



960343

DEPARTMENT OF HEALTH & HUMAN SERVICES

Division of Cost Allocation  
Central States Office

January 9, 1996

1200 Main Tower, Room 1130, ORD-3  
Dallas, TX 75202  
(214) 767-3261  
(214) 767-3264 FAX

Mr. Keith Bogut  
Budget Analyst  
State of Minnesota  
Department of Finance  
400 Centennial Building  
658 Cedar Street  
St. Paul, MN 55155

Dear Mr. Bogut:

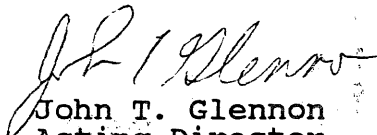
Based on your request, an extension of the due date for submission of the indirect cost proposal for fiscal year ending June 30, 1995 is approved. The revised due date is now March 31, 1996.

Your proposal and relevant correspondence should be addressed to:

Department of Health & Human Services  
Division of Cost Allocation  
1200 Main Tower Building  
Room 1130 ORD-3  
Dallas, TX 75202

If you have any questions or need further assistance, please call Paula Hill at (214) 767-3261 x413.

Sincerely,

  
John T. Glennon  
Acting Director  
Division of Cost Allocation

Minn. Stat. 16A.127 Subd



State of Minnesota  
Department of Finance

400 Centennial Building  
658 Cedar Street  
St. Paul, Minnesota 55155  
Voice: (612) 296-5900  
TTY/TDD: (612) 297-5353 or  
Greater Minnesota 800-627-3529  
and ask for 296-5900  
Fax: (612) 296-8685

March 15, 1995

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JUL 03 1996

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STATE OFFICE BUILDING  
ST. PAUL, MN 55155

Mr. John T. Glennon, Acting Director  
U.S. Department of Health and Human Services  
Division of Cost Allocation  
1200 Main Tower Building  
Dallas, TX 75202

Mr. Glennon,

We are in the process of preparing the Statewide Cost Allocation Plan for the fiscal year ending June 30, 1996. We were granted an extension until March 31, 1996 to submit the plan. Even though we are trying to complete the plan by this deadline, it appears that this may be optimistic. It is taking longer than anticipated to convert the FY 1997 budget information to the new accounting system.

We are therefore, requesting a filing extension of one month to allow for the orderly completion and proper review of the plan.

If we do not hear from your office by March 31, 1996, we will assume that the extension is approved and will submit the completed plan no later than April 26, 1996.

Sincerely,

Keith Bogut  
Indirect Cost Analyst



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Service  
Division of Cost Allocation

March 26, 1996

Central States Office  
1200 Main Tower, Room 1130, ORD-3  
Dallas, TX 75202  
(214) 767-3261  
(214) 767-3264 FAX

Mr. Keith Bogut  
Indirect Cost Analyst  
State of Minnesota  
Department of Finance  
400 Centennial Building  
658 Cedar Street  
St. Paul, MN 55155

Dear Mr. Bogut:

Based on your request, an extension of the due date for submission of the cost allocation plan for fiscal year ending June 30, 1995 is approved. The revised due date is now May 31, 1996.

Your plan and relevant correspondence should be addressed to:

Department of Health & Human Services  
Division of Cost Allocation  
1200 Main Tower Building  
Room 1130 ORD-3  
Dallas, TX 75202

If you have any questions or need further assistance, please call Paula Hill at (214) 767-3261 x413.

Sincerely,

*W. M. Schmidt*  
For Charles J. Seed  
Acting Director  
Division of Cost Allocation



**State of Minnesota  
Department of Finance**

400 Centennial Building  
658 Cedar Street  
St. Paul, Minnesota 55155  
Voice: (612) 296-5900  
TTY/TDD: (612) 297-5353 or  
Greater Minnesota 800-627-3529  
and ask for 296-5900  
Fax: (612) 296-8685

May 2, 1996

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

Dear Mr. Schmidt:


Please find enclosed Minnesota's fiscal year 1997 Statewide Cost Allocation Plan. The plan is submitted for your review in accordance with the guidelines established in OMB A-87.

The 1997 budget plan expenditures are based on the Governor's biennial budget proposal to the state legislature. The roll-forward figures were calculated using actual 1995 expenditures at the close of the state's fiscal year.

Also included for your convenience are selected supporting work papers detailing expenditures of our general support agencies, as well as summary level detail of the actual schedule amounts and composition.

We would appreciate your approval of this plan as soon as possible. Please contact Kari Irber at (612) 297-7128 if there is anything we can do to expedite the approval process.

Warmest regards,

  
Laura M. King  
Commissioner





DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Service  
Division of Cost Allocation

May 16, 1996

Central States Office  
1200 Main Tower, Room 1130, ORD-3  
Dallas, TX 75202  
(214) 767-3261  
(214) 767-3264 FAX

Ms. Laura M. King  
Commissioner of Finance  
State of Minnesota  
Department of Finance  
400 Centennial Building  
658 Cedar Street  
St. Paul, MN 55155

Dear Ms. King:

We have received your fiscal year ending June 30, 1995 cost allocation plan. You will be contacted in the near future by a member of my staff concerning the plan.

In the meantime, if you have any questions regarding your plan, please call Paula Hill at (214) 767-3261 x413.

Thank you for your submission.

Sincerely,

*for* *William M. Schmitt*  
Charles J. Seed  
Acting Director  
Division of Cost Allocation


STATE OF MINNESOTA

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, 1997 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 this plan.

  
\_\_\_\_\_  
Laura M. King  
Commissioner of Finance  
State of Minnesota

May 2, 1996

All State Agencies State Fiscal Year 1997 (Budget) State Version (shows all agencies)	100-4302	172-2100	200-2100	300-2100	B04	B14	B21	B22	B34
<u>Name</u>	<u>Building Construction</u>	<u>Oil Over- charge Stripper Wells</u>	<u>STAR</u>	<u>Development Disabilities</u>	<u>Agriculture Department</u>	<u>Animal Health Board</u>	<u>Economic Security</u>	<u>Trade &amp; Economic Development</u>	<u>Housing Finance Agency</u>
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMENT									
Commissioner	18,282	508	3,052	3,213	0	0	0	0	0
Employee Assistance Program	292	8	49	51	4,652	358	20,543	2,351	1,568
Personnel Services	14,920	415	2,491	2,623	0	0	0	0	0
Fiscal Services	6,097	393	4,384	5,089	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	180	4	47	55	2,606	221	9,314	1,642	967
Real Estate Mgt - Leasing (10 Fund)	558	0	558	558	8,364	0	558	36,800	3,345
Telecommunications (Allocable 10 Fd)	377	4	132	217	9,026	522	52,331	11,238	3,528
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	3,133	126	1,441	1,818	77,140	3,070	96,191	45,244	9,337
Central Mail - Allocable 10 Fd	189	0	221	770	7,846	771	690	17,736	3,708
Planning and Info Mgmt (old IPO)	2	9	19	21	537	55	49,224	2,710	24,578
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0
Analysis & Control	563	36	405	470	19,354	3,199	102,898	10,584	6,217
Budget Planning & Operations	1,140	180	480	1,681	19,749	720	8,224	14,887	3,482
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	1,155	75	831	964	39,714	6,565	211,147	21,718	12,756
Amortized SSP Development	942	61	677	787	30,852	12,352	327,959	22,019	9,116
MAPS Operations and Systems Support	1,783	115	1,282	1,488	58,388	23,376	620,670	41,673	17,253
MAPS Operations Deficit	648	42	466	541	21,229	8,499	225,664	15,151	6,273
SEMA4 Operations and Support	3,024	84	505	532	58,721	3,573	214,233	26,793	17,304
SEMA4 Operations Deficit	2,391	66	399	420	46,428	2,825	169,383	21,184	13,681
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	424	27	305	354	14,565	2,408	77,436	7,965	4,679
Statewide Payroll Service	996	84	148	179	16,985	1,560	72,841	8,442	5,593
Single Audit	7	0	7	11	19	4	2,373	569	713
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	5,068	141	846	891	80,745	6,217	356,590	40,827	27,212
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	9	1	36	4	3
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	22,457	4,783	96,710	23,085	23,460
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	66,797	19,995	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	42	3	31	35	1,460	241	7,916	798	469
STATE AUDITOR - SINGLE AUDIT	19	1	18	29	48	10	5,922	1,420	1,781
Allocated to Central Service Agencies									
Total Plan Allocation	62,232	2,382	18,794	22,797	540,894	81,330	2,795,650	394,835	197,023
Roll Forward Adjustment	(1,084)	(4,202)	(23,793)	(10,238)	(9,218)	4,077	(90,332)	(17,908)	3,409
Final Fy 97 Allocation	61,148	(1,820)	(4,999)	12,559	531,676	85,407	2,705,318	376,927	200,432

All State Agencies  
State Fiscal Year 1997 (Budget)  
State Version (shows all agencies)

	B42	B80	B9U	E25	E26	E35	E37	E50	E60
<u>Name</u>	<u>Labor &amp; Industry</u>	<u>Public Service</u>	<u>MN Technology Institute</u>	<u>Center For Arts Education</u>	<u>MN State Colleges &amp; Universities</u>	<u>Education Aids</u>	<u>Children, Families &amp; Learning</u>	<u>MN State Arts Bd</u>	<u>Higher Education Services Office</u>
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMENT									
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	4,125	1,319	0	638	78,716	0	4,346	167	754
Personnel Services	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	13,616	668	651	390	44,182	0	3,271	80	1,523
Real Estate Mgt - Leasing (10 Fund)	6,134	558	0	0	22,304	0	3,345	558	3,345
Telecommunications (Allocable 10 Fd)	10,043	2,384	5,265	1,041	148,066	0	14,459	339	1,952
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	43,803	6,454	1,629	14,287	381,441	0	73,192	19,364	14,225
Central Mail - Allocable 10 Fd	8,776	282	0	1,436	10,853	0	18,415	0	3,563
Planning and Info Mgmt (old IPO)	1,164	616	0	53	9,095	0	1,898	6	496
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0
Analysis & Control	17,425	3,351	4,071	3,928	117,545	0	35,190	1,066	5,348
Budget Planning & Operations	9,364	3,781	2,341	1,440	35,236	0	35,956	2,101	3,722
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	35,756	6,877	8,353	8,059	241,203	0	72,210	2,187	10,974
Amortized SSP Development	33,508	9,011	10,575	6,081	574,305	8,754	53,450	2,183	8,933
MAPS Operations and Systems Support	63,415	17,053	20,014	11,509	1,086,885	16,568	101,156	4,132	16,905
MAPS Operations Deficit	23,056	6,200	7,277	4,184	395,172	6,024	36,779	1,502	6,146
SEMA4 Operations and Support	46,106	14,960	0	9,154	1,577,666	0	47,000	1,898	6,029
SEMA4 Operations Deficit	36,454	11,828	0	7,238	1,247,381	0	37,160	1,501	4,766
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	13,113	2,522	3,064	2,956	88,459	0	26,483	802	4,025
Statewide Payroll Service	15,808	4,956	0	1,910	218,105	0	14,005	609	7,001
Single Audit	32	4	36	2	336	0	2,803	7	24
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	71,610	22,894	0	11,073	1,366,390	0	75,442	2,909	13,095
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	8	2	0	1	138	0	8	0	1
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	46,545	9,285	6,573	11,743	285,295	0	78,381	7,014	15,951
LEGIS AUDITS-SINGLE AUDITS	601	0	0	0	285,331	0	45,901	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	1,373	253	307	296	8,866	0	2,942	80	701
STATE AUDITOR - SINGLE AUDIT	80	11	89	5	838	0	6,995	19	61
Allocated to Central Service Agencies									
Total Plan Allocation	501,915	125,269	70,245	97,424	8,223,808	31,346	790,787	48,524	129,540
Roll Forward Adjustment	(1,367)	(41,187)	(19,133)	(2,646)	(308,408)		(19,831)	4,630	(45,034)
Final FY 97 Allocation	500,548	84,082	51,112	94,778	7,915,400	31,346	770,956	53,154	84,506

All State Agencies  
State Fiscal Year 1997 (Budget)  
State Version (shows all agencies)

	E77	G06	G17	G19	G30	G67	G9N	G9Q	G9R
<u>Name</u>	<u>Zoological Garden</u>	<u>Attorney General</u>	<u>Human Rights Dept</u>	<u>Indian Affairs Council</u>	<u>Strategic &amp; Long Range Planning</u>	<u>Revenue Department</u>	<u>Asian Pacific Minnesotans Council</u>	<u>Finance Debt Service</u>	<u>Finance Non- Operating</u>
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMENT									
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	2,032	4,456	664	65	815	12,768	20	0	0
Personnel Services	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	1,109	2,195	292	42	566	7,075	18	0	255
Real Estate Mgt - Leasing (10 Fund)	558	7,806	0	558	558	10,037	0	0	0
Telecommunications (Allocable 10 Fd)	2,864	7,246	1,557	250	1,861	40,879	67	0	125
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	4,074	17,797	1,379	1,504	5,514	26,758	438	0	8,209
Central Mail - Allocable 10 Fd	0	4,961	1,007	25	1,701	53,503	132	0	21
Planning and Info Mgmt (old IPO)	16	1,479	31	2	102	87,027	9	0	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0
Analysis & Control	9,721	6,971	713	453	2,159	22,613	328	1,099	7,345
Budget Planning & Operations	11,105	5,643	661	1,621	3,121	16,987	720	7,503	3,002
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	19,947	14,306	1,463	930	4,431	46,401	673	2,256	15,073
Amortized SSP Development	18,918	15,493	924	997	6,538	45,281	824	0	0
MAPS Operations and Systems Support	35,802	29,320	1,749	1,886	12,373	85,695	1,560	0	0
MAPS Operations Deficit	13,017	10,660	636	686	4,499	31,157	567	0	0
SEMA4 Operations and Support	26,570	55,373	6,029	781	8,931	136,868	223	0	0
SEMA4 Operations Deficit	21,007	43,780	4,766	618	7,061	108,215	177	0	0
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	7,316	5,247	536	341	1,625	17,018	248	827	5,528
Statewide Payroll Service	8,355	13,368	2,137	182	2,565	45,072	66	0	0
Single Audit	0	8	3	1	1	0	0	1	29
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	35,274	77,355	11,535	1,128	14,148	221,631	347	0	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	3	8	1	0	1	23	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	7,014	17,661	11,810	7,681	7,187	139,127	5,117	0	0
LEGIS AUDITS-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	733	526	54	34	163	55,642	25	83	554
STATE AUDITOR - SINGLE AUDIT	1	20	7	2	3	1	0	2	73
Allocated to Central Service Agencies									
Total Plan Allocation	225,436	341,679	47,954	19,787	85,923	1,209,778	11,559	11,771	40,214
Roll Forward Adjustment	(24,654)	189,628	(4,912)	2,305	4,062	(25,449)	(2,355)	(3,506)	(10,946)
Final Fy 97 Allocation	200,782	531,307	43,042	22,092	89,985	1,184,329	9,204	8,265	29,268

All State Agencies  
State Fiscal Year 1997 (Budget)  
State Version (shows all agencies)

	H12	H55	H75	J33	J52	J65	P01	P07	P78
<u>Name</u>	<u>Health Department</u>	<u>Human Services</u>	<u>Veterans Affairs</u>	<u>Trial Courts</u>	<u>Public Defense Board</u>	<u>Supreme Court</u>	<u>Military Affairs</u>	<u>Public Safety</u>	<u>Corrections</u>
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMENT									
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	11,280	62,087	321	7,776	3,579	1,794	3,113	18,513	31,669
Personnel Services	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	6,642	34,058	293	5,459	1,645	1,317	1,829	9,946	18,904
Real Estate Mgt - Leasing (10 Fund)	8,921	42,376	558	0	0	5,576	1,115	23,976	19,515
Telecommunications (Allocable 10 Fd)	22,295	135,960	787	9,044	6,845	22,500	17,884	55,853	29,331
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	113,925	227,599	1,254	15,103	126	11,719	9,274	140,181	198,960
Central Mail - Allocable 10 Fd	18,300	103,290	636	100	0	4,001	0	96,064	3,578
Planning and Info Mgmt (old IPO)	4,419	827,372	37	30	12	11,054	33	101,155	4,931
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0
Analysis & Control	45,254	94,527	2,796	10,462	4,582	4,884	8,376	217,866	60,600
Budget Planning & Operations	55,946	82,838	900	3,902	1,440	4,562	4,442	33,135	70,652
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	92,861	193,967	5,737	21,468	9,403	10,024	17,187	447,059	124,350
Amortized SSP Development	128,647	237,815	8,147	25,383	15,582	13,555	48,433	166,494	197,262
MAPS Operations and Systems Support	243,469	450,070	15,419	48,038	29,489	25,652	91,660	315,093	373,323
MAPS Operations Deficit	88,521	163,637	5,606	17,466	10,722	9,327	33,326	114,562	135,733
SEMA4 Operations and Support	128,719	773,763	3,684	90,873	51,242	27,128	34,943	198,716	385,151
SEMA4 Operations Deficit	101,771	611,775	2,913	71,849	40,514	21,449	27,627	157,114	304,519
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	34,056	71,136	2,104	7,873	3,448	3,676	6,303	163,954	45,604
Statewide Payroll Service	38,157	266,923	1,067	17,119	6,623	6,688	13,331	69,694	113,189
Single Audit	949	19,492	58	0	2	2	126	211	37
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	195,809	1,077,744	5,567	134,980	62,130	31,132	54,034	321,366	549,731
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	20	109	1	14	7	3	5	33	56
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	17,394	164,938	3,968	0	16,606	34,722	15,992	56,057	77,726
LEGIS AUDITS-SINGLE AUDITS	18,090	136,803	0	0	0	0	18,992	12,227	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	3,413	13,411	211	789	346	368	632	16,840	4,571
STATE AUDITOR - SINGLE AUDIT	2,366	48,641	147	0	5	5	315	528	92
Allocated to Central Service Agencies									
Total Plan Allocation	1,381,224	5,840,331	62,211	487,728	264,348	251,138	408,972	2,736,637	2,749,484
Roll Forward Adjustment	(1,308)	118,111	(44,613)	5,170	62,244	17,199	(5,792)	(126,806)	81,549
Final Fy 97 Allocation	1,379,916	5,958,442	17,598	492,898	326,592	268,337	403,180	2,609,831	2,831,033

All State Agencies  
 State Fiscal Year 1997 (Budget)  
 State Version (shows all agencies)

	P94	R18	R29	R32	R9P	T79		
<u>Name</u>	<u>MN Safety Council</u>	<u>Office of Environmental Assistance</u>	<u>Natural Resources</u>	<u>Pollution Control Agency</u>	<u>Water &amp; Soil Resources Bd</u>	<u>Transportation</u>	<u>All Other State Agencies</u>	<u>Total</u>
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	0	0	0	0	0	431,094	456,149
Employee Assistance Program	0	654	27,499	8,546	520	51,953	31,405	401,466
Personnel Services	0	0	0	0	0	0	351,813	372,262
Fiscal Services	0	0	0	0	0	0	658,680	674,643
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	0	367	14,977	5,661	269	29,376	30,822	252,534
Real Estate Mgt - Leasing (10 Fund)	0	1,115	18,401	7,806	2,230	11,709	57,998	307,798
Telecommunications (Allocable 10 Fd)	0	1,242	61,644	20,303	1,796	96,966	64,611	862,834
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	8,523	198,272	45,370	45,307	477,569	220,019	2,570,769
Central Mail - Allocable 10 Fd	0	3,198	25,173	6,172	1,088	13,003	71,846	483,055
Planning and Info Mgmt (old IPO)	0	547	5,260	175	78	40,570	43,854	1,218,676
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	1	2,163	111,184	19,644	2,213	88,616	130,613	1,186,833
Budget Planning & Operations	60	3,962	118,014	36,016	1,140	26,532	54,501	692,889
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	1	4,438	228,149	40,309	4,541	181,839	268,031	2,435,388
Amortized SSP Development	0	5,096	290,519	42,185	4,193	533,329	231,660	3,148,840
MAPS Operations and Systems Support	0	9,643	549,814	79,835	7,936	1,009,337	438,416	5,959,244
MAPS Operations Deficit	0	3,506	199,902	29,027	2,885	366,976	159,396	2,166,667
SEMA4 Operations and Support	0	8,038	261,233	89,645	6,475	554,617	363,569	5,240,153
SEMA4 Operations Deficit	0	6,355	206,543	70,878	5,119	438,508	287,458	4,143,121
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	1	1,628	83,671	14,783	1,665	66,688	98,292	893,155
Statewide Payroll Service	0	2,324	202,412	36,959	1,682	199,850	114,707	1,531,692
Single Audit	0	1	188	152	9	3,071	0	31,288
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	0	11,353	477,333	148,348	9,021	901,824	545,160	6,968,900
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	1	48	15	1	91	45	696
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	86,075	16,940	11,583	119,808	700,231	2,148,919
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	27,862	15,345	647,944
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	0	163	9,138	1,482	167	6,757	21,027	162,942
STATE AUDITOR - SINGLE AUDIT	0	2	469	380	23	7,665	84	78,177
Allocated to Central Service Agencies							526,398	526,398
Total Plan Allocation	63	74,319	3,175,918	720,631	109,941	5,254,516	5,917,075	45,563,432
Roll Forward Adjustment	45	349	(237,837)	(200,596)	(16,867)	(257,895)	(12,746,291)	(13,811,430)
Final Fy 97 Allocation	108	74,668	2,938,081	520,035	93,074	4,996,621	(6,829,216)	31,752,002





STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

TABLE OF CONTENTS

SUMMARY DATA

Roll Forward Costs by Department .....	Exhibit A
Summary of Allocated Costs .....	Exhibit B
Summary of Allocation Basis .....	Exhibit C
Allocation Statistics .....	See Actual 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	...	16.0
Schedule of Costs to be Allocated by Function .....	2.1	...	16.1
Allocation: General Support .....	2.2	...	16.2
Allocation: Commissioner's Office .....	2.3	...	16.3
Allocation: Employee Assistance .....	2.4	...	16.4
Allocation: Personnel Office .....	2.5	...	16.5
Allocation: Fiscal .....	2.6	...	16.6

ADMINISTRATION - BUREAU OF FACILITIES MANAGEMENT

Nature and Extent of Services .....	3.0	...	17.0
Schedule of Costs to be Allocated by Function .....	3.1	...	17.1
Allocation: General Support .....	3.2	...	17.2
Allocation: Resource Recovery .....	3.3	...	17.3
Allocation: Leasing .....	3.4	...	17.4
Allocation: Telecommunications General Support .....	4.2	...	18.2

ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT

Nature and Extent of Services .....	5.0	...	19.0
Schedule of Costs to be Allocated by Function .....	5.1	...	19.1
Allocation: General Support .....	5.2	...	19.2
Allocation: Materials Management Administration .....	5.3	...	19.3
Allocation: Central Mail .....	5.4	...	19.4
Allocation: Planning and Information Management .....	6.3	...	20.3

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

TABLE OF CONTENTS  
(Continued)

	SCHEDULE NUMBER	
	1st STEP	2nd STEP
<b>FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION</b>		
Nature and Extent of Services . . . . .	7.0	21.0
Schedule of Costs to be Allocated by Function . . . . .	7.1	21.1
Allocation: General Support . . . . .	7.2	21.2
<b>FINANCE - BUDGET DIVISION</b>		
Nature and Extent of Services . . . . .	8.0	22.0
Schedule of Costs to be Allocated by Function . . . . .	8.1	22.1
Allocation: General Support . . . . .	8.2	22.2
Allocation: Agency Controllers . . . . .	8.3	22.3
Allocation: Budget Support . . . . .	8.4	22.4
<b>FINANCE - ACCOUNTING DIVISION</b>		
Nature and Extent of Services . . . . .	9.0	23.0
Schedule of Costs to be Allocated by Function . . . . .	9.1	23.1
Allocation: General Support . . . . .	9.2	23.2
Allocation: Accounting Services . . . . .	9.3	23.3
Allocation: Amortized SSP Development . . . . .	9.4	23.4
Allocation: MAPS Operation and System Support . . . . .	9.5	23.5
Allocation: MAPS Deficit . . . . .	9.6	23.6
Allocation: SEMA4 Operations and Support . . . . .	9.7	23.7
Allocation: SEMA4 Operations Deficit . . . . .	9.8	23.8
<b>FINANCE - OTHER ALLOCABLE COSTS</b>		
Nature and Extent of Services . . . . .	10.0	24.0
Schedule of Costs to be Allocated by Function . . . . .	10.1	24.1
Allocation: General Support . . . . .	10.2	24.2
Allocation: Financial Reporting . . . . .	10.3	24.3
Allocation: Central Payroll . . . . .	10.4	24.4
Allocation: Single Audit . . . . .	10.5	24.5
<b>EMPLOYEE RELATIONS</b>		
Nature and Extent of Services . . . . .	11.0	25.0
Schedule of Costs to be Allocated by Function . . . . .	11.1	25.1
Allocation: Commissioners Office/General Support . . . . .	11.2	25.2
Allocation: Personnel Administration . . . . .	11.3	25.3
<b>MEDIATION SERVICES</b>		
Nature and Extent of Services . . . . .	12.0	26.0
Schedule of Costs to be Allocated by Function . . . . .	12.1	26.1
Allocation: General Support . . . . .	12.2	26.2
Allocation: State Agencies . . . . .	12.3	26.3

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

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TABLE OF CONTENTS  
(Continued)

SCHEDULE NUMBER  
1st STEP    2nd STEP

LEGISLATIVE AUDITOR

Nature and Extent of Services . . . . .	13.0 . . .	27.0
Schedule of Costs to be Allocated by Function . . . . .	13.1 . . .	27.1
Allocation: General Support . . . . .	13.2 . . .	27.2
Allocation: Finance Audits . . . . .	13.3 . . .	27.3
Allocation: Program Audits . . . . .	13.4 . . .	N/A
Allocation: Single Audits . . . . .	13.5 . . .	27.5

TREASURER

Nature and Extent of Services . . . . .	14.0 . . .	28.0
Schedule of Costs to be Allocated by Function . . . . .	14.1 . . .	28.1
Allocation: General Support . . . . .	14.2 . . .	28.2
Allocation: Treasury . . . . .	14.3 . . .	28.3

STATE AUDITOR - SINGLE AUDIT

Nature and Extent of Services . . . . .	15.0 . . .	N/A
Schedule of Costs to be Allocated by Function . . . . .	15.1 . . .	N/A
Allocation: Single Audit . . . . .	15.2 . . .	N/A

All State Agencies State Fiscal Year 1997 (Budget) State Version (shows all agencies)	100-2100	940-2200	100-2300	100-2500	100-2500	100-4302	172-2100	173-2400
<u>Name</u>	<u>Public Broadcasting</u>	<u>Materials Distribution</u>	<u>State Building Code</u>	<u>Public Info Policy Analysis</u>	<u>Electronic Data Interchange</u>	<u>Building Construction</u>	<u>Oil Overcharge Stripper Wells</u>	<u>911 Emergency</u>
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	7,069	17,414	2,570	630	18,282	508	1,928
Employee Assistance Program	0	113	278	41	10	292	8	30
Personnel Services	0	5,768	14,211	2,097	514	14,920	415	1,573
Fiscal Services	151	6,217	7,582	721	517	6,097	393	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	0	58	171	27	45	180	4	690
Real Estate Mgt - Leasing (10 Fund)	0	558	0	0	558	558	0	0
Telecommunications (Allocable 10 Fd)	0	454	699	77	0	377	4	266
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	501	438	376	188	3,133	126	0
Central Mail - Allocable 10 Fd	0	43	767	119	0	189	0	0
Planning and Info Mgmt (old IPO)	0	0	35	34	1,762	2	9	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	14	574	700	67	48	563	36	0
Budget Planning & Operations	300	480	240	60	60	1,140	180	60
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	29	1,178	1,437	137	98	1,155	75	0
Amortized SSP Development	23	961	1,172	112	80	942	61	0
MAPS Operations and Systems Support	44	1,818	2,217	211	151	1,783	115	0
MAPS Operations Deficit	16	661	806	77	55	648	42	0
SEMA4 Operations and Support	0	1,169	2,880	425	104	3,024	84	319
SEMA4 Operations Deficit	0	924	2,277	336	82	2,391	66	252
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	10	432	527	50	36	424	27	0
Statewide Payroll Service	0	656	851	149	135	996	84	39
Single Audit	0	0	0	0	0	7	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	0	1,960	4,828	712	174	5,068	141	535
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	1	43	53	5	4	42	3	0
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	0	19	1	0
Allocated to Central Service Agencies								
Total Plan Allocation	588	31,637	59,583	8,403	5,251	62,232	2,382	5,692
Roll Forward Adjustment	(1,587)	2,982	18,277	4,947	5,208	(1,084)	(4,202)	(24,514)
Final Fy 97 Allocation	(999)	34,619	77,860	13,350	10,459	61,148	(1,820)	(18,822)

All State Agencies State Fiscal Year 1997 (Budget) State Version (shows all agencies)	200-2100	200-2200	200-2300	300-2100	410-2200	690-2100	690-2300	82-2300
<u>Name</u>	<u>STAR</u>	<u>Volunteer Services</u>	<u>Capital Group Parking</u>	<u>Development Disabilities</u>	<u>Risk Management</u>	<u>Governor's Residence Council</u>	<u>Building fund Operations (69 Fund)</u>	<u>Plant Management (Consolidated)</u>
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	3,052	3,213	12,948	3,213	2,487	0	0	150,571
Employee Assistance Program	49	51	207	51	40	0	0	2,405
Personnel Services	2,491	2,623	10,567	2,623	2,029	0	0	122,882
Fiscal Services	4,384	4,156	99,770	5,089	7,659	795	26,752	63,656
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	47	32	283	55	241	1	0	1,956
Real Estate Mgt - Leasing (10 Fund)	558	1,115	558	558	558	558	0	3,903
Telecommunications (Allocable 10 Fd)	132	127	752	217	48	0	0	1,973
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	1,441	188	28,889	1,818	3,196	0	49,004	8,272
Central Mail - Allocable 10 Fd	221	576	76	770	37	1	0	0
Planning and Info Mgmt (old IPO)	19	71	532	21	43	0	0	502
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	405	384	9,214	470	707	73	2,471	5,879
Budget Planning & Operations	480	420	420	1,681	540	420	300	1,501
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	831	788	18,909	964	1,451	150	5,070	12,064
Amortized SSP Development	677	642	15,419	787	1,184	123	4,134	9,838
MAPS Operations and Systems Support	1,282	1,215	29,180	1,488	2,240	232	7,824	18,618
MAPS Operations Deficit	466	442	10,609	541	814	85	2,845	6,769
SEMA4 Operations and Support	505	532	2,141	532	412	0	0	24,906
SEMA4 Operations Deficit	399	420	1,693	420	325	0	0	19,691
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	305	289	6,934	354	532	55	1,859	4,425
Statewide Payroll Service	148	182	721	179	149	0	9	9,471
Single Audit	7	0	0	11	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	846	891	3,590	891	690	0	0	41,744
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	4
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	31	29	695	35	53	6	186	443
STATE AUDITOR - SINGLE AUDIT	18	0	0	29	0	0	0	0
Allocated to Central Service Agencies								
Total Plan Allocation	18,794	18,386	254,107	22,797	25,435	2,499	100,454	511,473
Roll Forward Adjustment	(23,793)	(13,502)	17,244	(10,238)	(6,655)	(936)	(46,438)	62,689
Final Fy 97 Allocation	(4,999)	4,884	271,351	12,559	18,780	1,563	54,016	574,162

All State Agencies State Fiscal Year 1997 (Budget) State Version (shows all agencies)	840-2200	870-2200	890-2600	920-2200	930-2200	940-2200	970-2400	980-2200
<u>Name</u>	<u>Minnesota Bookstore</u>	<u>Records Activities</u>	<u>Management Analysis</u>	<u>Printing Services</u>	<u>Central Stores</u>	<u>Cooperative Purchasing</u>	<u>Computer Services/Tele- comm</u>	<u>Central Mail</u>
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	12,196	11,804	17,285	31,988	9,318	2,982	143,008	3,683
Employee Assistance Program	195	188	276	510	149	48	2,284	59
Personnel Services	9,953	9,633	14,107	26,105	7,604	2,433	116,709	3,005
Fiscal Services	20,084	14,061	6,000	101,579	133,984	1,331	159,007	4,658
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	254	93	121	473	627	24	4,063	22
Real Estate Mgt - Leasing (10 Fund)	558	0	558	2,230	0	0	2,230	558
Telecommunications (Allocable 10 Fd)	0	125	384	356	0	262	0	24
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	877	1,191	2,444	4,136	3,447	63	19,489	188
Central Mail - Allocable 10 Fd	4,232	56	83	30	178	47	3,920	0
Planning and Info Mgmt (old IPO)	0	0	0	4	57	0	311	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	1,855	1,299	554	9,382	12,374	123	14,686	431
Budget Planning & Operations	300	300	420	60	480	180	3,361	60
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	3,806	2,665	1,137	19,252	25,393	253	30,136	882
Amortized SSP Development	3,104	2,173	927	15,698	20,706	206	24,574	720
MAPS Operations and Systems Support	5,874	4,112	1,755	29,710	39,188	390	46,506	1,362
MAPS Operations Deficit	2,136	1,495	638	10,802	14,248	142	16,909	495
SEMA4 Operations and Support	2,017	1,953	2,860	5,291	1,541	493	23,655	609
SEMA4 Operations Deficit	1,595	1,544	2,261	4,183	1,219	390	18,702	482
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	1,396	977	418	7,060	9,313	93	11,052	324
Statewide Payroll Service	700	1,018	1,127	2,854	635	227	8,073	510
Single Audit	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	3,381	3,273	4,792	8,868	2,583	827	39,647	1,021
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	1	0	0	4	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	140	98	42	707	933	9	1,107	32
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	0	0	0	0
Allocated to Central Service Agencies								
Total Plan Allocation	74,653	58,058	58,189	281,279	283,977	10,523	689,433	19,125
Roll Forward Adjustment	4,165	959	(58,589)	(2,936)	48,903	959	159,237	2,104
Final Fy 97 Allocation	78,818	59,017	(400)	278,343	332,880	11,482	848,670	21,229

All State Agencies  
 State Fiscal Year 1997 (Budget)  
 State Version (shows all agencies)

	B04	B11	B13	B14	B21	B22	B23	B34	B41
<u>Name</u>	<u>Agriculture Department</u>	<u>Barber Examiners Board</u>	<u>Commerce Department</u>	<u>Animal Health Board</u>	<u>Economic Security</u>	<u>Trade &amp; Economic Development</u>	<u>MN Business Finance, Inc</u>	<u>Housing Finance Agency</u>	<u>Workers' Comp Court of Appeals</u>
DEPARTMENT OF ADMINISTRATION									
BUREAU OF ADMINISTRATIVE MANAGEMENT									
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	4,652	21	2,719	358	20,543	2,351	40	1,568	207
Personnel Services	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	2,606	10	4,481	221	9,314	1,642	31	967	109
Real Estate Mgt - Leasing (10 Fund)	8,364	558	2,230	0	558	36,800	0	3,345	1,115
Telecommunications (Allocable 10 Fd)	9,026	17	3,699	522	52,331	11,238	406	3,528	154
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	77,140	188	5,452	3,070	96,191	45,244	313	9,337	376
Central Mail - Allocable 10 Fd	7,846	132	8,212	771	690	17,736	0	3,708	120
Planning and Info Mgmt (old IPO)	537	7	11,993	55	49,224	2,710	0	24,578	35
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0
Analysis & Control	19,354	266	11,179	3,199	102,898	10,584	348	6,217	163
Budget Planning & Operations	19,749	120	2,161	720	8,224	14,887	60	3,482	120
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	39,714	547	22,939	6,565	211,147	21,718	712	12,756	335
Amortized SSP Development	30,852	284	11,567	12,352	327,959	22,019	1,075	9,116	484
MAPS Operations and Systems Support	58,388	537	21,890	23,376	620,670	41,673	2,034	17,253	917
MAPS Operations Deficit	21,229	195	7,959	8,499	225,664	15,151	740	6,273	333
SEMA4 Operations and Support	58,721	0	28,691	3,573	214,233	26,793	0	17,304	2,567
SEMA4 Operations Deficit	46,428	0	22,684	2,825	169,383	21,184	0	13,681	2,030
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	14,565	200	8,412	2,408	77,436	7,965	262	4,679	123
Statewide Payroll Service	16,985	61	8,800	1,560	72,841	8,442	99	5,593	690
Single Audit	19	0	0	4	2,373	569	0	713	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	80,745	356	47,193	6,217	356,590	40,827	683	27,212	3,595
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	9	0	4	1	36	4	0	3	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	22,457	1,870	10,982	4,783	96,710	23,085	0	23,460	3,073
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	66,797	19,995	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	1,460	20	843	241	7,916	798	26	469	12
STATE AUDITOR - SINGLE AUDIT	48	0	0	10	5,922	1,420	0	1,781	0
Allocated to Central Service Agencies									
Total Plan Allocation	540,894	5,389	244,090	81,330	2,795,650	394,835	6,829	197,023	16,558
Roll Forward Adjustment	(9,218)	2,373	(24,814)	4,077	(90,332)	(17,908)	3,457	3,409	(1,131)
Final Fy 97 Allocation	531,676	7,762	219,276	85,407	2,705,318	376,927	10,286	200,432	15,427

All State Agencies  
 State Fiscal Year 1997 (Budget)  
 State Version (shows all agencies)

	B42	B43	B7A	B7E	B7G	B7N	B7P	B7S
<u>Name</u>	<u>Labor &amp; Industry</u>	<u>Iron Range Resources &amp; Rehab.Bd</u>	<u>Electricity Board</u>	<u>Architecture, Engineering, Surveying</u>	<u>Boxing Board</u>	<u>Horticulture Society -</u>	<u>Accountancy Board</u>	<u>Private Detective &amp; Protective Agent Bd</u>
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	4,125	1,394	229	65	16	0	56	0
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	13,616	754	449	51	5	0	41	6
Real Estate Mgt - Leasing (10 Fund)	6,134	6,134	0	558	0	0	1,115	0
Telecommunications (Allocable 10 Fd)	10,043	4,297	753	64	18	0	95	35
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	43,803	17,984	940	877	188	0	752	188
Central Mail - Allocable 10 Fd	8,776	0	204	141	13	0	1,415	0
Planning and Info Mgmt (old IPO)	1,164	25	1,999	390	0	0	600	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	17,425	6,196	1,776	1,019	107	0	708	110
Budget Planning & Operations	9,364	4,622	300	180	120	60	120	120
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	35,756	12,715	3,644	2,092	221	1	1,452	227
Amortized SSP Development	33,508	14,992	3,453	1,075	223	0	774	284
MAPS Operations and Systems Support	63,415	28,372	6,535	2,034	421	0	1,465	537
MAPS Operations Deficit	23,056	10,315	2,376	740	153	0	533	195
SEMA4 Operations and Support	46,106	17,081	2,344	670	223	0	446	112
SEMA4 Operations Deficit	36,454	13,505	1,854	530	177	0	353	88
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	13,113	4,663	1,336	768	81	0	532	84
Statewide Payroll Service	15,808	4,393	655	253	64	0	132	62
Single Audit	32	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	71,610	24,212	3,978	1,128	267	0	980	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	8	2	0	0	0	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	46,545	16,820	5,304	2,070	2,164	0	5,357	0
LEGIS AUDITS-SINGLE AUDITS	601	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	1,373	467	134	77	8	0	53	8
STATE AUDITOR - SINGLE AUDIT	80	0	0	0	0	0	0	0
Allocated to Central Service Agencies								
Total Plan Allocation	501,915	188,943	38,263	14,782	4,469	61	16,979	2,056
Roll Forward Adjustment	(1,367)	(21,846)	(1,109)	911	1,629	(148)	4,034	898
Final Fy 97 Allocation	500,548	167,097	37,154	15,693	6,098	(87)	21,013	2,954



All State Agencies  
State Fiscal Year 1997 (Budget)  
State Version (shows all agencies)

Name	B80	B82	B9A	B9D	B9U	B9V	E25	E26
	Public Service	Public Utilities Commission	World Trade Center Corp	Amateur Sports Commission	MN Technology Institute	Agriculture Utilization Research Institute	Center for Arts Education	MN State Colleges & Universities
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	1,319	488	64	95	0	0	638	78,716
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	668	303	62	105	651	0	390	44,182
Real Estate Mgt - Leasing (10 Fund)	558	558	0	0	0	0	0	22,304
Telecommunications (Allocable 10 Fd)	2,384	688	589	208	5,265	0	1,041	148,066
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	6,454	3,133	0	627	1,629	0	14,287	381,441
Central Mail - Allocable 10 Fd	282	559	391	0	0	0	1,436	10,853
Planning and Info Mgmt (old IPO)	616	607	0	0	0	0	53	9,095
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	3,351	1,193	806	359	4,071	0	3,928	117,545
Budget Planning & Operations	3,781	720	720	361	2,341	0	1,440	35,236
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	6,877	2,448	1,656	735	8,353	0	8,059	241,203
Amortized SSP Development	9,011	2,489	1,114	1,080	10,575	0	6,081	574,305
MAPS Operations and Systems Support	17,053	4,711	2,108	2,045	20,014	0	11,509	1,086,885
MAPS Operations Deficit	6,200	1,713	766	743	7,277	0	4,184	395,172
SEMA4 Operations and Support	14,960	5,694	781	0	0	446	9,154	1,577,666
SEMA4 Operations Deficit	11,828	4,502	618	0	0	353	7,238	1,247,381
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	2,522	897	608	270	3,064	0	2,956	88,459
Statewide Payroll Service	4,956	1,707	186	251	0	0	1,910	218,105
Single Audit	4	0	0	0	36	0	2	336
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	22,894	8,470	1,114	1,655	0	0	11,073	1,366,390
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	2	1	0	0	0	0	1	138
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	9,285	7,214	15,391	6,560	6,573	0	11,743	285,295
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	285,331
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	253	90	61	27	307	0	296	8,866
STATE AUDITOR - SINGLE AUDIT	11	0	0	0	89	0	5	838
Allocated to Central Service Agencies								
Total Plan Allocation	125,269	48,185	27,035	15,121	70,245	799	97,424	8,223,808
Roll Forward Adjustment	(41,187)	(84)	5,370	2,621	(19,133)		(2,646)	(308,408)
Final Fy 97 Allocation	84,082	48,101	32,405	17,742	51,112	799	94,778	7,915,400

All State Agencies  
State Fiscal Year 1997 (Budget)  
State Version (shows all agencies)

Name	E35	E37	E40	E44	E48	E50	E60	E77
	Education Aids	Children Families & Learning	Historical Society	Faribault Academies	Labor Interpretive Center	MN State Arts Bd	Higher Educa- tion Services Office	Zoological Garden
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	0	4,346	0	2,062	6	167	754	2,032
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	0	3,271	0	793	8	80	1,523	1,109
Real Estate Mgt - Leasing (10 Fund)	0	3,345	0	0	0	558	3,345	558
Telecommunications (Allocable 10 Fd)	0	14,459	0	1,180	28	339	1,952	2,864
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	73,192	63	3,070	752	19,364	14,225	4,074
Central Mail - Allocable 10 Fd	0	18,415	0	0	0	0	3,563	0
Planning and Info Mgmt (old IPO)	0	1,898	0	14	19	6	496	16
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	0	35,190	271	2,253	82	1,066	5,348	9,721
Budget Planning & Operations	0	35,956	961	4,742	120	2,101	3,722	11,105
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	0	72,210	555	4,624	168	2,187	10,974	19,947
Amortized SSP Development	8,754	53,450	228	3,614	290	2,183	8,933	18,918
MAPS Operations and Systems Support	16,568	101,156	432	6,840	548	4,132	16,905	35,802
MAPS Operations Deficit	6,024	36,779	157	2,487	199	1,502	6,146	13,017
SEMA4 Operations and Support	0	47,000	0	31,929	112	1,898	6,029	26,570
SEMA4 Operations Deficit	0	37,160	0	25,244	88	1,501	4,766	21,007
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	0	26,483	203	1,695	61	802	4,025	7,316
Statewide Payroll Service	0	14,005	0	7,097	24	609	7,001	8,355
Single Audit	0	2,803	0	0	0	7	24	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	0	75,442	0	35,790	103	2,909	13,095	35,274
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	8	0	3	0	0	1	3
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	78,381	11,850	6,426	0	7,014	15,951	7,014
LEGIS AUDITS-SINGLE AUDITS	0	45,901	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	0	2,942	20	170	6	80	701	733
STATE AUDITOR - SINGLE AUDIT	0	6,995	0	0	0	19	61	1
Allocated to Central Service Agencies								
Total Plan Allocation	31,346	790,787	14,740	140,033	2,614	48,524	129,540	225,436
Roll Forward Adjustment		(19,831)	(1,488)	(11,987)	1,484	4,630	(45,034)	(24,654)
Final Fy 97 Allocation	31,346	770,956	13,252	128,046	4,098	53,154	84,506	200,782

All State Agencies  
 State Fiscal Year 1997 (Budget)  
 State Version (shows all agencies)

	E81	E91	E95	E97	E9W	G03	G05	G06
<u>Name</u>	<u>University of Minnesota</u>	<u>Academy of Science</u>	<u>Humanities Commission</u>	<u>Science Museum of Minnesota</u>	<u>Higher Ed Facilities Authority</u>	<u>Lottery</u>	<u>Racing Commission</u>	<u>Attorney General</u>
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	0	0	0	0	29	2,195	54	4,456
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	0	0	0	0	15	739	61	2,195
Real Estate Mgt - Leasing (10 Fund)	0	0	0	0	0	5,018	0	7,806
Telecommunications (Allocable 10 Fd)	0	0	0	0	0	0	234	7,246
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	0	0	0	0	0	1,379	17,797
Central Mail - Allocable 10 Fd	0	0	0	0	0	0	0	4,961
Planning and Info Mgmt (old IPO)	0	0	0	0	0	0	281	1,479
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	62	2	3	2	6	534	913	6,971
Budget Planning & Operations	600	60	120	120	60	60	1,081	5,643
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	126	5	6	5	11	1,095	1,872	14,306
Amortized SSP Development	173	0	0	0	0	0	1,181	15,493
MAPS Operations and Systems Support	327	0	0	0	0	0	2,234	29,320
MAPS Operations Deficit	119	0	0	0	0	0	812	10,660
SEMA4 Operations and Support	0	0	0	0	0	24,225	0	55,373
SEMA4 Operations Deficit	0	0	0	0	0	19,154	0	43,780
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	46	2	2	2	4	401	686	5,247
Statewide Payroll Service	0	0	19	0	101	7,110	143	13,368
Single Audit	0	0	0	0	0	0	0	8
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	0	0	0	0	504	38,090	935	77,355
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	4	0	8
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	68,601	0	0	0	0	25,771	5,237	17,661
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	5	0	11	0	0	40	69	526
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	0	0	0	20
Allocated to Central Service Agencies								
Total Plan Allocation	70,059	69	161	129	730	124,436	17,172	341,679
Roll Forward Adjustment	(23,232)	(68)	11	(121)	(92)	10,547	(7,197)	189,628
Final Fy 97 Allocation	46,827	1	172	8	638	134,983	9,975	531,307

All State Agencies State Fiscal Year 1997 (Budget) State Version (shows all agencies)	G09	G15	G17	G19	G30	G38	G39	G53
<u>Name</u>	<u>Gambling Control Bd</u>	<u>Intergovern- ment Information Systems</u>	<u>Human Rights Dept</u>	<u>Indian Affairs Council</u>	<u>Strategic &amp; Long Range Planning Office</u>	<u>Investment Board</u>	<u>Governor's Office</u>	<u>Secretary of State</u>
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	401	0	664	65	815	251	520	630
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	171	44	292	42	566	2,883	307	364
Real Estate Mgt - Leasing (10 Fund)	0	558	0	558	558	558	1,673	2,230
Telecommunications (Allocable 10 Fd)	1,096	24	1,557	250	1,861	565	1,884	7,783
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	1,128	438	1,379	1,504	5,514	815	1,566	5,890
Central Mail - Allocable 10 Fd	330	79	1,007	25	1,701	128	1,740	4,657
Planning and Info Mgmt (old IPO)	20	12	31	2	102	1	0	4,621
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	1,011	96	713	453	2,159	553	1,701	2,158
Budget Planning & Operations	300	180	661	1,621	3,121	1,140	900	1,201
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	2,075	198	1,463	930	4,431	1,134	3,491	4,428
Amortized SSP Development	1,860	440	924	997	6,538	1,270	6,115	4,639
MAPS Operations and Systems Support	3,521	832	1,749	1,886	12,373	2,403	11,572	8,779
MAPS Operations Deficit	1,280	303	636	686	4,499	874	4,207	3,192
SEMA4 Operations and Support	4,689	223	6,029	781	8,931	0	10,494	7,368
SEMA4 Operations Deficit	3,707	177	4,766	618	7,061	0	8,297	5,826
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	761	72	536	341	1,625	416	1,280	1,624
Statewide Payroll Service	1,279	0	2,137	182	2,565	830	1,671	2,277
Single Audit	0	0	3	1	1	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	6,948	0	11,535	1,128	14,148	4,352	9,019	10,934
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	1	0	1	0	1	0	1	1
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	6,079	0	11,810	7,681	7,187	125,367	15,417	19,571
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	76	7	54	34	163	42	128	695
STATE AUDITOR - SINGLE AUDIT	0	0	7	2	3	0	0	0
Allocated to Central Service Agencies								
Total Plan Allocation	36,733	3,683	47,954	19,787	85,923	143,582	81,983	98,868
Roll Forward Adjustment	(4,097)	(6,418)	(4,912)	2,305	4,062	15,912	(5,019)	950
Final Fy 97 Allocation	32,636	(2,735)	43,042	22,092	89,985	159,494	76,964	99,818

All State Agencies  
State Fiscal Year 1997 (Budget)  
State Version (shows all agencies)

	G59	G61	G62	G63	G66	G67	G69	G90
<u>Name</u>	<u>Government Innovation &amp; Cooperation Bd</u>	<u>State Auditor</u>	<u>MN State Retirement System</u>	<u>Public Employees Retirement</u>	<u>Municipal Board</u>	<u>Revenue Department</u>	<u>Teachers Retirement Assoc</u>	<u>Revenue Inter- governmental Payments</u>
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	0	1,248	395	717	44	12,768	528	0
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	0	545	328	462	27	7,075	335	0
Real Estate Mgt - Leasing (10 Fund)	0	3,345	0	558	0	10,037	0	0
Telecommunications (Allocable 10 Fd)	0	1,147	850	1,705	95	40,879	1,251	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	5,577	188	6,517	63	26,758	877	0
Central Mail - Allocable 10 Fd	0	1,157	4,296	13,601	76	53,503	10,472	0
Planning and Info Mgmt (old IPO)	0	123	5,102	0	879	87,027	2,433	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	0	1,942	1,498	1,884	258	22,613	905	0
Budget Planning & Operations	0	781	661	900	240	16,987	120	0
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	0	3,986	3,075	3,867	530	46,401	1,858	0
Amortized SSP Development	150	3,013	1,342	2,979	1,353	45,281	2,595	390
MAPS Operations and Systems Support	284	5,702	2,540	5,638	2,561	85,695	4,911	738
MAPS Operations Deficit	103	2,073	923	2,050	931	31,157	1,786	268
SEMA4 Operations and Support	0	12,280	4,689	7,927	446	136,868	5,805	0
SEMA4 Operations Deficit	0	9,709	3,707	6,267	353	108,215	4,590	0
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	0	1,462	1,128	1,418	194	17,018	681	0
Statewide Payroll Service	0	4,157	1,488	2,610	133	45,072	1,909	0
Single Audit	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	0	21,661	6,855	12,444	764	221,631	9,174	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	2	1	1	0	23	1	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	15,043	62,897	46,652	2,097	139,127	38,088	0
LEGIS AUDITS-SINGLE AUDITS	0	61	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	0	146	2,112	5,637	19	55,642	3,226	0
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	0	1	0	0
Allocated to Central Service Agencies								
Total Plan Allocation	537	95,160	104,075	123,834	11,063	1,209,778	91,545	1,396
Roll Forward Adjustment		4,519	6,430	18,170	284	(25,449)	5,546	
Final Fy 97 Allocation	537	99,679	110,505	142,004	11,347	1,184,329	97,091	1,396

All State Agencies  
State Fiscal Year 1997 (Budget)  
State Version (shows all agencies)

<u>Name</u>	<u>G92</u> <u>Ombudsperson</u> <u>For</u> <u>Families</u>	<u>G93</u> <u>Military Order</u> <u>of the Purple</u> <u>Heart</u>	<u>G96</u> <u>Uniform</u> <u>Laws</u> <u>Commission</u>	<u>G98</u> <u>Veterans</u> <u>of Foreign</u> <u>Wars</u>	<u>G99</u> <u>Disabled</u> <u>American</u> <u>Veterans</u>	<u>G9J</u> <u>Ethical</u> <u>Practices Bd</u>	<u>G9K</u> <u>Administrative</u> <u>Hearings</u>	<u>G9L</u> <u>Black</u> <u>Minnesotans</u> <u>Council</u>
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	31	0	0	0	0	80	851	38
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	19	0	2	0	0	66	520	23
Real Estate Mgt - Leasing (10 Fund)	558	558	0	558	558	1,115	1,673	558
Telecommunications (Allocable 10 Fd)	74	0	0	0	0	112	2,968	94
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	438	0	0	0	63	251	1,316	188
Central Mail - Allocable 10 Fd	7	0	0	0	0	569	21	208
Planning and Info Mgmt (old IPO)	0	0	0	0	0	63	91	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	205	1	10	1	1	642	1,978	297
Budget Planning & Operations	480	60	60	60	60	1,020	600	961
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	419	3	21	1	2	1,317	4,059	609
Amortized SSP Development	418	0	0	0	0	0	4,160	763
MAPS Operations and Systems Support	791	0	0	0	0	0	7,873	1,444
MAPS Operations Deficit	287	0	0	0	0	0	2,862	525
SEMA4 Operations and Support	0	0	0	0	0	1,004	9,712	558
SEMA4 Operations Deficit	0	0	0	0	0	794	7,679	441
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	154	1	8	1	1	483	1,488	223
Statewide Payroll Service	96	0	0	0	0	260	2,940	98
Single Audit	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	552	0	0	0	0	1,383	14,786	648
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	1	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	5,504	0	5,851	3,848	5,090
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	15	0	1	0	0	48	149	22
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	0	0	0	0
Allocated to Central Service Agencies								
Total Plan Allocation	4,544	623	102	6,125	685	15,058	69,575	12,788
Roll Forward Adjustment	3,176	568	(74)	5,700	644	1,087	(27,523)	(272)
Final Fy 97 Allocation	7,720	1,191	28	11,825	1,329	16,145	42,052	12,516

All State Agencies State Fiscal Year 1997 (Budget) State Version (shows all agencies)	G9M	G9N	G9Q	G9R	G9X	G9Y	H12	H55
<u>Name</u>	<u>Spanish Speaking Affairs Council</u>	<u>Asian Pacific Minnesotans Council</u>	<u>Finance - Debt Service</u>	<u>Finance Non- Operating</u>	<u>Capitol Area Architectural &amp; Planning Bd</u>	<u>Disability Council</u>	<u>Health Department</u>	<u>Human Services</u>
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	42	20	0	0	49	99	11,280	62,087
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	30	18	0	255	26	49	6,642	34,058
Real Estate Mgt - Leasing (10 Fund)	558	0	0	0	558	0	8,921	42,376
Telecommunications (Allocable 10 Fd)	149	67	0	125	63	271	22,295	135,960
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	501	438	0	8,209	2,193	438	113,925	227,599
Central Mail - Allocable 10 Fd	73	132	0	21	47	340	18,300	103,290
Planning and Info Mgmt (old IPO)	25	9	0	0	9	47	4,419	827,372
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	291	328	1,099	7,345	267	383	45,254	94,527
Budget Planning & Operations	900	720	7,503	3,002	600	480	55,946	82,838
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	597	673	2,256	15,073	550	785	92,861	193,967
Amortized SSP Development	490	824	0	0	317	1,543	128,647	237,815
MAPS Operations and Systems Support	928	1,560	0	0	601	2,920	243,469	450,070
MAPS Operations Deficit	337	567	0	0	218	1,061	88,521	163,637
SEMA4 Operations and Support	335	223	0	0	446	1,117	128,719	773,763
SEMA4 Operations Deficit	265	177	0	0	353	883	101,771	611,775
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	219	248	827	5,528	201	288	34,056	71,136
Statewide Payroll Service	98	66	0	0	185	328	38,157	266,923
Single Audit	0	0	1	29	0	0	949	19,492
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	723	347	0	0	860	1,730	195,809	1,077,744
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	20	109
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	8,309	5,117	0	0	18,156	2,111	17,394	164,938
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	18,090	136,803
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	22	25	83	554	20	29	3,413	13,411
STATE AUDITOR - SINGLE AUDIT	0	0	2	73	0	0	2,366	48,641
Allocated to Central Service Agencies								
Total Plan Allocation	14,892	11,559	11,771	40,214	25,719	14,902	1,381,224	5,840,331
Roll Forward Adjustment	(20)	(2,355)	(3,506)	(10,946)	11,251	(7,649)	(1,308)	118,111
Final Fy 97 Allocation	14,872	9,204	8,265	29,268	36,970	7,253	1,379,916	5,958,442

All State Agencies  
State Fiscal Year 1997 (Budget)  
State Version (shows all agencies)

	H75	H76	H7B	H7C	H7D	H7F	H7H	H7J
<u>Name</u>	<u>Veterans Affairs</u>	<u>Veterans Home Board</u>	<u>Medical Practices Bd</u>	<u>Nursing Board</u>	<u>Pharmacy Board</u>	<u>Dentistry Board</u>	<u>Chiropractors Board</u>	<u>Optometry Board</u>
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	321	6,341	312	298	100	75	50	17
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	293	2,854	170	133	51	49	32	5
Real Estate Mgt - Leasing (10 Fund)	558	558	0	0	0	0	0	0
Telecommunications (Allocable 10 Fd)	787	6,188	545	351	177	246	338	34
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	1,254	21,244	3,384	690	438	2,005	501	126
Central Mail - Allocable 10 Fd	636	0	2,490	4,310	627	1,438	292	81
Planning and Info Mgmt (old IPO)	37	5,560	15	1,807	454	117	0	138
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	2,796	12,837	2,347	2,248	699	822	707	229
Budget Planning & Operations	900	8,884	300	361	180	180	240	180
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	5,737	26,342	4,817	4,613	1,435	1,686	1,451	470
Amortized SSP Development	8,147	33,642	3,380	1,431	1,671	1,053	1,275	0
MAPS Operations and Systems Support	15,419	63,667	6,398	2,708	3,162	1,992	2,413	0
MAPS Operations Deficit	5,606	23,148	2,326	985	1,150	724	878	0
SEMA4 Operations and Support	3,684	93,329	0	1,004	0	0	0	0
SEMA4 Operations Deficit	2,913	73,791	0	794	0	0	0	0
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	2,104	9,661	1,767	1,691	526	618	532	172
Statewide Payroll Service	1,067	27,363	1,000	966	251	216	211	38
Single Audit	58	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	5,567	110,061	5,410	5,181	1,751	1,306	867	292
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	1	11	1	0	0	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	3,968	33,960	6,360	3,180	2,271	3,647	3,019	3,433
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	211	968	177	169	53	62	53	17
STATE AUDITOR - SINGLE AUDIT	147	0	0	0	0	0	0	0
Allocated to Central Service Agencies								
Total Plan Allocation	62,211	560,409	41,199	32,920	14,996	16,236	12,859	5,232
Roll Forward Adjustment	(44,613)	90,298	1,262	2,901	(1,927)	452	(162)	1,472
Final Fy 97 Allocation	17,598	650,707	42,461	35,821	13,069	16,688	12,697	6,704



All State Agencies  
State Fiscal Year 1997 (Budget)  
State Version (shows all agencies)

Name	H7K Nursing Home Administrators Board	H7L Social Work Board	H7M Marriage & Family Therapy Bd	H7Q Podiatric Medicine Bd	H7R Veterinary Medicine Bd	H7U Dietetics & Nutrition Practices Bd	H7V Psychology Board	H9G Ombudsman - ental Health Mental Retard
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	20	89	16	0	13	0	58	165
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	13	37	7	2	9	1	26	77
Real Estate Mgt - Leasing (10 Fund)	0	0	0	0	0	0	0	558
Telecommunications (Allocable 10 Fd)	51	149	30	14	23	14	66	338
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	63	188	63	126	126	126	126	313
Central Mail - Allocable 10 Fd	141	663	98	16	127	1	458	67
Planning and Info Mgmt (old IPO)	0	779	0	0	0	0	0	56
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	370	717	219	124	188	55	460	290
Budget Planning & Operations	180	180	180	180	180	60	180	120
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	759	1,472	449	254	388	113	945	596
Amortized SSP Development	579	1,019	523	262	523	0	1,014	913
MAPS Operations and Systems Support	1,096	1,929	991	495	991	0	1,918	1,729
MAPS Operations Deficit	399	701	360	180	360	0	697	628
SEMA4 Operations and Support	2,010	0	0	0	0	0	0	0
SEMA4 Operations Deficit	1,589	0	0	0	0	0	0	0
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	279	540	165	93	142	41	346	218
Statewide Payroll Service	65	292	60	0	58	4	194	558
Single Audit	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	340	1,546	267	0	223	7	997	2,874
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	1,991	0	0	1,135	2,070	0	1,670	2,312
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	28	54	17	9	14	4	35	22
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	0	0	0	0
Allocated to Central Service Agencies								
Total Plan Allocation	9,973	10,355	3,445	2,890	5,435	426	9,190	11,834
Roll Forward Adjustment	(124)	(1,091)	(1,019)	(1,320)	(19)	469	(625)	(130)
Final Fy 97 Allocation	9,849	9,264	2,426	1,570	5,416	895	8,565	11,704

All State Agencies  
State Fiscal Year 1997 (Budget)  
State Version (shows all agencies)

	J33	J52	J58	J65	J68	J70	L28	L31
<u>Name</u>	<u>Trial Courts</u>	<u>Public Defense Board</u>	<u>Court of Appeals</u>	<u>Supreme Court</u>	<u>Tax Court of Appeals</u>	<u>Judicial Standards Bd</u>	<u>Senate</u>	<u>House of Representatives</u>
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	7,776	3,579	876	1,794	63	0	0	0
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	5,459	1,645	496	1,317	45	0	1,394	1,832
Real Estate Mgt - Leasing (10 Fund)	0	0	1,673	5,576	558	0	0	0
Telecommunications (Allocable 10 Fd)	9,044	6,845	1,092	22,500	95	0	8,284	7,843
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	15,103	126	627	11,719	940	0	0	0
Central Mail - Allocable 10 Fd	100	0	963	4,001	156	0	0	0
Planning and Info Mgmt (old IPO)	30	12	0	11,054	57	0	486	1,327
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	10,462	4,582	341	4,884	179	0	526	498
Budget Planning & Operations	3,902	1,440	180	4,562	120	0	300	540
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	21,468	9,403	700	10,024	368	0	1,078	1,022
Amortized SSP Development	25,383	15,582	947	13,555	557	340	0	0
MAPS Operations and Systems Support	48,038	29,489	1,792	25,652	1,054	643	0	0
MAPS Operations Deficit	17,466	10,722	651	9,327	383	234	0	0
SEMA4 Operations and Support	90,873	51,242	9,377	27,128	781	223	0	0
SEMA4 Operations Deficit	71,849	40,514	7,414	21,449	618	177	0	0
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	7,873	3,448	257	3,676	135	0	395	375
Statewide Payroll Service	17,119	6,623	2,297	6,688	179	0	0	0
Single Audit	0	2	0	2	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	134,980	62,130	15,201	31,132	1,098	0	0	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	14	7	1	3	0	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	16,606	0	34,722	2,004	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	789	346	26	368	14	0	40	38
STATE AUDITOR - SINGLE AUDIT	0	5	0	5	0	0	0	0
Allocated to Central Service Agencies								
Total Plan Allocation	487,728	264,348	44,911	251,138	9,404	1,617	12,503	13,475
Roll Forward Adjustment	5,170	62,244	1,999	17,199	1,036		(126,905)	240,246
Final Fy 97 Allocation	492,898	326,592	46,910	268,337	10,440	1,617	(114,402)	253,721

All State Agencies  
 State Fiscal Year 1997 (Budget)  
 State Version (shows all agencies)

	P01	P07	P08	P78	P7T	P94	P9E	R18
<u>Name</u>	<u>Military Affairs</u>	<u>Public Safety</u>	<u>Ombudsman - Corrections</u>	<u>Corrections</u>	<u>Peace Officer Standards &amp; Training Bd</u>	<u>MN Safety Council</u>	<u>Sentencing Guidelines Commission</u>	<u>Office of Environmental Assistance</u>
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	3,113	18,513	95	31,669	0	0	72	654
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	1,829	9,946	44	18,904	48	0	33	367
Real Estate Mgt - Leasing (10 Fund)	1,115	23,976	0	19,515	558	0	0	1,115
Telecommunications (Allocable 10 Fd)	17,884	55,853	108	29,331	170	0	80	1,242
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	9,274	140,181	126	198,960	188	0	752	8,523
Central Mail - Allocable 10 Fd	0	96,064	30	3,578	250	0	132	3,198
Planning and Info Mgmt (old IPO)	33	101,155	259	4,931	22	0	6	547
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	8,376	217,866	214	60,600	647	1	178	2,163
Budget Planning & Operations	4,442	33,135	120	70,652	720	60	361	3,962
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	17,187	447,059	439	124,350	1,328	1	365	4,438
Amortized SSP Development	48,433	166,494	418	197,262	1,169	0	484	5,096
MAPS Operations and Systems Support	91,660	315,093	791	373,323	2,213	0	917	9,643
MAPS Operations Deficit	33,326	114,562	287	135,733	805	0	333	3,506
SEMA4 Operations and Support	34,943	198,716	446	385,151	1,004	0	781	8,038
SEMA4 Operations Deficit	27,627	157,114	353	304,519	794	0	618	6,355
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	6,303	163,954	161	45,604	487	1	134	1,628
Statewide Payroll Service	13,331	69,694	327	113,189	263	0	250	2,324
Single Audit	126	211	0	37	0	0	0	1
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	54,034	321,366	1,659	549,731	0	0	1,247	11,353
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	5	33	0	56	0	0	0	1
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	15,992	56,057	1,684	77,726	8,349	0	80	0
LEGIS AUDITS-SINGLE AUDITS	18,992	12,227	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	632	16,840	16	4,571	49	0	13	163
STATE AUDITOR - SINGLE AUDIT	315	528	0	92	0	0	0	2
Allocated to Central Service Agencies								
Total Plan Allocation	408,972	2,736,637	7,577	2,749,484	19,064	63	6,836	74,319
Roll Forward Adjustment	(5,792)	(126,806)	221	81,549	5,235	45	(944)	349
Final Fy 97 Allocation	403,180	2,609,831	7,798	2,831,033	24,299	108	5,892	74,668

All State Agencies State Fiscal Year 1997 (Budget) State Version (shows all agencies)	R29	R32	R9C	R9F	R9P	T79	T9B	T9T
<u>Name</u>	<u>Natural Resources</u>	<u>Pollution Control Agency</u>	<u>Voyageurs National Park</u>	<u>MN/Wisc. Boundary Area Commission</u>	<u>Water &amp; Soil Resources Bd</u>	<u>Transportation</u>	<u>Metro Council Transit Commission</u>	<u>Transportation Regulation Board</u>
DEPARTMENT OF ADMINISTRATION								
BUREAU OF ADMINISTRATIVE MANAGEMENT								
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	27,499	8,546	6	0	520	51,953	0	77
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	14,977	5,661	5	0	269	29,376	0	54
Real Estate Mgt - Leasing (10 Fund)	18,401	7,806	558	0	2,230	11,709	0	0
Telecommunications (Allocable 10 Fd)	61,644	20,303	112	0	1,796	96,966	0	120
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	198,272	45,370	188	0	45,307	477,569	0	63
Central Mail - Allocable 10 Fd	25,173	6,172	0	0	1,088	13,003	0	346
Planning and Info Mgmt (old IPO)	5,260	175	0	0	78	40,570	0	24
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	111,184	19,644	144	19	2,213	88,616	11	111
Budget Planning & Operations	118,014	36,016	60	60	1,140	26,532	240	180
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	228,149	40,309	296	39	4,541	181,839	23	228
Amortized SSP Development	290,519	42,185	200	45	4,193	533,329	0	189
MAPS Operations and Systems Support	549,814	79,835	380	84	7,936	1,009,337	0	358
MAPS Operations Deficit	199,902	29,027	138	31	2,885	366,976	0	130
SEMA4 Operations and Support	261,233	89,645	112	0	6,475	554,617	0	781
SEMA4 Operations Deficit	206,543	70,878	88	0	5,119	438,508	0	618
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	83,671	14,783	109	14	1,665	66,688	8	84
Statewide Payroll Service	202,412	36,959	38	0	1,682	199,850	0	298
Single Audit	188	152	0	0	9	3,071	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	477,333	148,348	111	0	9,021	901,824	0	1,336
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	48	15	0	0	1	91	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	86,075	16,940	749	0	11,583	119,808	0	2,779
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	27,862	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	9,138	1,482	0	1	167	6,757	1	8
STATE AUDITOR - SINGLE AUDIT	469	380	0	0	23	7,665	0	0
Allocated to Central Service Agencies								
Total Plan Allocation	3,175,918	720,631	3,294	293	109,941	5,254,516	283	7,784
Roll Forward Adjustment	(237,837)	(200,596)	(29)	(40)	(16,867)	(257,895)	(78)	(436)
Final Fy 97 Allocation	2,938,081	520,035	3,265	253	93,074	4,996,621	205	7,348

All State Agencies  
 State Fiscal Year 1997 (Budget)  
 State Version (shows all agencies)

<u>Name</u>	<u>Other</u>	<u>Totals</u>
DEPARTMENT OF ADMINISTRATION		
BUREAU OF ADMINISTRATIVE MANAGEMENT		
Commissioner	0	456,149
Employee Assistance Program	114	401,466
Personnel Services	0	372,262
Fiscal Services	0	674,643
BUREAU OF FACILITIES MANAGEMENT	0	0
Facilities Mgmt - Allocable	0	252,534
Real Estate Mgt - Leasing (10 Fund)	6,691	307,798
Telecommunications (Allocable 10 Fd)	0	862,834
BUREAU OF OPERATIONS MANAGEMENT	0	0
Materials Management - Allocable 10 Fund	0	2,570,769
Central Mail - Allocable 10 Fd	7	483,055
Planning and Info Mgmt (old IPO)	0	1,218,676
DEPARTMENT OF FINANCE	0	0
FINANCE-BUDGET DIVISION	0	0
Analysis & Control	158	1,186,833
Budget Planning & Operations	661	692,889
FINANCE-ACCOUNTING DIVISION	0	0
Accounting Services	324	2,435,388
Amortized SSP Development	13	3,148,840
MAPS Operations and Systems Support	23	5,959,244
MAPS Operations Deficit	9	2,166,667
SEMA4 Operations and Support	0	5,240,153
SEMA4 Operations Deficit	0	4,143,121
FINANCE-OTHER	0	0
Financial Reporting	119	893,155
Statewide Payroll Service	67	1,531,692
Single Audit	0	31,288
DEPARTMENT OF EMPLOYEE RELATIONS	0	0
EMPLOYEE REL-PRSNL ADMN	1,984	6,968,900
DEPARTMENT OF MEDIATION SERVICES	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	696
OFFICE OF THE LEGISLATIVE AUDITOR	0	0
LEGIS AUDITS-FINANCIAL AUDITS	44,768	2,148,919
LEGIS AUDITS-SINGLE AUDITS	15,284	647,944
TREASURER'S OFFICE	0	0
TREASURER-TREASURY	12	162,942
STATE AUDITOR - SINGLE AUDIT	84	78,177
Allocated to Central Service Agencies	526,398	526,398
Total Plan Allocation	596,716	45,563,432
Roll Forward Adjustment	(13,092,733)	(13,811,430)
Final Fy 97 Allocation	(12,496,017)	31,752,002



Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases
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			Allocable Costs and Applicable Credits	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Employee Assistance	2.5 Admin Mgmt Personnel Office	2.6 Admin Mgmt Fiscal Services	3.2 Bureau of Facilities Mgmt	3.3 Facilities Mgmt Resource Recovery	3.4 Facilities Management Leasing
Sched. No.	Dept. Div.	Name										
1.2		<b>First Stepdown</b>										
		Equipment Use Charge	494,331	(494,331)								
	G02	DEPARTMENT OF ADMINISTRATION										
2.2		BUREAU OF ADMINISTRATIVE MANAGEMENT		21,676	(21,676)							
2.3	100-4100	Commissioner	526,115		6,193	(532,308)						
2.4	100-3110	Employee Assistance Program	386,412		4,062		(390,474)					
2.5	100-4140	Personnel Services	430,007		4,939			(434,946)				
2.6	100-3150	Fiscal Services	711,395		6,482				(717,877)			
2.7	100-	Admin Mgmt - Non allocable										
3.2		BUREAU OF FACILITIES MANAGEMENT		4,937		13,630	219	11,137	1,409	(31,332)		
3.3	100-4721	Facilities Mgmt - Allocable	261,529							9,606	(271,135)	
3.4	100-4230	Real Estate Mgt - Leasing (10 Fund)	322,099							5,071		(327,170)
4.2	100-4490	Telecommunications (Allocable 10 Fd)	717,000	9,459		13,783	222	11,262	41,126	16,655	97	
5.2		BUREAU OF OPERATIONS MANAGEMENT		37,142		49,515	797	40,458	11,189		416	1,650
5.3	100-5211	Materials Management - Allocable 10 Fund	2,500,378									
5.4	100-4222	Central Mail - Allocable 10 Fd	484,707									
6.3	100-2500	Planning and Info Mgmt (old IPO)	1,266,742									
7.2	G10	DEPARTMENT OF FINANCE	1,426,842	121,907			1,969				2,179	2,749
8.2	1000	FINANCE-BUDGET DIVISION										
8.3	2000	Analysis & Control	1,124,930									
8.4	2000	Budget Planning & Operations	656,116									
8.5	2000	Budget Division Gen'l Gov't										
9.2	1000	FINANCE-ACCOUNTING DIVISION										
9.3	1000	Accounting Services	2,142,602									
9.4	4000	Amortized SSP Development	3,182,300									
9.5	4000	MAPS Operations and Systems Support	5,423,296									
9.6	4000	MAPS Operations Deficit	2,189,696									
9.7	4000	SEMA4 Operations and Support	4,674,705									
9.8	4000	SEMA4 Operations Deficit	4,210,305									
9.9	1000	Accounting Division Gen'l Gov't										
10.2	1000	FINANCE-OTHER										
10.3	1000	Financial Reporting	888,519									
10.4	1000	Statewide Payroll Service	1,490,681									
10.5	1000	Single Audit	30,037									
10.6	1000	Other General Government										
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	415,691	199,461			2,054				22,354	1,650
11.3	100-0000	EMPLOYEE REL-PRSNL ADMN	6,195,961									
11.4	100-0000	SSP H/R PAYROLL (DOER)										
11.5	100-0000	EMPLOYEE REL-ALL OTHER										
12.2	G45	DEPARTMENT OF MEDIATION SERVICES	18,582	15,604			224				138	
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
12.4	100-3000	MEDIATION SVCS-OTHER										
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	721,722	54,745			693				341	550
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	1,937,167									
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	493,406									
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
14.2	G64	TREASURER'S OFFICE		29,400			128				247	550
14.3	100-1001	TREASURER-TREASURY	162,072									
14.4	100-1001	TREASURER-OTHER										
15.2	G61	STATE AUDITOR - SINGLE AUDIT	78,087								5	

Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases
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Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Allocable Costs and Applicable Credits	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Employee Assistance	2.5 Admin Mgmt Personnel Office	2.6 Admin Mgmt Fiscal Services	3.2 Bureau of Facilities Mgmt	3.3 Facilities Mgmt Resource Recovery	3.4 Facilities Management Leasing
		Consumer Agencies										
		Administration										
		100-2100 Public Broadcasting							145			
		100-2200 Materials Management Division				6,709	108	5,481	5,973		56	550
		100-2300 State Building Code				16,527	266	13,504	7,285		166	
		100-2500 Public Info Policy Analysis - PIPA				2,439	39	1,993	693		26	
		100-2500 Electronic Data Interchange (EDI)				598	10	488	497		44	550
		100-4302 Building Construction				17,351	279	14,177	5,858		175	550
		172-2100 Oil Overcharge (Stripper Wells)				482	8	394	378		4	
		173-2400 911 Emergency				1,830	29	1,495			670	
		200-2100 STAR (Tech Related Asst)				2,897	47	2,367	4,212		46	550
		200-2200 Volunteer Services				3,049	49	2,492	3,993		31	1,100
		200-2300 Capital Group Parking				12,289	198	10,041	95,859		275	550
		300-2100 Development Disabilities				3,049	49	2,492	4,890		53	550
		410-2200 Risk Management				2,360	38	1,928	7,359		234	550
		690-2100 Gov's Res Cncl (Ceremonial Hse Gift)							764		1	550
		690-2300 Building Fund Operations (69 Fund)							25,703			
		82-2300 Plant Management (Consolidated)				142,903	2,299	116,766	61,161		1,898	3,849
		840-2200 Minnesota Bookstore				11,575	186	9,458	19,297		246	550
		870-2200 Records Activities				11,203	180	9,154	13,510		90	
		890-2600 Management Analysis				16,405	264	13,405	5,765		117	550
		920-2200 Printing Services				30,359	488	24,806	97,598		459	2,199
		930-2200 Central Stores				8,843	142	7,226	128,732		608	
		940-2200 Cooperative Purchasing				2,830	46	2,312	1,279		23	
		970-2400 Computer Services/Telecomm (97 Fund)				135,725	2,184	110,900	152,775		3,943	2,199
		980-2200 Central Mail - Addressing/Inserting				3,495	56	2,855	4,475		21	550
		B04 Agriculture Department					4,447				2,529	8,248
		B11 Barber Examiners Board					20				10	550
		B13 Commerce Department					2,599				4,348	2,199
		B14 Animal Health Board					342				214	
		B21 Economic Security					19,639				9,039	550
		B22 Trade & Economic Development Department (DTED)					2,248				1,593	36,291
		B23 MN Business Finance, Inc.					38				30	
		B34 Housing Finance Agency					1,499				938	3,299
		B41 Workers' Compensation Court of Appeals					198				106	1,100
		B42 Labor & Industry Department					3,944				13,213	6,049
		B43 Iron Range Resources & Rehab. Board (IRRRB)					1,333				732	6,049
		B7A Electricity Board					219				436	
		B7E Architecture, Engineering, Land Surveying & Landscap Architecture					62				49	550
		B7G Boxing Board					15				5	
		B7N Horticulture Society - Grant Agency										
		B7P Accountancy Board					54				40	1,100
		B7S Private Detective & Protective Agent Services Brd									6	
		B80 Public Service Department					1,261				648	550
		B82 Public Utilities Commission					467				294	550
		B9A World Trade Center Corp.					61				60	
		B9D Amateur Sports Commission					91				102	
		B9U MN Technology Institute									632	
		B9V Agriculture Utilization Research Institute - Grant Agency										
		E25 Center for Arts Education					610				378	
		E26 MN State Colleges & Universities					75,253				42,875	21,995
		E35 Education Aids										
		E37 Children, Families & Learning Department					4,155				3,174	3,299

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Allocable Costs and Applicable Credits	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Employee Assistance	2.5 Admin Mgmt Personnel Office	2.6 Admin Mgmt Fiscal Services	3.2 Bureau of Facilities Mgmt	3.3 Facilities Mgmt Resource Recovery	3.4 Facilities Management Leasing
	E40	Historical Society										
	E44	Faribault Academies					1,971				770	
	E48	Labor Interpretive Center					6				8	
	E50	MN State Arts Board					160				78	550
	E60	Higher Education Services Office					721				1,478	3,299
	E77	Zoological Garden					1,943				1,076	550
	E81	University of Minnesota - Grant Agency										
	E91	Academy of Science										
	E95	Humanities Commission - Grant Agency										
	E97	Science Museum of Minnesota - Grant Agency										
	E9W	Higher Ed Facilities Authority					28				15	
	G03	Lottery					2,098				717	4,949
	G05	Racing Commission					52				59	
	G06	Attorney General					4,260				2,130	7,698
	G09	Gambling Control Board					383				166	
	G15	Intergovernmental Information Systems									43	550
	G17	Human Rights Department					635				283	
	G19	Indian Affairs Council					62				41	550
	G30	Strategic & Long Range Planning Office					779				549	550
	G38	Investment Board					240				2,798	550
	G39	Governor's Office					497				298	1,650
	G53	Secretary of State					602				353	2,199
	G59	Government Innovation and Cooperation Board										
	G61	State Auditor					1,193				529	3,299
	G62	MN State Retirement System (MSRS)					378				318	
	G63	Public Employees Retirement Association (PERA)					685				448	550
	G66	Municipal Board					42				26	
	G67	Revenue Department					12,206				6,866	9,898
	G69	Teachers Retirement Association (TRA)					505				325	
	G90	Revenue Intergovernmental Payments										
	G92	Ombudsperson for Families					30				18	550
	G93	Military Order of the Purple Heart - Grant Agency										550
	G96	Uniform Laws Commission - Grant Agency									2	
	G98	Veterans of Foreign Wars - Grant Agency										550
	G99	Disabled American Veterans - Grant Agency										550
	G9J	Ethical Practices Board					76				64	1,100
	G9K	Administrative Hearings					814				505	1,650
	G9L	Black Minnesotans Council					36				22	550
	G9M	Spanish Speaking Affairs Council					40				29	550
	G9N	Asian Pacific Minnesotans Council					19				17	
	G9Q	Finance - Debt Service										
	G9R	Finance - Non-Operating									247	
	G9X	Capitol Area Architectural & Planning Board					47				25	550
	G9Y	Disability Council					95				48	
	H12	Health Department					10,784				6,446	8,798
	H55	Human Services					59,356				33,051	41,790
	H75	Veterans Affairs Department					307				284	550
	H76	Veterans Homes Board					6,062				2,770	550
	H7B	Medical Practices Board					298				165	
	H7C	Nursing Board					285				129	
	H7D	Pharmacy Board					96				49	
	H7F	Dentistry Board					72				48	
	H7H	Chiropractors Board					48				31	

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Allocable Costs and Applicable Credits	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Employee Assistance	2.5 Admin Mgmt Personnel Office	2.6 Admin Mgmt Fiscal Services	3.2 Bureau of Facilities Mgmt	3.3 Facilities Mgmt Resource Recovery	3.4 Facilities Management Leasing
	H7J	Optometry Board					16				5	
	H7K	Nursing Home Administrators Board					19				13	
	H7L	Social Work Board					85				36	
	H7M	Marriage & Family Therapy Board					15				7	
	H7Q	Podiatric Medicine Board									2	
	H7R	Veterinary Medicine Board					12				9	
	H7U	Dietetics & Nutrition Practices Board									1	
	H7V	Psychology Board					55				25	
	H9G	Ombudsman - Mental Health and Mental Retardation					158				75	550
	J33	Trial Courts					7,434				5,298	
	J52	Public Defense Board					3,422				1,596	
	J58	Court of Appeals					837				481	1,650
	J65	Supreme Court					1,715				1,278	5,499
	J68	Tax Court of Appeals					60				44	550
	J70	Judicial Standards Board										
	L28	Senate									1,353	
	L31	House of Representatives									1,778	
	P01	Military Affairs Department					2,976				1,775	1,100
	P07	Public Safety Department					17,699				9,652	23,644
	P08	Ombudsman - Corrections					91				43	
	P78	Corrections Department					30,276				18,345	19,245
	P7T	Peace Officer Standards & Training Board (POST)									47	550
	P94	MN Safety Council - Grant Agency										
	P9E	Sentencing Guidelines Commission					69				32	
	R18	Environmental Assistance, Office of					625				356	1,100
	R29	Natural Resources Department					26,289				14,534	18,146
	R32	Pollution Control Agency					8,170				5,494	7,698
	R9C	Voyageurs National Park					6				5	550
	R9F	MN/Wisc. Boundary Area Commission - Grant Agency										
	R9P	Water & Soil Resources Board					497				261	2,199
	T79	Transportation Department					49,667				28,507	11,547
	T9B	Metro Council Transit Commission - Grant Agency										
	T9T	Transportation Regulation Board					74				52	
	Z99	Other					109					6,598
			45,563,432	0	0	(1)	0	(2)	1	0	(4)	7

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Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1997 (Budget)			Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	SWA Trans	Number of AID's	Net Costs	
Sched. No.	Dept Div.	Name	4.2 Intertech Telecom- munications	5.2 Bureau of Operations Mgmt	5.3 Operations Materials Management	5.4 Operations Central Mail	6.3 Planning and Information Mgmt	7.2 Department of Finance	8.2 Finance Budgets	8.3 Finance Agency Controllers	8.4 Finance Budget Support	9.2 Finance Accounting Dept
Second Stepdown												
	G02	DEPARTMENT OF ADMINISTRATION										
16.2		BUREAU OF ADMINISTRATIVE MANAGEMENT	426		4,827	145	327			1,514	773	
16.3	100-4100	Commissioner										
16.4	100-3110	Employee Assistance Program										
16.5	100-4140	Personnel Services										
16.6	100-3150	Fiscal Services										
16.7	100-	Admin Mgmt - Non allocable										
17.2		BUREAU OF FACILITIES MANAGEMENT	128		495	234	33			134	475	
17.3	100-4721	Plant Mgmt - Allocable										
17.4	100-4230	Real Estate Mgt - Leasing (10 Fund)										
18.2	100-4490	Telecommunications (Allocable 10 Fd)	1,200		1,114	194	199			3,902	416	
19.2		BUREAU OF OPERATIONS MANAGEMENT			2,475	1,697	2,931			1,062	357	
19.3	100-5211	Materials Management - Allocable 10 Fund										
19.4	100-4222	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct										
20.3	100-2500	Planning and Info Mgmt (old IPO)										
21.2	G10	DEPARTMENT OF FINANCE								11,755	1,189	
22.2	1000	FINANCE-BUDGET DIVISION										
22.3	2000	Analysis & Control										
22.4	2000	Budget Planning & Operations										
22.5	2000	Budget Division Gen'l Gov't										
23.2	1000	FINANCE-ACCOUNTING DIVISION										
23.3	1000	Accounting Services										
23.4	4000	Amortized SSP Development										
23.5	4000	MAPS Operations and Systems Support										
23.6	4000	MAPS Operations Deficit										
23.7	4000	SEMA4 Operations and Support										
23.8	4000	SEMA4 Operations Deficit										
23.9	1000	Accounting Division Gen'l Gov't										
24.2	1000	FINANCE-OTHER										
24.3	1000	Financial Reporting										
24.4	1000	Statewide Payroll Service										
24.5	1000	Single Audit										
24.6	1000	Other General Government										
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS										
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN										
25.4	100-0000	SSP H/R PAYROLL (DOER)										
25.5	100-0000	EMPLOYEE REL-ALL OTHER										
26.2	G45	DEPARTMENT OF MEDIATION SERVICES										
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
26.4	100-3000	MEDIATION SVCS-OTHER										
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR										
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
28.2	G64	TREASURER'S OFFICE										
28.3	100-1001	TREASURER-TREASURY										
28.4	100-1001	TREASURER-OTHER										
29.2	G61	STATE AUDITOR - SINGLE AUDIT										

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Telephone Costs 4.2 Intertech Telecom- munications	Net Costs 5.2 Bureau of Operations Mgmt	A44 Trans 5.3 Operations Materials Management	Postage Costs 5.4 Operations Central Mail	Computer Svcs 6.3 Planning and Information Mgmt	Net Costs 7.2 Department of Finance	Net Costs 8.2 Finance Budgets	SWA Trans 8.3 Finance Agency Controllers	Number of AID's 8.4 Finance Budget Support	Net Costs 9.2 Finance Accounting Dept
		Consumer Agencies										
G02		Administration										
100-2100		Public Broadcasting								14	297	
100-2200		Materials Management Division	419		495	42				567	475	
100-2300		State Building Code	645		433	758	35			691	238	
100-2500		Public Info Policy Analysis - PIPA	71		371	118	34			66	59	
100-2500		Electronic Data Interchange (EDI)			186		1,739			47	59	
100-4302		Building Construction	348		3,094	187	2			556	1,129	
172-2100		Oil Overcharge (Stripper Wells)	4		124		9			36	178	
173-2400		911 Emergency	245								59	
200-2100		STAR (Tech Related Asst)	122		1,423	218	19			400	475	
200-2200		Volunteer Services	117		186	569	70			379	416	
200-2300		Capital Group Parking	693		28,530	75	525			9,095	416	
300-2100		Development Disabilities	200		1,795	761	21			464	1,664	
410-2200		Risk Management	44		3,156	37	42			698	535	
690-2100		Gov's Res Cncl (Ceremonial Hse Gift)				1				72	416	
690-2300		Building Fund Operations (69 Fund)			48,395					2,439	297	
82-2300		Plant Management (Consolidated)	1,819		8,169		495			5,803	1,486	
840-2200		Minnesota Bookstore			866	4,182				1,831	297	
870-2200		Records Activities	115		1,176	55				1,282	297	
890-2600		Management Analysis	354		2,414	82				547	416	
920-2200		Printing Services	328		4,085	30	4			9,260	59	
930-2200		Central Stores			3,404	176	56			12,214	475	
940-2200		Cooperative Purchasing	242		62	46				121	178	
970-2400		Computer Services/Telecomm (97 Fund)			19,247	3,873	307			14,496	3,328	
980-2200		Central Mail - Addressing/Inserting	22		186					425	59	
B04		Agriculture Department	8,323		76,182	7,753	530			19,103	19,553	
B11		Barber Examiners Board	16		186	130	7			263	119	
B13		Commerce Department	3,411		5,384	8,114	11,836			11,034	2,140	
B14		Animal Health Board	481		3,032	762	54			3,158	713	
B21		Economic Security	48,256		94,996	682	48,581			101,564	8,142	
B22		Trade & Economic Development Department (DTED)	10,363		44,682	17,525	2,675			10,447	14,739	
B23		MN Business Finance, Inc.	374		309					343	59	
B34		Housing Finance Agency	3,253		9,221	3,664	24,257			6,136	3,447	
B41		Workers' Compensation Court of Appeals	142		371	119	35			161	119	
B42		Labor & Industry Department	9,261		43,259	8,672	1,149			17,199	9,271	
B43		Iron Range Resources & Rehab. Board (IRRRB)	3,962		17,761		25			6,116	4,576	
B7A		Electricity Board	694		928	202	1,973			1,753	297	
B7E		Architecture, Engineering, Land Surveying & Landscap	59		866	139	385			1,006	178	
B7G		Boxing Board	17		186	13				106	119	
B7N		Horticulture Society - Grant Agency									59	
B7P		Accountancy Board	88		743	1,398	592			699	119	
B7S		Private Detective & Protective Agent Services Brd	32		186					109	119	
B80		Public Service Department	2,198		6,374	279	608			3,308	3,744	
B82		Public Utilities Commission	634		3,094	552	599			1,178	713	
B9A		World Trade Center Corp.	543			386				796	713	
B9D		Amateur Sports Commission	192		619					354	357	
B9U		MN Technology Institute	4,855		1,609					4,018	2,318	
B9V		Agriculture Utilization Research Institute - Grant Agency										
E25		Center for Arts Education	960		14,110	1,419	52			3,877	1,426	
E26		MN State Colleges & Universities	136,536		376,703	10,724	8,976			116,021	34,887	
E35		Education Aids										
E37		Children, Families & Learning Department	13,333		72,283	18,196	1,873			34,734	35,600	

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched.	Dept.		Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs
No.	Div.	Name	4.2 Intertech Telecom- munications	5.2 Bureau of Operations Mgmt	5.3 Operations Materials Management	5.4 Operations Central Mail	6.3 Planning and Information Mgmt	7.2 Department of Finance	8.2 Finance Budgets	8.3 Finance Agency Controllers	8.4 Finance Budget Support	9.2 Finance Accounting Dept
E40		Historical Society			62					267	951	
E44		Faribault Academies	1,088		3,032		14		2,224	4,695		
E48		Labor Interpretive Center	26		743		19		81	119		
E50		MN State Arts Board	313		19,123		6		1,052	2,080		
E60		Higher Education Services Office	1,800		14,048	3,521	490		5,279	3,685		
E77		Zoological Garden	2,641		4,023		16		9,595	10,995		
E81		University of Minnesota - Grant Agency							61	594		
E91		Academy of Science							2	59		
E95		Humanities Commission - Grant Agency							3	119		
E97		Science Museum of Minnesota - Grant Agency							2	119		
E9W		Higher Ed Facilities Authority							6	59		
G03		Lottery							527	59		
G05		Racing Commission	216		1,362		277		901	1,070		
G06		Attorney General	6,682		17,576	4,902	1,460		6,881	5,587		
G09		Gambling Control Board	1,011		1,114	326	20		998	297		
G15		Intergovernmental Information Systems	22		433	78	12		95	178		
G17		Human Rights Department	1,436		1,362	995	31		704	654		
G19		Indian Affairs Council	231		1,485	25	2		447	1,605		
G30		Strategic & Long Range Planning Office	1,716		5,446	1,681	101		2,131	3,090		
G38		Investment Board	521		805	126	1		546	1,129		
G39		Governor's Office	1,737		1,547	1,719			1,679	891		
G53		Secretary of State	7,177		5,817	4,602	4,561		2,130	1,189		
G59		Government Innovation and Cooperation Board										
G61		State Auditor	1,058		5,508	1,143	121		1,917	773		
G62		MN State Retirement System (MSRS)	784		186	4,245	5,035		1,479	654		
G63		Public Employees Retirement Association (PERA)	1,572		6,436	13,439			1,860	891		
G66		Municipal Board	88		62	75	868		255	238		
G67		Revenue Department	37,696		26,426	52,867	85,890		22,320	16,819		
G69		Teachers Retirement Association (TRA)	1,154		866	10,347	2,401		893	119		
G90		Revenue Intergovernmental Payments										
G92		Ombudsperson for Families	68		433	7			202	475		
G93		Military Order of the Purple Heart - Grant Agency							1	59		
G96		Uniform Laws Commission - Grant Agency							10	59		
G98		Veterans of Foreign Wars - Grant Agency							1	59		
G99		Disabled American Veterans - Grant Agency			62				1	59		
G9J		Ethical Practices Board	103		248	562	62		634	1,010		
G9K		Administrative Hearings	2,737		1,300	21	90		1,952	594		
G9L		Black Minnesotans Council	87		186	206			293	951		
G9M		Spanish Speaking Affairs Council	137		495	72	25		287	891		
G9N		Asian Pacific Minnesotans Council	62		433	130	9		324	713		
G9Q		Finance - Debt Service							1,085	7,429		
G9R		Finance - Non-Operating	115		8,107	21			7,250	2,972		
G9X		Capitol Area Architectural & Planning Board	58		2,166	46	9		264	594		
G9Y		Disability Council	250		433	336	46		378	475		
H12		Health Department	20,559		112,510	18,082	4,361		44,667	55,391		
H55		Human Services	125,373		224,772	102,062	816,558		93,301	82,017		
H75		Veterans Affairs Department	726		1,238	628	37		2,760	891		
H76		Veterans Homes Board	5,706		20,980		5,487		12,671	8,796		
H7B		Medical Practices Board	503		3,342	2,460	15		2,317	297		
H7C		Nursing Board	324		681	4,259	1,783		2,219	357		
H7D		Pharmacy Board	163		433	620	448		690	178		
H7F		Dentistry Board	227		1,980	1,421	115		811	178		
H7H		Chiropractors Board	312		495	289			698	238		

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Telephone Costs 4.2 Intertech Telecom- munications	Net Costs 5.2 Bureau of Operations Mgmt	A44 Trans 5.3 Operations Materials Management	Postage Costs 5.4 Operations Central Mail	Computer Svcs 6.3 Planning and Information Mgmt	Net Costs 7.2 Department of Finance	Net Costs 8.2 Finance Budgets	SWA Trans 8.3 Finance Agency Controllers	Number of AID's 8.4 Finance Budget Support	Net Costs 9.2 Finance Accounting Dept
H7J		Optometry Board	31		124	80	136			226	178	
H7K		Nursing Home Administrators Board	47		62	139				365	178	
H7L		Social Work Board	137		186	655	769			708	178	
H7M		Marriage & Family Therapy Board	28		62	97				216	178	
H7Q		Podiatric Medicine Board	13		124	16				122	178	
H7R		Veterinary Medicine Board	21		124	125				186	178	
H7U		Dietetics & Nutrition Practices Board	13		124	1				54	59	
H7V		Psychology Board	61		124	453				454	178	
H9G		Ombudsman - Mental Health and Mental Retardation	312		309	66	55			286	119	
J33		Trial Courts	8,340		14,915	99	30			10,326	3,863	
J52		Public Defense Board	6,312		124		12			4,523	1,426	
J58		Court of Appeals	1,007		619	952				337	178	
J65		Supreme Court	20,748		11,573	3,953	10,910			4,821	4,517	
J68		Tax Court of Appeals	88		928	154	56			177	119	
J70		Judicial Standards Board										
L28		Senate	7,639				480			519	297	
L31		House of Representatives	7,232				1,310			492	535	
P01		Military Affairs Department	16,491		9,159		33			8,267	4,398	
P07		Public Safety Department	51,504		138,440	94,922	99,833			215,041	32,807	
P08		Ombudsman - Corrections	100		124	30	256			211	119	
P78		Corrections Department	27,047		196,489	3,535	4,867			59,814	69,952	
P7T		Peace Officer Standards & Training Board (POST)	157		186	247	22			639	713	
P94		MN Safety Council - Grant Agency								1	59	
P9E		Sentencing Guidelines Commission	74		743	130	6			176	357	
R18		Environmental Assistance, Office of	1,145		8,417	3,160	540			2,135	3,923	
R29		Natural Resources Department	56,844		195,809	24,874	5,191			109,742	116,844	
R32		Pollution Control Agency	18,722		44,806	6,099	173			19,389	35,659	
R9C		Voyageurs National Park	103		186					142	59	
R9F		MN/Wisc. Boundary Area Commission - Grant Agency								19	59	
R9P		Water & Soil Resources Board	1,656		44,744	1,075	77			2,184	1,129	
T79		Transportation Department	89,415		471,637	12,848	40,040			87,467	26,269	
T9B		Metro Council Transit Commission - Grant Agency								11	238	
T9T		Transportation Regulation Board	111		62	342	24			110	178	
Z99		Other				7				156	654	
			4	(1)	6	6	(4)	0	0	3	(15)	0



SWA Trans	PV Trans	PV Trans	PV Trans	Headcount	Headcount	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd
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State Fiscal Year 1997 (Budget)			9.3	9.4	9.5	9.6	9.7	9.8	10.2	10.3	10.4	10.5
Sched.	Dept.	Name	Finance Accounting Services	Amortized SSP Development	Finance MAPS Operations	Finance MAPS Deficit	Finance SEMA4 Operations	Finance SEMA4 Deficit	Finance Other	Finance Financial Reporting	Finance Central Payroll	Finance Single Audit
		<b>First Stepdown</b>										
1.2		Equipment Use Charge										
	G02	DEPARTMENT OF ADMINISTRATION										
2.2		BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	100-4100	Commissioner										
2.4	100-3110	Employee Assistance Program										
2.5	100-4140	Personnel Services										
2.6	100-3150	Fiscal Services										
2.7	100-	Admin Mgmt - Non allocable										
3.2		BUREAU OF FACILITIES MANAGEMENT										
3.3	100-4721	Facilities Mgmt - Allocable										
3.4	100-4230	Real Estate Mgt - Leasing (10 Fund)										
4.2	100-4490	Telecommunications (Allocable 10 Fd)										
5.2		BUREAU OF OPERATIONS MANAGEMENT										
5.3	100-5211	Materials Management - Allocable 10 Fund										
5.4	100-4222	Central Mail - Allocable 10 Fd										
6.3	100-2500	Planning and Info Mgmt (old IPO)										
7.2	G10	DEPARTMENT OF FINANCE										
8.2	1000	FINANCE-BUDGET DIVISION										
8.3	2000	Analysis & Control										
8.4	2000	Budget Planning & Operations										
8.5	2000	Budget Division Gen'l Gov't										
9.2	1000	FINANCE-ACCOUNTING DIVISION										
9.3	1000	Accounting Services	(2,466,554)									
9.4	4000	Amortized SSP Development		(3,182,300)								
9.5	4000	MAPS Operations and Systems Support			(5,932,565)							
9.6	4000	MAPS Operations Deficit				(2,189,696)						
9.7	4000	SEMA4 Operations and Support					(5,227,261)					
9.8	4000	SEMA4 Operations Deficit						(4,210,305)				
9.9	1000	Accounting Division Gen'l Gov't										
10.2	1000	FINANCE-OTHER							(122,338)			
10.3	1000	Financial Reporting							31,632	(920,151)		
10.4	1000	Statewide Payroll Service							53,170		(1,543,851)	
10.5	1000	Single Audit							1,069			(31,106)
10.6	1000	Other General Government							36,467			
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	43,300	13,365	24,916	9,197	33,972	27,363		16,153	6,702	
11.3	100-0000	EMPLOYEE REL-PRSNL ADMN										
11.4	100-0000	SSP H/R PAYROLL (DOER)										
11.5	100-0000	EMPLOYEE REL-ALL OTHER										
12.2	G45	DEPARTMENT OF MEDIATION SERVICES	1,157	1,231	2,294	847	2,520	2,030		432	620	
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
12.4	100-3000	MEDIATION SVCS-OTHER										
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	1,656	2,005	3,737	1,379	8,438	6,797		618	2,508	
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
14.2	G64	TREASURER'S OFFICE	3,551	1,014	1,889	697	1,425	1,147		1,325	379	
14.3	100-1001	TREASURER-TREASURY										
14.4	100-1001	TREASURER-OTHER										
15.2	G61	STATE AUDITOR - SINGLE AUDIT										

SWA Trans	PV Trans	PV Trans	PV Trans	Headcount	Headcount	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd
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			9.3	9.4	9.5	9.6	9.7	9.8	10.2	10.3	10.4	10.5
Sched.	Dept	Name	Finance	Amortized	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance
No.	Div.		Accounting	SSP	MAPS	MAPS	SEMA4	SEMA4	Other	Financial	Central	Single
			Services	Development	Operations	Deficit	Operations	Deficit		Reporting	Payroll	Audit
	G02	<b>Second Stepdown</b>										
		DEPARTMENT OF ADMINISTRATION										
16.2		BUREAU OF ADMINISTRATIVE MANAGEMENT	3,075	2,566	4,784	1,766	3,843	3,095		1,147	1,375	
16.3	100-4100	Commissioner										
16.4	100-3110	Employee Assistance Program										
16.5	100-4140	Personnel Services										
16.6	100-3150	Fiscal Services										
16.7	100-	Admin Mgmt - Non allocable										
17.2		BUREAU OF FACILITIES MANAGEMENT	272	227	422	156	2,332	1,878		101	320	
17.3	100-4721	Plant Mgmt - Allocable										
17.4	100-4230	Real Estate Mgt - Leasing (10 Fund)										
18.2	100-4490	Telecommunications (Allocable 10 Fd)	7,927	6,615	12,332	4,552	2,358	1,899		2,957	957	
19.2		BUREAU OF OPERATIONS MANAGEMENT	2,157	1,800	3,355	1,238	8,466	6,819		804	2,676	
19.3	100-5211	Materials Management - Allocable 10 Fund										
19.4	100-4222	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct										
20.3	100-2500	Planning and Info Mgmt (old IPO)										
21.2	G10	DEPARTMENT OF FINANCE	23,878	4,639	8,648	3,192	20,054	16,153		8,908	5,909	
22.2	1000	FINANCE-BUDGET DIVISION										
22.3	2000	Analysis & Control										
22.4	2000	Budget Planning & Operations										
22.5	2000	Budget Division Gen'l Gov't										
23.2	1000	FINANCE-ACCOUNTING DIVISION										
23.3	1000	Accounting Services										
23.4	4000	Amortized SSP Development										
23.5	4000	MAPS Operations and Systems Support										
23.6	4000	MAPS Operations Deficit										
23.7	4000	SEMA4 Operations and Support										
23.8	4000	SEMA4 Operations Deficit										
23.9	1000	Accounting Division Gen'l Gov't										
24.2	1000	FINANCE-OTHER										
24.3	1000	Financial Reporting										
24.4	1000	Statewide Payroll Service										
24.5	1000	Single Audit										
24.6	1000	Other General Government										
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS										
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN										
25.4	100-0000	SSP H/R PAYROLL (DOER)										
25.5	100-0000	EMPLOYEE REL-ALL OTHER										
26.2	G45	DEPARTMENT OF MEDIATION SERVICES										
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
26.4	100-3000	MEDIATION SVCS-OTHER										
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR										
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
28.2	G64	TREASURER'S OFFICE										
28.3	100-1001	TREASURER-TREASURY										
28.4	100-1001	TREASURER-OTHER										
29.2	G61	STATE AUDITOR - SINGLE AUDIT										

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	SWA Trans 9.3 Finance Accounting Services	PV Trans 9.4 Amortized SSP Development	PV Trans 9.5 Finance MAPS Operations	PV Trans 9.6 Finance MAPS Deficit	Headcount 9.7 Finance SEMA4 Operations	Headcount 9.8 Finance SEMA4 Deficit	Net Costs 10.2 Finance Other	SWA Trans 10.3 Finance Financial Reporting	Payroll Trans 10.4 Finance Central Payroll	Fed \$ Rec'd 10.5 Finance Single Audit
		Consumer Agencies										
G02		Administration								10		
100-2100		Public Broadcasting	28	23	43	16				429	652	
100-2200		Materials Management Division	1,151	961	1,791	661	1,148	924		524	846	
100-2300		State Building Code	1,404	1,172	2,184	806	2,827	2,277		50	148	
100-2500		Public Info Policy Analysis - PIPA	134	112	208	77	417	336		36	134	
100-2500		Electronic Data Interchange (EDI)	96	80	149	55	102	82		421	990	7
100-4302		Building Construction	1,129	942	1,756	648	2,968	2,391		27	83	
172-2100		Oil Overcharge (Stripper Wells)	73	61	113	42	82	66		39		
173-2400		911 Emergency					313	252		303	147	7
200-2100		STAR (Tech Related Asst)	812	677	1,263	466	496	399		287	181	
200-2200		Volunteer Services	770	642	1,197	442	522	420		6,892	717	
200-2300		Capital Group Parking	18,476	15,419	28,744	10,609	2,102	1,693		352	178	11
300-2100		Development Disabilities	942	787	1,466	541	522	420		529	148	
410-2200		Risk Management	1,418	1,184	2,207	814	404	325		55		
690-2100		Gov's Res Cncl (Ceremonial Hse Gift)	147	123	229	85				1,848	9	
690-2300		Building Fund Operations (69 Fund)	4,954	4,134	7,707	2,845		19,691		4,398	9,414	
82-2300		Plant Management (Consolidated)	11,788	9,838	18,340	6,769	24,448	1,595		1,387	696	
840-2200		Minnesota Bookstore	3,719	3,104	5,786	2,136	1,980	1,544		971	1,012	
870-2200		Records Activities	2,604	2,173	4,051	1,495	1,917	1,544		415	1,120	
890-2600		Management Analysis	1,111	927	1,729	638	2,807	2,261		7,017	2,837	
920-2200		Printing Services	18,811	15,698	29,266	10,802	5,194	4,183		9,256	631	
930-2200		Central Stores	24,811	20,706	38,602	14,248	1,513	1,219		92	226	
940-2200		Cooperative Purchasing	247	206	384	142	484	390		10,985	8,024	
970-2400		Computer Services/Telecomm (97 Fund)	29,445	24,574	45,811	16,909	23,220	18,702		322	507	
980-2200		Central Mail - Addressing/Inserting	862	720	1,342	495	598	482		14,476	16,882	19
B04		Agriculture Department	38,804	30,852	57,515	21,229	57,642	46,428		199	61	
B11		Barber Examiners Board	534	284	529	195				8,361	8,747	
B13		Commerce Department	22,413	11,567	21,563	7,959	28,164	22,684		2,393	1,551	4
B14		Animal Health Board	6,415	12,352	23,027	8,499	3,507	2,825		76,964	72,399	2,359
B21		Economic Security	206,309	327,959	611,394	225,664	210,296	169,383		7,916	8,391	566
B22		Trade & Economic Development Department (DTED)	21,220	22,019	41,050	15,151	26,301	21,184		260	98	
B23		MN Business Finance, Inc.	696	1,075	2,004	740				4,650	5,559	709
B34		Housing Finance Agency	12,464	9,116	16,995	6,273	16,986	13,681		122	686	
B41		Workers' Compensation Court of Appeals	327	484	903	333	2,520	2,030		13,033	15,712	32
B42		Labor & Industry Department	34,937	33,508	62,467	23,056	45,259	36,454		4,635	4,366	
B43		Iron Range Resources & Rehab. Board (IRRRB)	12,424	14,992	27,948	10,315	16,767	13,505		1,328	651	
B7A		Electricity Board	3,561	3,453	6,437	2,376	2,301	1,854		763	251	
B7E		Architecture, Engineering, Land Surveying & Landscap	2,044	1,075	2,004	740	658	530		81	64	
B7G		Boxing Board	216	223	415	153	219	177				
B7N		Horticulture Society - Grant Agency	1							529	131	
B7P		Accountancy Board	1,419	774	1,443	533	438	353		83	62	
B7S		Private Detective & Protective Agent Services Brd	222	284	529	195	110	88		2,507	4,926	4
B80		Public Service Department	6,719	9,011	16,798	6,200	14,685	11,828		892	1,697	
B82		Public Utilities Commission	2,392	2,489	4,641	1,713	5,589	4,502		604	185	
B9A		World Trade Center Corp.	1,618	1,114	2,076	766	767	618		268	249	
B9D		Amateur Sports Commission	718	1,080	2,014	743				3,045		36
B9U		MN Technology Institute	8,162	10,575	19,715	7,277						
B9V		Agriculture Utilization Research Institute - Grant Agency					438	353		2,938	1,898	2
E25		Center for Arts Education	7,874	6,081	11,337	4,184	8,986	7,238		87,919	216,782	334
E26		MN State Colleges & Universities	235,676	574,305	1,070,642	395,172	1,548,673	1,247,381				
E35		Education Aids		8,754	16,320	6,024				26,321	13,920	2,786
E37		Children, Families & Learning Department	70,555	53,450	99,644	36,779	46,136	37,160				

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	SWA Trans	PV Trans	PV Trans	PV Trans	Headcount	Headcount	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd
			9.3 Finance Accounting Services	9.4 Amortized SSP Development	9.5 Finance MAPS Operations	9.6 Finance MAPS Deficit	9.7 Finance SEMA4 Operations	9.8 Finance SEMA4 Deficit	10.2 Finance Other	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit
E40		Historical Society	542	228	426	157				202		
E44		Faribault Academies	4,518	3,614	6,738	2,487	31,342	25,244		1,685	7,054	
E48		Labor Interpretive Center	164	290	540	199	110	88		61	24	
E50		MN State Arts Board	2,137	2,183	4,070	1,502	1,863	1,501		797	605	
E60		Higher Education Services Office	10,723	8,933	16,652	6,146	5,918	4,766		4,000	6,959	7
E77		Zoological Garden	19,490	18,918	35,267	13,017	26,082	21,007		7,271	8,304	24
E81		University of Minnesota - Grant Agency	123	173	322	119				46		
E91		Academy of Science	5							2		
E95		Humanities Commission - Grant Agency	6							2	19	
E97		Science Museum of Minnesota - Grant Agency	5							2		
E9W		Higher Ed Facilities Authority	11							4	100	
G03		Lottery	1,070				23,780	19,154		399	7,067	
G05		Racing Commission	1,829	1,181	2,201	812				682	142	
G06		Attorney General	13,978	15,493	28,882	10,660	54,355	43,780		5,215	13,287	8
G09		Gambling Control Board	2,027	1,860	3,468	1,280	4,603	3,707		756	1,271	
G15		Intergovernmental Information Systems	193	440	820	303	219	177		72		
G17		Human Rights Department	1,429	924	1,723	636	5,918	4,766		533	2,124	3
G19		Indian Affairs Council	909	997	1,858	686	767	618		339	181	1
G30		Strategic & Long Range Planning Office	4,329	6,538	12,188	4,499	8,767	7,061		1,615	2,549	1
G38		Investment Board	1,108	1,270	2,367	874				413	825	
G39		Governor's Office	3,411	6,115	11,399	4,207	10,301	8,297		1,272	1,661	
G53		Secretary of State	4,327	4,639	8,648	3,192	7,233	5,826		1,614	2,263	
G59		Government Innovation and Cooperation Board		150	280	103						
G61		State Auditor	3,895	3,013	5,617	2,073	12,054	9,709		1,453	4,132	
G62		MN State Retirement System (MSRS)	3,005	1,342	2,502	923	4,603	3,707		1,121	1,479	
G63		Public Employees Retirement Association (PERA)	3,778	2,979	5,554	2,050	7,781	6,267		1,409	2,594	
G66		Municipal Board	518	1,353	2,523	931	438	353		193	132	
G67		Revenue Department	45,338	45,281	84,414	31,157	134,353	108,215		16,914	44,799	
G69		Teachers Retirement Association (TRA)	1,815	2,595	4,838	1,786	5,698	4,590		677	1,897	
G90		Revenue Intergovernmental Payments		390	727	268						
G92		Ombudsperson for Families	409	418	779	287				153	95	
G93		Military Order of the Purple Heart - Grant Agency	3							1		
G96		Uniform Laws Commission - Grant Agency	21							8		
G98		Veterans of Foreign Wars - Grant Agency	1							1		
G99		Disabled American Veterans - Grant Agency	2							1		
G9J		Ethical Practices Board	1,287				986	794		480	258	
G9K		Administrative Hearings	3,966	4,160	7,755	2,862	9,534	7,679		1,479	2,922	
G9L		Black Minnesotans Council	595	763	1,422	525	548	441		222	97	
G9M		Spanish Speaking Affairs Council	583	490	914	337	329	265		218	97	
G9N		Asian Pacific Minnesotans Council	658	824	1,537	567	219	177		246	66	
G9Q		Finance - Debt Service	2,204							822		1
G9R		Finance - Non-Operating	14,728							5,494		29
G9X		Capitol Area Architectural & Planning Board	537	317	592	218	438	353		200	184	
G9Y		Disability Council	767	1,543	2,876	1,061	1,096	883		286	326	
H12		Health Department	90,733	128,647	239,830	88,521	126,353	101,771		33,848	37,926	943
H55		Human Services	189,523	237,815	443,344	163,637	759,543	611,775		70,702	265,304	19,375
H75		Veterans Affairs Department	5,606	8,147	15,189	5,606	3,616	2,913		2,091	1,061	58
H76		Veterans Homes Board	25,738	33,642	62,716	23,148	91,614	73,791		9,602	27,197	
H7B		Medical Practices Board	4,707	3,380	6,302	2,326				1,756	994	
H7C		Nursing Board	4,507	1,431	2,668	985	986	794		1,681	960	
H7D		Pharmacy Board	1,402	1,671	3,115	1,150				523	249	
H7F		Dentistry Board	1,647	1,053	1,962	724				614	215	
H7H		Chiropractors Board	1,418	1,275	2,377	878				529	210	

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched.	Dept.		SWA Trans	PV Trans	PV Trans	PV Trans	Headcount	Headcount	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd
No.	Div.	Name	9.3 Finance Accounting Services	9.4 Amortized SSP Development	9.5 Finance MAPS Operations	9.6 Finance MAPS Deficit	9.7 Finance SEMA4 Operations	9.8 Finance SEMA4 Deficit	10.2 Finance Other	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit
H7J		Optometry Board	459							171	38	
H7K		Nursing Home Administrators Board	742	579	1,080	399	1,973	1,589		277	65	
H7L		Social Work Board	1,438	1,019	1,900	701				537	290	
H7M		Marriage & Family Therapy Board	439	523	976	360				164	60	
H7Q		Podiatric Medicine Board	248	262	488	180				92		
H7R		Veterinary Medicine Board	379	523	976	360				141	58	
H7U		Dietetics & Nutrition Practices Board	110							41	4	
H7V		Psychology Board	923	1,014	1,889	697				344	193	
H9G		Ombudsman - Mental Health and Mental Retardation	582	913	1,703	628				217	555	
J33		Trial Courts	20,976	25,383	47,320	17,466	89,203	71,849		7,825	17,015	
J52		Public Defense Board	9,188	15,582	29,048	10,722	50,300	40,514		3,427	6,583	2
J58		Court of Appeals	684	947	1,765	651	9,205	7,414		255	2,283	
J65		Supreme Court	9,794	13,555	25,269	9,327	26,629	21,449		3,654	6,647	2
J68		Tax Court of Appeals	360	557	1,038	383	767	618		134	178	
J70		Judicial Standards Board		340	633	234	219	177				
L28		Senate	1,053							393		
L31		House of Representatives	999							373		
P01		Military Affairs Department	16,793	48,433	90,290	33,326	34,301	27,627		6,265	13,250	125
P07		Public Safety Department	436,815	166,494	310,384	114,562	195,064	157,114		162,954	69,271	210
P08		Ombudsman - Corrections	429	418	779	287	438	353		160	325	
P78		Corrections Department	121,501	197,262	367,744	135,733	378,073	304,519		45,326	112,503	37
P7T		Peace Officer Standards & Training Board (POST)	1,298	1,169	2,180	805	986	794		484	261	
P94		MN Safety Council - Grant Agency	1							1		
P9E		Sentencing Guidelines Commission	357	484	903	333	767	618		133	248	
R18		Environmental Assistance, Office of	4,336	5,096	9,499	3,506	7,890	6,355		1,618	2,310	1
R29		Natural Resources Department	222,921	290,519	541,597	199,902	256,432	206,543		83,161	201,185	187
R32		Pollution Control Agency	39,385	42,185	78,642	29,027	87,998	70,878		14,693	36,735	151
R9C		Voyageurs National Park	289	200	374	138	110	88		108	38	
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	38	45	83	31				14		
R9P		Water & Soil Resources Board	4,437	4,193	7,817	2,885	6,356	5,119		1,655	1,672	9
T79		Transportation Department	177,672	533,329	994,253	366,976	544,425	438,508		66,281	198,638	3,053
T9B		Metro Council Transit Commission - Grant Agency	22							8		
T9T		Transportation Regulation Board	223	189	353	130	767	618		83	296	
Z99		Other	317	13	23	9				118	67	
			4	2	(2)	(5)	3	(3)	0	0	(1)	(3)

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd
			11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audits
		<b>First Stepdown</b>										
1.2		Equipment Use Charge										
	G02	DEPARTMENT OF ADMINISTRATION										
2.2		BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	100-4100	Commissioner										
2.4	100-3110	Employee Assistance Program										
2.5	100-4140	Personnel Services										
2.6	100-3150	Fiscal Services										
2.7	100-	Admin Mgmt - Non allocable										
3.2		BUREAU OF FACILITIES MANAGEMENT										
3.3	100-4721	Facilities Mgmt - Allocable										
3.4	100-4230	Real Estate Mgt - Leasing (10 Fund)										
4.2	100-4490	Telecommunications (Allocable 10 Fd)										
5.2		BUREAU OF OPERATIONS MANAGEMENT										
5.3	100-5211	Materials Management - Allocable 10 Fund										
5.4	100-4222	Central Mail - Allocable 10 Fd										
6.3	100-2500	Planning and Info Mgmt (old IPO)										
7.2	G10	DEPARTMENT OF FINANCE										
8.2	1000	FINANCE-BUDGET DIVISION										
8.3	2000	Analysis & Control										
8.4	2000	Budget Planning & Operations										
8.5	2000	Budget Division Gen'l Gov't										
9.2	1000	FINANCE-ACCOUNTING DIVISION										
9.3	1000	Accounting Services										
9.4	4000	Amortized SSP Development										
9.5	4000	MAPS Operations and Systems Support										
9.6	4000	MAPS Operations Deficit										
9.7	4000	SEMA4 Operations and Support										
9.8	4000	SEMA4 Operations Deficit										
9.9	1000	Accounting Division Gen'l Gov't										
10.2	1000	FINANCE-OTHER										
10.3	1000	Financial Reporting										
10.4	1000	Statewide Payroll Service										
10.5	1000	Single Audit										
10.6	1000	Other General Government										
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	(893,321)									
11.3	100-0000	EMPLOYEE REL-PRSNL ADMN	793,205	(6,989,166)								
11.4	100-0000	SSP H/R PAYROLL (DOER)	8,733									
11.5	100-0000	EMPLOYEE REL-ALL OTHER	91,383									
12.2	G45	DEPARTMENT OF MEDIATION SERVICES		4,009	(53,826)							
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES			659	(659)						
12.4	100-3000	MEDIATION SVCS-OTHER			53,167							
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR		12,407		1	(824,321)					
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS					585,464	(2,522,631)				
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS					149,121		(642,527)			
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T					89,736					
14.2	G64	TREASURER'S OFFICE		2,297				20,628		(68,934)		
14.3	100-1001	TREASURER-TREASURY								4,089	(166,161)	
14.4	100-1001	TREASURER-OTHER								64,845		
15.2	G61	STATE AUDITOR - SINGLE AUDIT						0				(78,092)

Allocation of General Support Costs			Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd
Multiple Rate Method												
State Fiscal Year 1997 (Budget)												
Sched.	Dept.	Name	11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audts
		<b>Second Stepdown</b>										
	G02	DEPARTMENT OF ADMINISTRATION						113,454				
16.2		BUREAU OF ADMINISTRATIVE MANAGEMENT		6,468		1					116	
16.3	100-4100	Commissioner										
16.4	100-3110	Employee Assistance Program										
16.5	100-4140	Personnel Services										
16.6	100-3150	Fiscal Services										
16.7	100-	Admin Mgmt - Non allocable										
17.2		BUREAU OF FACILITIES MANAGEMENT		3,925							10	
17.3	100-4721	Plant Mgmt - Allocable										
17.4	100-4230	Real Estate Mgt - Leasing (10 Fund)										
18.2	100-4490	Telecommunications (Allocable 10 Fd)		3,969							298	
19.2		BUREAU OF OPERATIONS MANAGEMENT		14,258		1					81	
19.3	100-5211	Materials Management - Allocable 10 Fund										
19.4	100-4222	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct										
20.3	100-2500	Planning and Info Mgmt (old IPO)										
21.2	G10	DEPARTMENT OF FINANCE		35,251		3		139,549	10,888		898	
22.2	1000	FINANCE-BUDGET DIVISION										
22.3	2000	Analysis & Control										
22.4	2000	Budget Planning & Operations										
22.5	2000	Budget Division Gen'l Gov't										
23.2	1000	FINANCE-ACCOUNTING DIVISION										
23.3	1000	Accounting Services										
23.4	4000	Amortized SSP Development										
23.5	4000	MAPS Operations and Systems Support										
23.6	4000	MAPS Operations Deficit										
23.7	4000	SEMA4 Operations and Support										
23.8	4000	SEMA4 Operations Deficit										
23.9	1000	Accounting Division Gen'l Gov't										
24.2	1000	FINANCE-OTHER										
24.3	1000	Financial Reporting										
24.4	1000	Statewide Payroll Service										
24.5	1000	Single Audit										
24.6	1000	Other General Government										
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS		36,768		3		69,010	342		1,628	
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN										
25.4	100-0000	SSP H/R PAYROLL (DOER)										
25.5	100-0000	EMPLOYEE REL-ALL OTHER										
26.2	G45	DEPARTMENT OF MEDIATION SERVICES						4,457			44	
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
26.4	100-3000	MEDIATION SVCS-OTHER										
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR						91,336			62	
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
28.2	G64	TREASURER'S OFFICE									134	
28.3	100-1001	TREASURER-TREASURY										
28.4	100-1001	TREASURER-OTHER										
29.2	G61	STATE AUDITOR - SINGLE AUDIT										

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd
			11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audts
		Consumer Agencies										
		Administration										
		100-2100 Public Broadcasting									1	
		100-2200 Materials Management Division		1,932							43	
		100-2300 State Building Code		4,759							53	
		100-2500 Public Info Policy Analysis - PIPA		702							5	
		100-2500 Electronic Data Interchange (EDI)		172							4	
		100-4302 Building Construction		4,996							42	19
		172-2100 Oil Overcharge (Stripper Wells)		139							3	1
		173-2400 911 Emergency		527								
		200-2100 STAR (Tech Related Asst)		834							31	18
		200-2200 Volunteer Services		878							29	
		200-2300 Capital Group Parking		3,539							695	
		300-2100 Development Disabilities		878							35	29
		410-2200 Risk Management		680							53	
		690-2100 Gov's Res Cncl (Ceremonial Hse Gift)									6	
		690-2300 Building Fund Operations (69 Fund)									186	
		82-2300 Plant Management (Consolidated)		41,150		4					443	
		840-2200 Minnesota Bookstore		3,333							140	
		870-2200 Records Activities		3,226							98	
		890-2600 Management Analysis		4,724							42	
		920-2200 Printing Services		8,742		1					707	
		930-2200 Central Stores		2,546							933	
		940-2200 Cooperative Purchasing		815							9	
		970-2400 Computer Services/Telecomm (97 Fund)		39,083		4					1,107	
		980-2200 Central Mail - Addressing/Inserting		1,006							32	
		B04 Agriculture Department		79,597		8		21,781			1,459	48
		B11 Barber Examiners Board		351				1,814			20	
		B13 Commerce Department		46,522		4		10,651			843	
		B14 Animal Health Board		6,129		1		4,639			241	10
		B21 Economic Security		351,520		33		93,797	65,081		7,913	5,922
		B22 Trade & Economic Development Department (DTED)		40,246		4		22,390	19,481		798	1,420
		B23 MN Business Finance, Inc.		673							26	
		B34 Housing Finance Agency		26,825		3		22,753			469	1,781
		B41 Workers' Compensation Court of Appeals		3,544				2,980			12	
		B42 Labor & Industry Department		70,592		7		45,143	586		1,372	80
		B43 Iron Range Resources & Rehab. Board (IRRRB)		23,868		2		16,313			467	
		B7A Electricity Board		3,921				5,144			134	
		B7E Architecture, Engineering, Land Surveying & Landscap		1,112				2,008			77	
		B7G Boxing Board		263				2,099			8	
		B7N Horticulture Society - Grant Agency										
		B7P Accountancy Board		966				5,196			53	
		B7S Private Detective & Protective Agent Services Brd									8	
		B80 Public Service Department		22,568		2		9,005			253	11
		B82 Public Utilities Commission		8,350		1		6,997			90	
		B9A World Trade Center Corp.		1,098				14,927			61	
		B9D Amateur Sports Commission		1,631				6,362			27	
		B9U MN Technology Institute						6,375			307	89
		B9V Agriculture Utilization Research Institute - Grant Agency										
		E25 Center for Arts Education		10,916		1		11,389			296	5
		E26 MN State Colleges & Universities		1,346,961		127		276,702	278,000		8,863	838
		E35 Education Aids										
		E37 Children, Families & Learning Department		74,369		7		76,020	44,722		2,941	6,995



Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd
			11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audts
E40		Historical Society						11,493			20	
E44		Faribault Academies		35,281		3		6,232			170	
E48		Labor Interpretive Center		102							6	
E50		MN State Arts Board		2,868				6,803			80	19
E60		Higher Education Services Office		12,909		1		15,471			701	61
E77		Zoological Garden		34,772		3		6,803			733	1
E81		University of Minnesota - Grant Agency						66,535			5	
E91		Academy of Science										
E95		Humanities Commission - Grant Agency									11	
E97		Science Museum of Minnesota - Grant Agency										
E9W		Higher Ed Facilities Authority		497								
G03		Lottery		37,548		4		24,995			40	
G05		Racing Commission		922				5,079			69	
G06		Attorney General		76,255		7		17,129			526	20
G09		Gambling Control Board		6,849		1		5,896			76	
G15		Intergovernmental Information Systems									7	
G17		Human Rights Department		11,371		1		11,454			54	7
G19		Indian Affairs Council		1,112				7,450			34	2
G30		Strategic & Long Range Planning Office		13,947		1		6,971			163	3
G38		Investment Board		4,290				121,591			42	
G39		Governor's Office		8,891		1		14,953			128	
G53		Secretary of State		10,779		1		18,982			695	
G59		Government Innovation and Cooperation Board										
G61		State Auditor		21,353		2		14,590	61		146	
G62		MN State Retirement System (MSRS)		6,758		1		61,003			2,111	
G63		Public Employees Retirement Association (PERA)		12,267		1		45,247			5,635	
G66		Municipal Board		753				2,034			19	
G67		Revenue Department		218,480		21		134,937			55,620	1
G69		Teachers Retirement Association (TRA)		9,044		1		36,941			3,225	
G90		Revenue Intergovernmental Payments										
G92		Ombudsperson for Families		544							15	
G93		Military Order of the Purple Heart - Grant Agency										
G96		Uniform Laws Commission - Grant Agency									1	
G98		Veterans of Foreign Wars - Grant Agency						5,338				
G99		Disabled American Veterans - Grant Agency										
G9J		Ethical Practices Board		1,363				5,675			48	
G9K		Administrative Hearings		14,576		1		3,732			149	
G9L		Black Minnesotans Council		639				4,937			22	
G9M		Spanish Speaking Affairs Council		713				8,059			22	
G9N		Asian Pacific Minnesotans Council		342				4,963			25	
G9Q		Finance - Debt Service									83	2
G9R		Finance - Non-Operating									554	73
G9X		Capitol Area Architectural & Planning Board		848				17,609			20	
G9Y		Disability Council		1,705				2,047			29	
H12		Health Department		193,025		18		16,870	17,625		3,412	2,366
H55		Human Services		1,062,420		100		159,970	133,288		13,406	48,641
H75		Veterans Affairs Department		5,488		1		3,848			211	147
H76		Veterans Homes Board		108,496		10		32,937			968	
H7B		Medical Practices Board		5,333		1		6,168			177	
H7C		Nursing Board		5,107				3,084			169	
H7D		Pharmacy Board		1,726				2,203			53	
H7F		Dentistry Board		1,287				3,537			62	
H7H		Chiropractors Board		855				2,928			53	

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd
			11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audits
H7J		Optometry Board		288				3,330			17	
H7K		Nursing Home Administrators Board		335				1,931			28	
H7L		Social Work Board		1,524							54	
H7M		Marriage & Family Therapy Board		263							17	
H7Q		Podiatric Medicine Board						1,101			9	
H7R		Veterinary Medicine Board		220				2,008			14	
H7U		Dietetics & Nutrition Practices Board		7							4	
H7V		Psychology Board		983				1,620			35	
H9G		Ombudsman - Mental Health and Mental Retardation		2,833				2,242			22	
J33		Trial Courts		133,061		13					789	
J52		Public Defense Board		61,247		6		16,106			346	5
J58		Court of Appeals		14,985		1					26	
J65		Supreme Court		30,689		3		33,676			368	5
J68		Tax Court of Appeals		1,082				1,944			14	
J70		Judicial Standards Board										
L28		Senate									40	
L31		House of Representatives									38	
P01		Military Affairs Department		53,266		5		15,510	18,504		632	315
P07		Public Safety Department		316,797		30		54,369	11,913		16,833	528
P08		Ombudsman - Corrections		1,635				1,633			16	
P78		Corrections Department		541,914		51		75,385			4,569	92
P7T		Peace Officer Standards & Training Board (POST)						8,098			49	
P94		MN Safety Council - Grant Agency										
P9E		Sentencing Guidelines Commission		1,229				78			13	
R18		Environmental Assistance, Office of		11,192		1					163	2
R29		Natural Resources Department		470,546		44		83,483			9,134	469
R32		Pollution Control Agency		146,239		14		16,430			1,481	380
R9C		Voyageurs National Park		109				726				
R9F		MN/Wisc. Boundary Area Commission - Grant Agency									1	
R9P		Water & Soil Resources Board		8,893		1		11,234			167	23
T79		Transportation Department		889,001		84		116,200	27,146		6,754	7,665
T9B		Metro Council Transit Commission - Grant Agency									1	
T9T		Transportation Regulation Board		1,317				2,695			8	
Z99		Other		1,956				43,420	14,891		12	
			0	(5)	0	(8)	0	1	1	0	(6)	2

Allocation of General Support Costs			Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs
Multiple Rate Method												
State Fiscal Year 1997 (Budget)												
Sched.	Dept.	Name	16.2 Bureau of Admin. Mgmt	16.3 Admin Mgmt Commissioner Office	16.4 Admin Mgmt Employee Assistance	16.5 Admin Mgmt Personnel Office	16.6 Admin Mgmt Fiscal Services	17.2 Bureau of Facilities Mgmt	17.3 Facilities Mgmt Resource Recovery	17.4 Facilities Management Leasing	18.2 Intertech Telecom- munications	19.2 Bureau of Operations Mgmt
		First Stepdown										
1.2	G02	Equipment Use Charge										
		DEPARTMENT OF ADMINISTRATION										
2.2		BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	100-4100	Commissioner										
2.4	100-3110	Employee Assistance Program										
2.5	100-4140	Personnel Services										
2.6	100-3150	Fiscal Services										
2.7	100-	Admin Mgmt - Non allocable										
3.2		BUREAU OF FACILITIES MANAGEMENT										
3.3	100-4721	Facilities Mgmt - Allocable										
3.4	100-4230	Real Estate Mgt - Leasing (10 Fund)										
4.2	100-4490	Telecommunications (Allocable 10 Fd)										
5.2		BUREAU OF OPERATIONS MANAGEMENT										
5.3	100-5211	Materials Management - Allocable 10 Fund										
5.4	100-4222	Central Mail - Allocable 10 Fd										
6.3	100-2500	Planning and Info Mgmt (old IPO)										
7.2	G10	DEPARTMENT OF FINANCE										
8.2	1000	FINANCE-BUDGET DIVISION										
8.3	2000	Analysis & Control										
8.4	2000	Budget Planning & Operations										
8.5	2000	Budget Division Gen'l Gov't										
9.2	1000	FINANCE-ACCOUNTING DIVISION										
9.3	1000	Accounting Services										
9.4	4000	Amortized SSP Development										
9.5	4000	MAPS Operations and Systems Support										
9.6	4000	MAPS Operations Deficit										
9.7	4000	SEMA4 Operations and Support										
9.8	4000	SEMA4 Operations Deficit										
9.9	1000	Accounting Division Gen'l Gov't										
10.2	1000	FINANCE-OTHER										
10.3	1000	Financial Reporting										
10.4	1000	Statewide Payroll Service										
10.5	1000	Single Audit										
10.6	1000	Other General Government										
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS										
11.3	100-0000	EMPLOYEE REL-PRSNL ADMN										
11.4	100-0000	SSP H/R PAYROLL (DOER)										
11.5	100-0000	EMPLOYEE REL-ALL OTHER										
12.2	G45	DEPARTMENT OF MEDIATION SERVICES										
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
12.4	100-3000	MEDIATION SVCS-OTHER										
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR										
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
14.2	G64	TREASURER'S OFFICE										
14.3	100-1001	TREASURER-TREASURY										
14.4	100-1001	TREASURER-OTHER										
15.2	G61	STATE AUDITOR - SINGLE AUDIT										

Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs
16.2 Bureau of Admin. Mgmt	16.3 Admin Mgmt Commissioner Office	16.4 Admin Mgmt Employee Assistance	16.5 Admin Mgmt Personnel Office	16.6 Admin Mgmt Fiscal Services	17.2 Bureau of Facilities Mgmt	17.3 Facilities Mgmt Resource Recovery	17.4 Facilities Management Leasing	18.2 Intertech Telecom- munications	19.2 Bureau of Operations Mgmt

Second Stepdown															
G02	DEPARTMENT OF ADMINISTRATION														
16.2		BUREAU OF ADMINISTRATIVE MANAGEMENT	(95,759)												
16.3	100-4100	Commissioner	27,359	(27,359)											
16.4	100-3110	Employee Assistance Program	17,946		(17,946)										
16.5	100-4140	Personnel Services	21,820			(21,820)									
16.6	100-3150	Fiscal Services	28,635				(28,635)								
16.7	100-	Admin Mgmt - Non allocable													
17.2		BUREAU OF FACILITIES MANAGEMENT		731	10	583	57	(26,925)							
17.3	100-4721	Plant Mgmt - Allocable						8,255	(8,255)						
17.4	100-4230	Real Estate Mgt - Leasing (10 Fund)						4,358		(4,358)					
18.2	100-4490	Telecommunications (Allocable 10 Fd)		740	10	590	1,678	14,312			(68,219)				
19.2		BUREAU OF OPERATIONS MANAGEMENT	2,657	37	2,119	456			13	23	216	(55,698)			
19.3	100-5211	Materials Management - Allocable 10 Fund										32,386			
19.4	100-4222	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct										5,991			
20.3	100-2500	Planning and Info Mgmt (old IPO)										17,322			
21.2	G10	DEPARTMENT OF FINANCE			91				66	39	452				
22.2	1000	FINANCE-BUDGET DIVISION													
22.3	2000	Analysis & Control													
22.4	2000	Budget Planning & Operations													
22.5	2000	Budget Division Gen'l Gov't													
23.2	1000	FINANCE-ACCOUNTING DIVISION													
23.3	1000	Accounting Services													
23.4	4000	Amortized SSP Development													
23.5	4000	MAPS Operations and Systems Support													
23.6	4000	MAPS Operations Deficit													
23.7	4000	SEMA4 Operations and Support													
23.8	4000	SEMA4 Operations Deficit													
23.9	1000	Accounting Division Gen'l Gov't													
24.2	1000	FINANCE-OTHER													
24.3	1000	Financial Reporting													
24.4	1000	Statewide Payroll Service													
24.5	1000	Single Audit													
24.6	1000	Other General Government													
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS			95				681	23	238				
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN													
25.4	100-0000	SSP H/R PAYROLL (DOER)													
25.5	100-0000	EMPLOYEE REL-ALL OTHER													
26.2	G45	DEPARTMENT OF MEDIATION SERVICES			10				4						
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES													
26.4	100-3000	MEDIATION SVCS-OTHER													
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR			32				10	8	51				
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS													
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS													
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T													
28.2	G64	TREASURER'S OFFICE							8	8	31				
28.3	100-1001	TREASURER-TREASURY													
28.4	100-1001	TREASURER-OTHER													
29.2	G61	STATE AUDITOR - SINGLE AUDIT													

Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1997 (Budget)			Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs
Sched. No.	Dept. Div.	Name	16.2 Bureau of Admin. Mgmt	16.3 Admin Mgmt Commissioner Office	16.4 Admin Mgmt Employee Assistance	16.5 Admin Mgmt Personnel Office	16.6 Admin Mgmt Fiscal Services	17.2 Bureau of Facilities Mgmt	17.3 Facilities Mgmt Resource Recovery	17.4 Facilities Management Leasing	18.2 Intertech Telecom- munications	19.2 Bureau of Operations Mgmt
		Consumer Agencies										
G02		Administration										
100-2100		Public Broadcasting					6					
100-2200		Materials Management Division	360	5	287	244			2	8	35	
100-2300		State Building Code	887	12	707	297			5		54	
100-2500		Public Info Policy Analysis - PIPA	131	2	104	28			1		6	
100-2500		Electronic Data Interchange (EDI)	32		26	20			1	8		
100-4302		Building Construction	931	13	743	239			5	8	29	
172-2100		Oil Overcharge (Stripper Wells)	26		21	15						
173-2400		911 Emergency	98	1	78				20		21	
200-2100		STAR (Tech Related Asst)	155	2	124	172			1	8	10	
200-2200		Volunteer Services	164	2	131	163			1	15	10	
200-2300		Capital Group Parking	659	9	526	3,911			8	8	59	
300-2100		Development Disabilities	164	2	131	199			2	8	17	
410-2200		Risk Management	127	2	101	300			7	8	4	
690-2100		Gov's Res Cncl (Ceremonial Hse Gift)				31				8		
690-2300		Building Fund Operations (69 Fund)				1,049						
82-2300		Plant Management (Consolidated)	7,668	106	6,116	2,495			58	54	154	
840-2200		Minnesota Bookstore	621	9	495	787			8	8		
870-2200		Records Activities	601	8	479	551			3		10	
890-2600		Management Analysis	880	12	702	235			4	8	30	
920-2200		Printing Services	1,629	22	1,299	3,981			14	31	28	
930-2200		Central Stores	475	7	378	5,252			19			
940-2200		Cooperative Purchasing	152	2	121	52			1		20	
970-2400		Computer Services/Telecomm (97 Fund)	7,283	100	5,809	6,232			120	31		
980-2200		Central Mail - Addressing/Inserting	188	3	150	183			1	8	2	
B04		Agriculture Department		205					77	116	703	
B11		Barber Examiners Board		1						8	1	
B13		Commerce Department		120					133	31	288	
B14		Animal Health Board		16					7		41	
B21		Economic Security		904					275	8	4,075	
B22		Trade & Economic Development Department (DTED)		103					49	509	875	
B23		MN Business Finance, Inc.		2					1		32	
B34		Housing Finance Agency		69					29	46	275	
B41		Workers' Compensation Court of Appeals		9					3	15	12	
B42		Labor & Industry Department		181					403	85	782	
B43		Iron Range Resources & Rehab. Board (IRRRB)		61					22	85	335	
B7A		Electricity Board		10					13		59	
B7E		Architecture, Engineering, Land Surveying & Landscap		3					2	8	5	
B7G		Boxing Board		1							1	
B7N		Horticulture Society - Grant Agency										
B7P		Accountancy Board		2					1	15	7	
B7S		Private Detective & Protective Agent Services Brd									3	
B80		Public Service Department		58					20	8	186	
B82		Public Utilities Commission		21					9	8	54	
B9A		World Trade Center Corp.		3					2		46	
B9D		Amateur Sports Commission		4					3		16	
B9U		MN Technology Institute							19		410	
B9V		Agriculture Utilization Research Institute - Grant Agency										
E25		Center for Arts Education		28					12		81	
E26		MN State Colleges & Universities		3,463					1,307	309	11,530	
E35		Education Aids										
E37		Children, Families & Learning Department		191					97	46	1,126	

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs 16.2 Bureau of Admin. Mgmt	Avg. FTE 16.3 Admin Mgmt Commissioner Office	Avg. FTE 16.4 Admin Mgmt Employee Assistance	Avg. FTE 16.5 Admin Mgmt Personnel Office	SWA Trans 16.6 Admin Mgmt Fiscal Services	Net Costs 17.2 Bureau of Facilities Mgmt	Obj 0-3 Costs 17.3 Facilities Mgmt Resource Recovery	No. of Leases 17.4 Facilities Management Leasing	Telephone Costs 18.2 Intertech Telecom- munications	Net Costs 19.2 Bureau of Operations Mgmt
E40		Historical Society										
E44		Faribault Academies			91				23		92	
E48		Labor Interpretive Center									2	
E50		MN State Arts Board			7				2	8	26	
E60		Higher Education Services Office			33				45	46	152	
E77		Zoological Garden			89				33	8	223	
E81		University of Minnesota - Grant Agency										
E91		Academy of Science										
E95		Humanities Commission - Grant Agency										
E97		Science Museum of Minnesota - Grant Agency										
E9W		Higher Ed Facilities Authority			1							
G03		Lottery			97				22	69		
G05		Racing Commission			2				2		18	
G06		Attorney General			196				65	108	564	
G09		Gambling Control Board			18				5		85	
G15		Intergovernmental Information Systems			1				1	8	2	
G17		Human Rights Department			29				9		121	
G19		Indian Affairs Council			3				1	8	19	
G30		Strategic & Long Range Planning Office			36				17	8	145	
G38		Investment Board			11				85	8	44	
G39		Governor's Office			23				9	23	147	
G53		Secretary of State			28				11	31	606	
G59		Government Innovation and Cooperation Board										
G61		State Auditor			55				16	46	89	
G62		MN State Retirement System (MSRS)			17				10		66	
G63		Public Employees Retirement Association (PERA)			32				14	8	133	
G66		Municipal Board			2				1		7	
G67		Revenue Department			562				209	139	3,183	
G69		Teachers Retirement Association (TRA)			23				10		97	
G90		Revenue Intergovernmental Payments										
G92		Ombudsperson for Families			1				1	8	6	
G93		Military Order of the Purple Heart - Grant Agency								8		
G96		Uniform Laws Commission - Grant Agency								8		
G98		Veterans of Foreign Wars - Grant Agency								8		
G99		Disabled American Veterans - Grant Agency								8		
G9J		Ethical Practices Board			4				2	15	9	
G9K		Administrative Hearings			37				15	23	231	
G9L		Black Minnesotans Council			2				1	8	7	
G9M		Spanish Speaking Affairs Council			2				1	8	12	
G9N		Asian Pacific Minnesotans Council			1				1		5	
G9Q		Finance - Debt Service										
G9R		Finance - Non-Operating							8		10	
G9X		Capitol Area Architectural & Planning Board			2				1	8	5	
G9Y		Disability Council			4				1		21	
H12		Health Department			496				196	123	1,736	
H55		Human Services			2,731				1,007	586	10,587	
H75		Veterans Affairs Department			14				9	8	61	
H76		Veterans Homes Board			279				84	8	482	
H7B		Medical Practices Board			14				5		42	
H7C		Nursing Board			13				4		27	
H7D		Pharmacy Board			4				2		14	
H7F		Dentistry Board			3				1		19	
H7H		Chiropractors Board			2				1		26	

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs 16.2 Bureau of Admin. Mgmt	Avg. FTE 16.3 Admin Mgmt Commissioner Office	Avg. FTE 16.4 Admin Mgmt Employee Assistance	Avg. FTE 16.5 Admin Mgmt Personnel Office	SWA Trans 16.6 Admin Mgmt Fiscal Services	Net Costs 17.2 Bureau of Facilities Mgmt	Obj 0-3 Costs 17.3 Facilities Mgmt Resource Recovery	No. of Leases 17.4 Facilities Management Leasing	Telephone Costs 18.2 Intertech Telecom- munications	Net Costs 19.2 Bureau of Operations Mgmt
H7J		Optometry Board			1						3	
H7K		Nursing Home Administrators Board			1						4	
H7L		Social Work Board			4				1		12	
H7M		Marriage & Family Therapy Board			1						2	
H7Q		Podiatric Medicine Board									1	
H7R		Veterinary Medicine Board			1						2	
H7U		Dietetics & Nutrition Practices Board									1	
H7V		Psychology Board			3				1		5	
H9G		Ombudsman - Mental Health and Mental Retardation			7				2	8	26	
J33		Trial Courts			342				161		704	
J52		Public Defense Board			157				49		533	
J58		Court of Appeals			39				15	23	85	
J65		Supreme Court			79				39	77	1,752	
J68		Tax Court of Appeals			3				1	8	7	
J70		Judicial Standards Board										
L28		Senate							41		645	
L31		House of Representatives							54		611	
P01		Military Affairs Department			137				54		1,393	
P07		Public Safety Department			814				294	332	4,349	
P08		Ombudsman - Corrections			4				1		8	
P78		Corrections Department			1,393				559	270	2,284	
P7T		Peace Officer Standards & Training Board (POST)							1	8	13	
P94		MN Safety Council - Grant Agency										
P9E		Sentencing Guidelines Commission			3				1		6	
R18		Environmental Assistance, Office of			29				11	15	97	
R29		Natural Resources Department			1,210				443	255	4,800	
R32		Pollution Control Agency			376				167	108	1,581	
R9C		Voyageurs National Park								8	9	
R9F		MN/Wisc. Boundary Area Commission - Grant Agency										
R9P		Water & Soil Resources Board			23				8	31	140	
T79		Transportation Department			2,286				869	162	7,551	
T9B		Metro Council Transit Commission - Grant Agency										
T9T		Transportation Regulation Board			3				2		9	
Z99		Other			5					93		
			1	0	(2)	0	(2)	0	(4)	9	(45)	1

A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans	PV Trans
19.3 Operations Materials <u>Management</u>	19.4 Operations Central <u>Mail</u>	20.3 Planning and Information <u>Mgmt</u>	21.2 Department of <u>Finance</u>	22.2 Finance Budget <u>Division</u>	22.3 Finance Analysis & <u>Control</u>	22.4 Budget Planning <u>&amp; Ops</u>	23.2 Finance Accounting <u>Dept</u>	23.3 Finance Accounting <u>Services</u>	23.4 Amortized SSP <u>Development</u>

		<b>First Stepdown</b>
1.2	-	Equipment Use Charge
	G02	DEPARTMENT OF ADMINISTRATION
2.2		BUREAU OF ADMINISTRATIVE MANAGEMENT
2.3	100-4100	Commissioner
2.4	100-3110	Employee Assistance Program
2.5	100-4140	Personnel Services
2.6	100-3150	Fiscal Services
2.7	100-	Admin Mgmt - Non allocable
3.2		BUREAU OF FACILITIES MANAGEMENT
3.3	100-4721	Facilities Mgmt - Allocable
3.4	100-4230	Real Estate Mgt - Leasing (10 Fund)
4.2	100-4490	Telecommunications (Allocable 10 Fd)
5.2		BUREAU OF OPERATIONS MANAGEMENT
5.3	100-5211	Materials Management - Allocable 10 Fund
5.4	100-4222	Central Mail - Allocable 10 Fd
6.3	100-2500	Planning and Info Mgmt (old IPO)
7.2	G10	DEPARTMENT OF FINANCE
8.2	1000	FINANCE-BUDGET DIVISION
8.3	2000	Analysis & Control
8.4	2000	Budget Planning & Operations
8.5	2000	Budget Division Gen'l Gov't
9.2	1000	FINANCE-ACCOUNTING DIVISION
9.3	1000	Accounting Services
9.4	4000	Amortized SSP Development
9.5	4000	MAPS Operations and Systems Support
9.6	4000	MAPS Operations Deficit
9.7	4000	SEMA4 Operations and Support
9.8	4000	SEMA4 Operations Deficit
9.9	1000	Accounting Division Gen'l Gov't
10.2	1000	FINANCE-OTHER
10.3	1000	Financial Reporting
10.4	1000	Statewide Payroll Service
10.5	1000	Single Audit
10.6	1000	Other General Government
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS
11.3	100-0000	EMPLOYEE REL-PRSNL ADMN
11.4	100-0000	SSP H/R PAYROLL (DOER)
11.5	100-0000	EMPLOYEE REL-ALL OTHER
12.2	G45	DEPARTMENT OF MEDIATION SERVICES
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES
12.4	100-3000	MEDIATION SVCS-OTHER
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T
14.2	G64	TREASURER'S OFFICE
14.3	100-1001	TREASURER-TREASURY
14.4	100-1001	TREASURER-OTHER
15.2	G61	STATE AUDITOR - SINGLE AUDIT



## Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 1997 (Budget)

Sched.	Dept.		A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans	PV Trans
No.	Div.	Name	19.3 Operations Materials Management	19.4 Operations Central Mail	20.3 Planning and Information Mgmt	21.2 Department of Finance	22.2 Finance Budget Division	22.3 Finance Analysis & Control	22.4 Budget Planning & Ops	23.2 Finance Accounting Dept	23.3 Finance Accounting Services	23.4 Amortized SSP Development
		<b>Second Stepdown</b>										
	G02	DEPARTMENT OF ADMINISTRATION										
16.2		BUREAU OF ADMINISTRATIVE MANAGEMENT										
16.3	100-4100	Commissioner										
16.4	100-3110	Employee Assistance Program										
16.5	100-4140	Personnel Services										
16.6	100-3150	Fiscal Services										
16.7	100-	Admin Mgmt - Non allocable										
17.2		BUREAU OF FACILITIES MANAGEMENT										
17.3	100-4721	Plant Mgmt - Allocable										
17.4	100-4230	Real Estate Mgt - Leasing (10 Fund)										
18.2	100-4490	Telecommunications (Allocable 10 Fd)										
19.2		BUREAU OF OPERATIONS MANAGEMENT										
19.3	100-5211	Materials Management - Allocable 10 Fund	(32,386)									
19.4	100-4222	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct		(5,991)								
20.3	100-2500	Planning and Info Mgmt (old IPO)			(17,322)							
21.2	G10	DEPARTMENT OF FINANCE	128	136	1,103	(292,929)						
22.2	1000	FINANCE-BUDGET DIVISION				25,557						
22.3	2000	Analysis & Control					(25,557)					
22.4	2000	Budget Planning & Operations					15,710	(15,710)				
22.5	2000	Budget Division Gen'l Gov't					6,932		(6,932)			
23.2	1000	FINANCE-ACCOUNTING DIVISION				245,858				(245,858)		
23.3	1000	Accounting Services								56,968	(56,968)	
23.4	4000	Amortized SSP Development										
23.5	4000	MAPS Operations and Systems Support								89,556		
23.6	4000	MAPS Operations Deficit										
23.7	4000	SEMA4 Operations and Support								97,168		
23.8	4000	SEMA4 Operations Deficit										
23.9	1000	Accounting Division Gen'l Gov't								2,166		
24.2	1000	FINANCE-OTHER				21,514						
24.3	1000	Financial Reporting										
24.4	1000	Statewide Payroll Service										
24.5	1000	Single Audit										
24.6	1000	Other General Government										
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	254	100	264			280	46		1,015	
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN										
25.4	100-0000	SSP H/R PAYROLL (DOER)										
25.5	100-0000	EMPLOYEE REL-ALL OTHER										
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	20	4	7			7	5		27	
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
26.4	100-3000	MEDIATION SVCS-OTHER										
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	38	6	17			11	5		39	
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
28.2	G64	TREASURER'S OFFICE	16	2	2			23	7		83	
28.3	100-1001	TREASURER-TREASURY										
28.4	100-1001	TREASURER-OTHER										
29.2	G61	STATE AUDITOR - SINGLE AUDIT		0								

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched.	Dept.		A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans	PV Trans
No.	Div.	Name	19.3 Operations Materials Management	19.4 Operations Central Mail	20.3 Planning and Information Mgmt	21.2 Department of Finance	22.2 Finance Budget Division	22.3 Finance Analysis & Control	22.4 Budget Planning & Ops	23.2 Finance Accounting Dept	23.3 Finance Accounting Services	23.4 Amortized SSP Development
		Consumer Agencies										
G02		Administration										
100-2100		Public Broadcasting							3			1
100-2200		Materials Management Division	6	1				7	5			27
100-2300		State Building Code	5	9				9	2			33
100-2500		Public Info Policy Analysis - PIPA	5	1				1	1			3
100-2500		Electronic Data Interchange (EDI)	2		23			1	1			2
100-4302		Building Construction	39	2				7	11			26
172-2100		Oil Overcharge (Stripper Wells)	2						2			2
173-2400		911 Emergency							1			
200-2100		STAR (Tech Related Asst)	18	3				5	5			19
200-2200		Volunteer Services	2	7	1			5	4			18
200-2300		Capital Group Parking	359	1	7			119	4			433
300-2100		Development Disabilities	23	9				6	17			22
410-2200		Risk Management	40		1			9	5			33
690-2100		Gov's Res Cncl (Ceremonial Hse Gift)						1	4			3
690-2300		Building Fund Operations (69 Fund)	609					32	3			116
82-2300		Plant Management (Consolidated)	103		7			76	15			276
840-2200		Minnesota Bookstore	11	50				24	3			87
870-2200		Records Activities	15	1				17	3			61
890-2600		Management Analysis	30	1				7	4			26
920-2200		Printing Services	51					122	1			441
930-2200		Central Stores	43	2	1			160	5			582
940-2200		Cooperative Purchasing	1	1				2	2			6
970-2400		Computer Services/Telecomm (97 Fund)	242	47	4			190	33			691
980-2200		Central Mail - Addressing/Inserting	2					6	1			20
B04		Agriculture Department	958	93	7			251	196			910
B11		Barber Examiners Board	2	2				3	1			13
B13		Commerce Department	68	98	157			145	21			526
B14		Animal Health Board	38	9	1			41	7			150
B21		Economic Security	1,195	8	643			1,334	82			4,838
B22		Trade & Economic Development Department (DTED)	562	211	35			137	148			498
B23		MN Business Finance, Inc.	4					5	1			16
B34		Housing Finance Agency	116	44	321			81	35			292
B41		Workers' Compensation Court of Appeals	5	1				2	1			8
B42		Labor & Industry Department	544	104	15			226	93			819
B43		Iron Range Resources & Rehab. Board (IRRRB)	223					80	46			291
B7A		Electricity Board	12	2	26			23	3			83
B7E		Architecture, Engineering, Land Surveying & Landscap	11	2	5			13	2			48
B7G		Boxing Board	2					1	1			5
B7N		Horticulture Society - Grant Agency							1			
B7P		Accountancy Board	9	17	8			9	1			33
B7S		Private Detective & Protective Agent Services Brd	2					1	1			5
B80		Public Service Department	80	3	8			43	37			158
B82		Public Utilities Commission	39	7	8			15	7			56
B9A		World Trade Center Corp.		5				10	7			38
B9D		Amateur Sports Commission	8					5	4			17
B9U		MN Technology Institute	20					53	23			191
B9V		Agriculture Utilization Research Institute - Grant Agency										
E25		Center for Arts Education	177	17	1			51	14			185
E26		MN State Colleges & Universities	4,738	129	119			1,524	349			5,527
E35		Education Aids										
E37		Children, Families & Learning Department	909	219	25			456	356			1,655

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	A44 Trans 19.3 Operations Materials Management	Postage Costs 19.4 Operations Central Mail	Computer Svcs 20.3 Planning and Information Mgmt	Net Costs 21.2 Department of Finance	Net Costs 22.2 Finance Budget Division	SWA Trans 22.3 Finance Analysis & Control	Number of AID's 22.4 Budget Planning & Ops	Net Costs 23.2 Finance Accounting Dept	SWA Trans 23.3 Finance Accounting Services	PV Trans 23.4 Amortized SSP Development
E40		Historical Society	1					4	10		13	
E44		Faribault Academies	38					29	47		106	
E48		Labor Interpretive Center	9					1	1		4	
E50		MN State Arts Board	241					14	21		50	
E60		Higher Education Services Office	177	42	6			69	37		251	
E77		Zoological Garden	51					126	110		457	
E81		University of Minnesota - Grant Agency						1	6		3	
E91		Academy of Science							1			
E95		Humanities Commission - Grant Agency							1			
E97		Science Museum of Minnesota - Grant Agency							1			
E9W		Higher Ed Facilities Authority							1			
G03		Lottery						7	1		25	
G05		Racing Commission	17		4			12	11		43	
G06		Attorney General	221	59	19			90	56		328	
G09		Gambling Control Board	14	4				13	3		48	
G15		Intergovernmental Information Systems	5	1				1	2		5	
G17		Human Rights Department	17	12				9	7		34	
G19		Indian Affairs Council	19					6	16		21	
G30		Strategic & Long Range Planning Office	68	20	1			28	31		102	
G38		Investment Board	10	2				7	11		26	
G39		Governor's Office	19	21				22	9		80	
G53		Secretary of State	73	55	60			28	12		101	
G59		Government Innovation and Cooperation Board										
G61		State Auditor	69	14	2			25	8		91	
G62		MN State Retirement System (MSRS)	2	51	67			19	7		70	
G63		Public Employees Retirement Association (PERA)	81	162				24	9		89	
G66		Municipal Board	1	1	11			3	2		12	
G67		Revenue Department	332	636	1,137			293	168		1,063	
G69		Teachers Retirement Association (TRA)	11	125	32			12	1		43	
G90		Revenue Intergovernmental Payments										
G92		Ombudsperson for Families	5					3	5		10	
G93		Military Order of the Purple Heart - Grant Agency							1			
G96		Uniform Laws Commission - Grant Agency							1			
G98		Veterans of Foreign Wars - Grant Agency							1			
G99		Disabled American Veterans - Grant Agency	1						1			
G9J		Ethical Practices Board	3	7	1			8	10		30	
G9K		Administrative Hearings	16		1			26	6		93	
G9L		Black Minnesotans Council	2	2				4	10		14	
G9M		Spanish Speaking Affairs Council	6	1				4	9		14	
G9N		Asian Pacific Minnesotans Council	5	2				4	7		15	
G9Q		Finance - Debt Service						14	74		52	
G9R		Finance - Non-Operating	102					95	30		345	
G9X		Capitol Area Architectural & Planning Board	27	1				3	6		13	
G9Y		Disability Council	5	4	1			5	5		18	
H12		Health Department	1,415	218	58			587	555		2,128	
H55		Human Services	2,827	1,228	10,814			1,226	821		4,444	
H75		Veterans Affairs Department	16	8				36	9		131	
H76		Veterans Homes Board	264		73			166	88		604	
H7B		Medical Practices Board	42	30				30	3		110	
H7C		Nursing Board	9	51	24			29	4		106	
H7D		Pharmacy Board	5	7	6			9	2		33	
H7F		Dentistry Board	25	17	2			11	2		39	
H7H		Chiropractors Board	6	3				9	2		33	

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	A44 Trans 19.3 Operations Materials Management	Postage Costs 19.4 Operations Central Mail	Computer Svcs 20.3 Planning and Information Mgmt	Net Costs 21.2 Department of Finance	Net Costs 22.2 Finance Budget Division	SWA Trans 22.3 Finance Analysis & Control	Number of AID's 22.4 Budget Planning & Ops	Net Costs 23.2 Finance Accounting Dept	SWA Trans 23.3 Finance Accounting Services	PV Trans 23.4 Amortized SSP Development
H7J		Optometry Board	2	1	2			3	2		11	
H7K		Nursing Home Administrators Board	1	2			5	2			17	
H7L		Social Work Board	2	8	10		9	2			34	
H7M		Marriage & Family Therapy Board	1	1			3	2			10	
H7Q		Podiatric Medicine Board	2				2	2			6	
H7R		Veterinary Medicine Board	2	2			2	2			9	
H7U		Dietetics & Nutrition Practices Board	2				1	1			3	
H7V		Psychology Board	2	5			6	2			22	
H9G		Ombudsman - Mental Health and Mental Retardation	4	1	1		4	1			14	
J33		Trial Courts	188	1			136	39			492	
J52		Public Defense Board	2				59	14			215	
J58		Court of Appeals	8	11			4	2			16	
J65		Supreme Court	146	48	144		63	45			230	
J68		Tax Court of Appeals	12	2	1		2	1			8	
J70		Judicial Standards Board										
L28		Senate			6		7	3			25	
L31		House of Representatives			17		6	5			23	
P01		Military Affairs Department	115				109	44			394	
P07		Public Safety Department	1,741	1,142	1,322		2,825	328			10,244	
P08		Ombudsman - Corrections	2		3		3	1			10	
P78		Corrections Department	2,471	43	64		786	700			2,849	
P7T		Peace Officer Standards & Training Board (POST)	2	3			8	7			30	
P94		MN Safety Council - Grant Agency						1				
P9E		Sentencing Guidelines Commission	9	2			2	4			8	
R18		Environmental Assistance, Office of	106	38	7		28	39			102	
R29		Natural Resources Department	2,463	299	69		1,442	1,170			5,228	
R32		Pollution Control Agency	564	73	2		255	357			924	
R9C		Voyageurs National Park	2				2	1			7	
R9F		MN/Wisc. Boundary Area Commission - Grant Agency						1			1	
R9P		Water & Soil Resources Board	563	13	1		29	11			104	
T79		Transportation Department	5,932	155	530		1,149	263			4,167	
T9B		Metro Council Transit Commission - Grant Agency						2			1	
T9T		Transportation Regulation Board	1	4			1	2			5	
Z99		Other					2	7			7	
			2	1	(8)	0	0	(9)	8	0	(1)	0

Allocation of General Support Costs			PV Trans	PV Trans	Headcount	Headcount	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE
Multiple Rate Method												
State Fiscal Year 1997 (Budget)												
Sched.	Dept.		23.5	23.6	23.7	23.8	24.2	24.3	24.4	24.5	25.2	25.3
No.	Div.	Name	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Department of	DOER
			MAPS	MAPS	SEMA4	SEMA4	Other	Financial	Statewide	Single	Employee	Personnel
			Operations	Deficit	Operations	Deficit		Reporting	Payroll	Audit	Relations	Administration
		First Stepdown										
1.2		Equipment Use Charge										
	G02	DEPARTMENT OF ADMINISTRATION										
2.2		BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	100-4100	Commissioner										
2.4	100-3110	Employee Assistance Program										
2.5	100-4140	Personnel Services										
2.6	100-3150	Fiscal Services										
2.7	100-	Admin Mgmt - Non allocable										
3.2		BUREAU OF FACILITIES MANAGEMENT										
3.3	100-4721	Facilities Mgmt - Allocable										
3.4	100-4230	Real Estate Mgt - Leasing (10 Fund)										
4.2	100-4490	Telecommunications (Allocable 10 Fd)										
5.2		BUREAU OF OPERATIONS MANAGEMENT										
5.3	100-5211	Materials Management - Allocable 10 Fund										
5.4	100-4222	Central Mail - Allocable 10 Fd										
6.3	100-2500	Planning and Info Mgmt (old IPO)										
7.2	G10	DEPARTMENT OF FINANCE										
8.2	1000	FINANCE-BUDGET DIVISION										
8.3	2000	Analysis & Control										
8.4	2000	Budget Planning & Operations										
8.5	2000	Budget Division Gen'l Gov't										
9.2	1000	FINANCE-ACCOUNTING DIVISION										
9.3	1000	Accounting Services										
9.4	4000	Amortized SSP Development										
9.5	4000	MAPS Operations and Systems Support										
9.6	4000	MAPS Operations Deficit										
9.7	4000	SEMA4 Operations and Support										
9.8	4000	SEMA4 Operations Deficit										
9.9	1000	Accounting Division Gen'l Gov't										
10.2	1000	FINANCE-OTHER										
10.3	1000	Financial Reporting										
10.4	1000	Statewide Payroll Service										
10.5	1000	Single Audit										
10.6	1000	Other General Government										
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS										
11.3	100-0000	EMPLOYEE REL-PRSNL ADMN										
11.4	100-0000	SSP H/R PAYROLL (DOER)										
11.5	100-0000	EMPLOYEE REL-ALL OTHER										
12.2	G45	DEPARTMENT OF MEDIATION SERVICES										
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
12.4	100-3000	MEDIATION SVCS-OTHER										
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR										
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
14.2	G64	TREASURER'S OFFICE										
14.3	100-1001	TREASURER-TREASURY										
14.4	100-1001	TREASURER-OTHER										
15.2	G61	STATE AUDITOR - SINGLE AUDIT										

Allocation of General Support Costs			PV Trans	PV Trans	Headcount	Headcount	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE
Multiple Rate Method												
State Fiscal Year 1997 (Budget)												
Sched.	Dept		23.5	23.6	23.7	23.8	24.2	24.3	24.4	24.5	25.2	25.3
No.	Div.	Name	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Finance	Department of	DOER
			MAPS	MAPS	SEMA4	SEMA4	Other	Financial	Statewide	Single	Employee	Personnel
			Operations	Deficit	Operations	Deficit		Reporting	Payroll	Audit	Relations	Administration
Second Stepdown												
	G02	DEPARTMENT OF ADMINISTRATION										
16.2		BUREAU OF ADMINISTRATIVE MANAGEMENT										
16.3	100-4100	Commissioner										
16.4	100-3110	Employee Assistance Program										
16.5	100-4140	Personnel Services										
16.6	100-3150	Fiscal Services										
16.7	100-	Admin Mgmt - Non allocable										
17.2		BUREAU OF FACILITIES MANAGEMENT										
17.3	100-4721	Plant Mgmt - Allocable										
17.4	100-4230	Real Estate Mgt - Leasing (10 Fund)										
18.2	100-4490	Telecommunications (Allocable 10 Fd)										
19.2		BUREAU OF OPERATIONS MANAGEMENT										
19.3	100-5211	Materials Management - Allocable 10 Fund										
19.4	100-4222	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct										
20.3	100-2500	Planning and Info Mgmt (old IPO)										
21.2	G10	DEPARTMENT OF FINANCE										
22.2	1000	FINANCE-BUDGET DIVISION										
22.3	2000	Analysis & Control										
22.4	2000	Budget Planning & Operations										
22.5	2000	Budget Division Gen'l Gov't										
23.2	1000	FINANCE-ACCOUNTING DIVISION										
23.3	1000	Accounting Services										
23.4	4000	Amortized SSP Development										
23.5	4000	MAPS Operations and Systems Support	(89,556)									
23.6	4000	MAPS Operations Deficit										
23.7	4000	SEMA4 Operations and Support			(97,168)							
23.8	4000	SEMA4 Operations Deficit										
23.9	1000	Accounting Division Gen'l Gov't										
24.2	1000	FINANCE-OTHER					(21,514)					
24.3	1000	Financial Reporting					5,563	(5,563)				
24.4	1000	Statewide Payroll Service					9,350		(9,350)			
24.5	1000	Single Audit					188			(188)		
24.6	1000	Other General Government					6,413					
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	378		636			99	41		(111,901)	
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN									99,360	(99,360)
25.4	100-0000	SSP H/R PAYROLL (DOER)									1,094	
25.5	100-0000	EMPLOYEE REL-ALL OTHER									11,447	
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	35		47			3	4			58
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
26.4	100-3000	MEDIATION SVCS-OTHER										
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	57		158			4	15			179
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
28.2	G64	TREASURER'S OFFICE	29		27			8	2			33
28.3	100-1001	TREASURER-TREASURY										
28.4	100-1001	TREASURER-OTHER										
29.2	G61	STATE AUDITOR - SINGLE AUDIT										

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	PV Trans 23.5 Finance MAPS Operations	PV Trans 23.6 Finance MAPS Deficit	Headcount 23.7 Finance SEMA4 Operations	Headcount 23.8 Finance SEMA4 Deficit	Net Costs 24.2 Finance Other	SWA Trans 24.3 Finance Financial Reporting	Payroll Trans 24.4 Finance Statewide Payroll	Fed \$ Rec'd 24.5 Finance Single Audit	Net Costs 25.2 Department of Employee Relations	Avg. FTE 25.3 DOER Personnel Administration
H7J		Optometry Board						1				4
H7K		Nursing Home Administrators Board	16		37			2				5
H7L		Social Work Board	29					3	2			22
H7M		Marriage & Family Therapy Board	15					1				4
H7Q		Podiatric Medicine Board	7					1				
H7R		Veterinary Medicine Board	15					1				3
H7U		Dietetics & Nutrition Practices Board										
H7V		Psychology Board	29					2	1			14
H9G		Ombudsman - Mental Health and Mental Retardation	26					1	3			41
J33		Trial Courts	718		1,670			48	104			1,919
J52		Public Defense Board	441		942			21	40			883
J58		Court of Appeals	27		172			2	14			216
J65		Supreme Court	383		499			22	41			443
J68		Tax Court of Appeals	16		14			1	1			16
J70		Judicial Standards Board	10		4							
L28		Senate						2				
L31		House of Representatives						2				
P01		Military Affairs Department	1,370		642			38	81	1		768
P07		Public Safety Department	4,709		3,652			1,000	423	1		4,569
P08		Ombudsman - Corrections	12		8			1	2			24
P78		Corrections Department	5,579		7,078			278	686			7,817
P7T		Peace Officer Standards & Training Board (POST)	33		18			3	2			
P94		MN Safety Council - Grant Agency										
P9E		Sentencing Guidelines Commission	14		14			1	2			18
R18		Environmental Assistance, Office of	144		148			10	14			161
R29		Natural Resources Department	8,217		4,801			510	1,227	1		6,787
R32		Pollution Control Agency	1,193		1,647			90	224	1		2,109
R9C		Voyageurs National Park	6		2			1				2
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	1									
R9P		Water & Soil Resources Board	119		119			10	10			128
T79		Transportation Department	15,084		10,192			407	1,212	18		12,823
T9B		Metro Council Transit Commission - Grant Agency										
T9T		Transportation Regulation Board	5		14			1	2			19
Z99		Other						1				28
			1	0	(3)	0	0	0	0	(3)	0	1

Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd	
26.2	26.3	27.2	27.3	27.5	28.2	28.3	29.2	
Department of Mediation Services	Mediation State Agencies	Office of the Legislative Auditor	OLA Financial Audits	OLA Single Audit	State Treasurer's Office	Treasurer Treasury Allocable	State Auditor Single Audits	Totals

First Stepdown		
1.2	Equipment Use Charge	
G02	DEPARTMENT OF ADMINISTRATION	
2.2	BUREAU OF ADMINISTRATIVE MANAGEMENT	
2.3	100-4100 Commissioner	
2.4	100-3110 Employee Assistance Program	
2.5	100-4140 Personnel Services	
2.6	100-3150 Fiscal Services	
2.7	100- Admin Mgmt - Non allocable	
3.2	BUREAU OF FACILITIES MANAGEMENT	
3.3	100-4721 Facilities Mgmt - Allocable	
3.4	100-4230 Real Estate Mgt - Leasing (10 Fund)	
4.2	100-4490 Telecommunications (Allocable 10 Fd)	
5.2	BUREAU OF OPERATIONS MANAGEMENT	
5.3	100-5211 Materials Management - Allocable 10 Fund	
5.4	100-4222 Central Mail - Allocable 10 Fd	
6.3	100-2500 Planning and Info Mgmt (old IPO)	
7.2	G10 DEPARTMENT OF FINANCE	
8.2	1000 FINANCE-BUDGET DIVISION	
8.3	2000 Analysis & Control	
8.4	2000 Budget Planning & Operations	
8.5	2000 Budget Division Gen'l Gov't	16,576
9.2	1000 FINANCE-ACCOUNTING DIVISION	
9.3	1000 Accounting Services	
9.4	4000 Amortized SSP Development	
9.5	4000 MAPS Operations and Systems Support	
9.6	4000 MAPS Operations Deficit	
9.7	4000 SEMA4 Operations and Support	
9.8	4000 SEMA4 Operations Deficit	
9.9	1000 Accounting Division Gen'l Gov't	12,318
10.2	1000 FINANCE-OTHER	
10.3	1000 Financial Reporting	
10.4	1000 Statewide Payroll Service	
10.5	1000 Single Audit	
10.6	1000 Other General Government	36,467
11.2	G24 DEPARTMENT OF EMPLOYEE RELATIONS	
11.3	100-0000 EMPLOYEE REL-PRSNL ADMN	
11.4	100-0000 SSP H/R PAYROLL (DOER)	8,733
11.5	100-0000 EMPLOYEE REL-ALL OTHER	91,383
12.2	G45 DEPARTMENT OF MEDIATION SERVICES	
12.3	100-3000 MEDIATIONS SVCS-STATE AGENCIES	
12.4	100-3000 MEDIATION SVCS-OTHER	53,167
13.2	L49 OFFICE OF THE LEGISLATIVE AUDITOR	
13.3	100-0000 LEGIS AUDITS-FINANCIAL AUDITS	
13.5	100-0000 LEGIS AUDITS-SINGLE AUDITS	
13.6	100-0000 LEGIS AUDITS-GENERAL GOV'T	89,736
14.2	G64 TREASURER'S OFFICE	
14.3	100-1001 TREASURER-TREASURY	
14.4	100-1001 TREASURER-OTHER	64,845
15.2	G61 STATE AUDITOR - SINGLE AUDIT	



Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs 26.2 Department of Mediation Services	Avg. FTE 26.3 Mediation State Agencies	Net Costs 27.2 Office of the Legislative Auditor	Avg. OLA Hrs 27.3 OLA Financial Audits	Single Audit Hrs 27.5 OLA Single Audit	Net Costs 28.2 State Treasurer's Office	SWA Trans & Sub- 28.3 Treasurer Treasury Allocable	Fed \$ Rec'd 29.2 State Auditor Single Audts	Totals
<b>Second Stepdown</b>											
	G02	DEPARTMENT OF ADMINISTRATION									113,454
16.2		BUREAU OF ADMINISTRATIVE MANAGEMENT									
16.3	100-4100	Commissioner									
16.4	100-3110	Employee Assistance Program									
16.5	100-4140	Personnel Services									
16.6	100-3150	Fiscal Services									
16.7	100-	Admin Mgmt - Non allocable									
17.2		BUREAU OF FACILITIES MANAGEMENT									
17.3	100-4721	Plant Mgmt - Allocable									
17.4	100-4230	Real Estate Mgt - Leasing (10 Fund)									
18.2	100-4490	Telecommunications (Allocable 10 Fd)									
19.2		BUREAU OF OPERATIONS MANAGEMENT									
19.3	100-5211	Materials Management - Allocable 10 Fund									
19.4	100-4222	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct									
20.3	100-2500	Planning and Info Mgmt (old IPO)									
21.2	G10	DEPARTMENT OF FINANCE									
22.2	1000	FINANCE-BUDGET DIVISION									
22.3	2000	Analysis & Control									
22.4	2000	Budget Planning & Operations									
22.5	2000	Budget Division Gen'l Gov't									2,915
23.2	1000	FINANCE-ACCOUNTING DIVISION									
23.3	1000	Accounting Services									
23.4	4000	Amortized SSP Development									
23.5	4000	MAPS Operations and Systems Support									
23.6	4000	MAPS Operations Deficit									
23.7	4000	SEMA4 Operations and Support									
23.8	4000	SEMA4 Operations Deficit									
23.9	1000	Accounting Division Gen'l Gov't									2,166
24.2	1000	FINANCE-OTHER									
24.3	1000	Financial Reporting									
24.4	1000	Statewide Payroll Service									
24.5	1000	Single Audit									
24.6	1000	Other General Government									6,413
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS									
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN									
25.4	100-0000	SSP H/R PAYROLL (DOER)									1,094
25.5	100-0000	EMPLOYEE REL-ALL OTHER									11,447
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	(4,733)								
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	58	(58)							
26.4	100-3000	MEDIATION SVCS-OTHER	4,675								4,675
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR			(92,028)						
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS			65,362	(65,362)					
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS			16,648		(16,648)				
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T			10,018						10,018
28.2	G64	TREASURER'S OFFICE				641		(1,054)			
28.3	100-1001	TREASURER-TREASURY						63	(63)		
28.4	100-1001	TREASURER-OTHER						991			991
29.2	G61	STATE AUDITOR - SINGLE AUDIT				0					

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs 26.2 Department of Mediation Services	Avg. FTE 26.3 Mediation State Agencies	Net Costs 27.2 Office of the Legislative Auditor	Avg. OLA Hrs 27.3 OLA Financial Audits	Single Audit Hrs 27.5 OLA Single Audit	Net Costs 28.2 State Treasurer's Office	SWA Trans & Sub- 28.3 Treasurer Treasury Allocable	Fed \$ Rec'd 29.2 State Auditor Single Audts	Totals
		Consumer Agencies									
	G02	Administration									588
	100-2100	Public Broadcasting									31,637
	100-2200	Materials Management Division									59,583
	100-2300	State Building Code									8,403
	100-2500	Public Info Policy Analysis - PIPA									5,251
	100-2500	Electronic Data Interchange (EDI)									62,232
	100-4302	Building Construction									2,382
	172-2100	Oil Overcharge (Stripper Wells)									5,692
	173-2400	911 Emergency									18,794
	200-2100	STAR (Tech Related Asst)									18,386
	200-2200	Volunteer Services									254,107
	200-2300	Capital Group Parking									22,797
	300-2100	Development Disabilities									25,435
	410-2200	Risk Management									2,499
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)									100,454
	690-2300	Building Fund Operations (69 Fund)									511,473
	82-2300	Plant Management (Consolidated)									74,653
	840-2200	Minnesota Bookstore									58,058
	870-2200	Records Activities									58,189
	890-2600	Management Analysis									281,279
	920-2200	Printing Services									283,977
	930-2200	Central Stores									10,523
	940-2200	Cooperative Purchasing									689,433
	970-2400	Computer Services/Telecomm (97 Fund)									19,125
	980-2200	Central Mail - Addressing/Inserting									540,894
	B04	Agriculture Department		1		676			1		5,389
	B11	Barber Examiners Board				56					244,090
	B13	Commerce Department				331					81,330
	B14	Animal Health Board				144					2,795,650
	B21	Economic Security		3		2,913	1,716		3		394,835
	B22	Trade & Economic Development Department (DTED)				695	514				6,829
	B23	MN Business Finance, Inc.									197,023
	B34	Housing Finance Agency				707					16,558
	B41	Workers' Compensation Court of Appeals				93					501,915
	B42	Labor & Industry Department		1		1,402	15		1		188,943
	B43	Iron Range Resources & Rehab. Board (IRRRB)				507					38,263
	B7A	Electricity Board				160					14,782
	B7E	Architecture, Engineering, Land Surveying & Landscap				62					4,469
	B7G	Boxing Board				65					61
	B7N	Horticulture Society - Grant Agency									16,979
	B7P	Accountancy Board				161					2,056
	B7S	Private Detective & Protective Agent Services Brd									125,269
	B80	Public Service Department				280					48,185
	B82	Public Utilities Commission				217					27,035
	B9A	World Trade Center Corp.				464					15,121
	B9D	Amateur Sports Commission				198					70,245
	B9U	MN Technology Institute				198					799
	B9V	Agriculture Utilization Research Institute - Grant Agency									97,424
	E25	Center for Arts Education				354					8,223,808
	E26	MN State Colleges & Universities		11		8,593	7,331		3		31,346
	E35	Education Aids									790,787
	E37	Children, Families & Learning Department		1		2,361	1,179		1		

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs 26.2 Department of Mediation Services	Avg. FTE 26.3 Mediation State Agencies	Net Costs 27.2 Office of the Legislative Auditor	Avg. OLA Hrs 27.3 OLA Financial Audits	Single Audit Hrs 27.5 OLA Single Audit	Net Costs 28.2 State Treasurer's Office	SWA Trans & Sub- 28.3 Treasurer Treasury Allocable	Fed \$ Rec'd 29.2 State Auditor Single Audts	Totals
E40		Historical Society				357					14,740
E44		Faribault Academies				194					140,033
E48		Labor Interpretive Center									2,614
E50		MN State Arts Board				211					48,524
E60		Higher Education Services Office				480					129,540
E77		Zoological Garden				211					225,436
E81		University of Minnesota - Grant Agency				2,066					70,059
E91		Academy of Science									69
E95		Humanities Commission - Grant Agency									161
E97		Science Museum of Minnesota - Grant Agency									129
E9W		Higher Ed Facilities Authority									730
G03		Lottery				776					124,436
G05		Racing Commission				158					17,172
G06		Attorney General		1		532					341,679
G09		Gambling Control Board				183					36,733
G15		Intergovernmental Information Systems									3,683
G17		Human Rights Department				356					47,954
G19		Indian Affairs Council				231					19,787
G30		Strategic & Long Range Planning Office				216					85,923
G38		Investment Board				3,776					143,582
G39		Governor's Office				464					81,983
G53		Secretary of State				589					98,868
G59		Government Innovation and Cooperation Board									537
G61		State Auditor				453					95,160
G62		MN State Retirement System (MSRS)				1,894			1		104,075
G63		Public Employees Retirement Association (PERA)				1,405			2		123,834
G66		Municipal Board				63					11,063
G67		Revenue Department		2		4,190			22		1,209,778
G69		Teachers Retirement Association (TRA)				1,147			1		91,545
G90		Revenue Intergovernmental Payments									1,396
G92		Ombudsperson for Families									4,544
G93		Military Order of the Purple Heart - Grant Agency									623
G96		Uniform Laws Commission - Grant Agency									102
G98		Veterans of Foreign Wars - Grant Agency				166					6,125
G99		Disabled American Veterans - Grant Agency									685
G9J		Ethical Practices Board				176					15,058
G9K		Administrative Hearings				116					69,575
G9L		Black Minnesotans Council				153					12,788
G9M		Spanish Speaking Affairs Council				250					14,892
G9N		Asian Pacific Minnesotans Council				154					11,559
G9Q		Finance - Debt Service									11,771
G9R		Finance - Non-Operating									40,214
G9X		Capitol Area Architectural & Planning Board				547					25,719
G9Y		Disability Council				64					14,902
H12		Health Department		2		524	465		1		1,381,224
H55		Human Services		9		4,968	3,515		5		5,840,331
H75		Veterans Affairs Department				120					62,211
H76		Veterans Homes Board		1		1,023					560,409
H7B		Medical Practices Board				192					41,199
H7C		Nursing Board				96					32,920
H7D		Pharmacy Board				68					14,996
H7F		Dentistry Board				110					16,236
H7H		Chiropractors Board				91					12,859

## Allocation of General Support Costs

Multiple Rate Method

State Fiscal Year 1997 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs 26.2 Department of Mediation Services	Avg. FTE 26.3 Mediation State Agencies	Net Costs 27.2 Office of the Legislative Auditor	Avg. OLA Hrs 27.3 OLA Financial Audits	Single Audit Hrs 27.5 OLA Single Audit	Net Costs 28.2 State Treasurer's Office	SWA Trans & Sub- 28.3 Treasurer Treasury Allocable	Fed \$ Rec'd 29.2 State Auditor Single Audits	Totals
H7J		Optometry Board				103					5,232
H7K		Nursing Home Administrators Board				60					9,973
H7L		Social Work Board									10,355
H7M		Marriage & Family Therapy Board									3,445
H7Q		Podiatric Medicine Board				34					2,890
H7R		Veterinary Medicine Board				62					5,435
H7U		Dietetics & Nutrition Practices Board									426
H7V		Psychology Board				50					9,190
H9G		Ombudsman - Mental Health and Mental Retardation				70					11,834
J33		Trial Courts		1							487,728
J52		Public Defense Board		1		500					264,348
J58		Court of Appeals									44,911
J65		Supreme Court				1,046					251,138
J68		Tax Court of Appeals				60					9,404
J70		Judicial Standards Board									1,617
L28		Senate									12,503
L31		House of Representatives									13,475
P01		Military Affairs Department				482	488				408,972
P07		Public Safety Department		3		1,688	314		7		2,736,637
P08		Ombudsman - Corrections				51					7,577
P78		Corrections Department		5		2,341			2		2,749,484
P7T		Peace Officer Standards & Training Board (POST)				251					19,064
P94		MN Safety Council - Grant Agency									63
P9E		Sentencing Guidelines Commission				2					6,836
R18		Environmental Assistance, Office of									74,319
R29		Natural Resources Department		4		2,592			4		3,175,918
R32		Pollution Control Agency		1		510			1		720,631
R9C		Voyageurs National Park				23					3,294
R9F		MN/Wisc. Boundary Area Commission - Grant Agency									293
R9P		Water & Soil Resources Board				349					109,941
T79		Transportation Department		7		3,608	716		3		5,254,516
T9B		Metro Council Transit Commission - Grant Agency									283
T9T		Transportation Regulation Board				84					7,784
Z99		Other				1,348	393			84	70,318
			0	(4)	0	0	(2)	0	(5)	84	45,563,432



Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Statewide Cost Allocation Plan Budget 1997 and Actual 1995 Allocation Statistics			Net Costs	Avg FTE	Avg. FTE	Avg. FTE	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs	
Sched.	Dept		1.2 Equipment Use	2.2 Bureau of Admin.	2.3 Admin Mgmt Commissioner	2.4 Admin Mgmt Employee	2.5 Admin Mgmt Personnel	2.6 Admin Mgmt Fiscal	3.2 Bureau of Facilities	3.3 Facilities Mgmt Resource	3.4 Facilities Management	4.2 Intertech Telecom-
No.	Div.	Name	Charge	Mgmt	Office	Assistance	Office	Services	Mgmt	Recovery	Leasing	munications
1.2		First Stepdown										
	G02	Equipment Use Charge										
		DEPARTMENT OF ADMINISTRATION										
2.2		BUREAU OF ADMINISTRATIVE MANAGEMENT	324,978									
2.3	100-4100	Commissioner		675,802								
2.4	100-3110	Employee Assistance Program		443,298								
2.5	100-4140	Personnel Services		538,983								
2.6	100-3150	Fiscal Services		707,324								
2.7	100-	Admin Mgmt - Non allocable										
3.2		BUREAU OF FACILITIES MANAGEMENT	74,022		22	22	22	380				
3.3	100-4721	Facilities Mgmt - Allocable							669,904			
3.4	100-4230	Real Estate Mgt - Leasing (10 Fund)							353,609			
4.2	100-4490	Telecommunications (Allocable 10 Fd)	141,816		23	23	23	11,093	1,161,429	1,161,429		
5.2		BUREAU OF OPERATIONS MANAGEMENT	556,855		81	81	81	3,018		4,958,060	3	73,458
5.3	100-5211	Materials Management - Allocable 10 Fund										
5.4	100-4222	Central Mail - Allocable 10 Fd										
6.3	100-2500	Planning and Info Mgmt (old IPO)										
7.2	G10	DEPARTMENT OF FINANCE	1,827,693			201				25,959,009	5	153,715
8.2	1000	FINANCE-BUDGET DIVISION										
8.3	2000	Analysis & Control										
8.4	2000	Budget Planning & Operations										
8.5	2000	Budget Division Gen'l Gov't										
9.2	1000	FINANCE-ACCOUNTING DIVISION										
9.3	1000	Accounting Services										
9.4	4000	Amortized SSP Development										
9.5	4000	MAPS Operations and Systems Support										
9.6	4000	MAPS Operations Deficit										
9.7	4000	SEMA4 Operations and Support										
9.8	4000	SEMA4 Operations Deficit										
9.9	1000	Accounting Division Gen'l Gov't										
10.2	1000	FINANCE-OTHER										
10.3	1000	Financial Reporting										
10.4	1000	Statewide Payroll Service										
10.5	1000	Single Audit										
10.6	1000	Other General Government										
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	2,990,414			209				266,368,220	3	81,171
11.3	100-0000	EMPLOYEE REL-PRSNL ADMN										
11.4	100-0000	SSP H/R PAYROLL (DOER)										
11.5	100-0000	EMPLOYEE REL-ALL OTHER										
12.2	G45	DEPARTMENT OF MEDIATION SERVICES	233,937			23				1,645,065		14,721
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
12.4	100-3000	MEDIATION SVCS-OTHER										
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	820,770			71				4,066,768	1	17,407
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
14.2	G64	TREASURER'S OFFICE	440,773			13				2,944,696	1	10,413
14.3	100-1001	TREASURER-TREASURY										
14.4	100-1001	TREASURER-OTHER										
15.2	G61	STATE AUDITOR - SINGLE AUDIT								61,599		
		Second Stepdown										

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Statewide Cost Allocation Plan			Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs	
Budget 1997 and Actual 1995												
Allocation Statistics												
Sched.	Dept.		1.2	2.2	2.3	2.4	2.5	2.6	3.2	3.3	3.4	4.2
No.	Div.	Name	Equipment Use Charge	Bureau of Admin. Mgmt.	Admin Mgmt Commissioner Office	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Bureau of Facilities Mgmt	Facilities Mgmt Resource Recovery	Facilities Management Leasing	Intertech Telecommunications
16.2	G02	DEPARTMENT OF ADMINISTRATION										
16.3	100-4100	BUREAU OF ADMINISTRATIVE MANAGEMENT			37	37	37	4,303		2,191,818	4	12,234
16.4	100-3110	Commissioner										
16.5	100-4140	Employee Assistance Program										
16.6	100-4140	Personnel Services										
16.6	100-3150	Fiscal Services										
16.7	100-	Admin Mgmt - Non allocable										
17.2		BUREAU OF FACILITIES MANAGEMENT								1,247,324	26	3,681
17.3	100-4721	Plant Mgmt - Allocable										
17.4	100-4230	Real Estate Mgt - Leasing (10 Fund)										
18.2	100-4490	Telecommunications (Allocable 10 Fd)										34,488
19.2		BUREAU OF OPERATIONS MANAGEMENT										
19.3	100-5211	Materials Management - Allocable 10 Fund										
19.4	100-4222	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct										
20.3	100-2500	Planning and Info Mgmt (old IPO)										
21.2	G10	DEPARTMENT OF FINANCE										
22.2	1000	FINANCE-BUDGET DIVISION										
22.3	2000	Analysis & Control										
22.4	2000	Budget Planning & Operations										
22.5	2000	Budget Division Gen'l Gov't										
23.2	1000	FINANCE-ACCOUNTING DIVISION										
23.3	1000	Accounting Services										
23.4	4000	Amortized SSP Development										
23.5	4000	MAPS Operations and Systems Support										
23.6	4000	MAPS Operations Deficit										
23.7	4000	SEMA4 Operations and Support										
23.8	4000	SEMA4 Operations Deficit										
23.9	1000	Accounting Division Gen'l Gov't										
24.2	1000	FINANCE-OTHER										
24.3	1000	Financial Reporting										
24.4	1000	Statewide Payroll Service										
24.5	1000	Single Audit										
24.6	1000	Other General Government										
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS										
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN										
25.4	100-0000	SSP H/R PAYROLL (DOER)										
25.5	100-0000	EMPLOYEE REL-ALL OTHER										
26.2	G45	DEPARTMENT OF MEDIATION SERVICES										
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
26.4	100-3000	MEDIATION SVCS-OTHER										
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR										
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
28.2	G64	TREASURER'S OFFICE										
28.3	100-1001	TREASURER-TREASURY										
28.4	100-1001	TREASURER-OTHER										
29.2	G61	STATE AUDITOR - SINGLE AUDIT										
		Consumer Agencies										
	G02	Administration										
	100-2100	Public Broadcasting						39		0		0

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched. No.	Dept Div.	Name	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Employee Assistance	2.5 Admin Mgmt Personnel Office	2.6 Admin Mgmt Fiscal Services	3.2 Bureau of Facilities Mgmt	3.3 Facilities Mgmt Resource Recovery	3.4 Facilities Management Leasing	4.2 Intertech Telecom- munications
	100-2200	Materials Management Division			11	11	11	1,611		668,460	1	12,043
	100-2300	State Building Code			27	27	27	1,965		1,980,884		18,543
	100-2500	Public Info Policy Analysis - PIPA			4	4	4	187		311,893		2,037
	100-2500	Electronic Data Interchange (EDI)			1	1	1	134		525,329	1	0
	100-4302	Building Construction			28	28	28	1,580		2,086,263	1	9,989
	172-2100	Oil Overcharge (Stripper Wells)			1	1	1	102		45,062		118
	173-2400	911 Emergency			3	3	3	0		7,982,565		7,036
	200-2100	STAR (Tech Related Asst)			5	5	5	1,136		553,869	1	3,497
	200-2200	Volunteer Services			5	5	5	1,077		371,884	2	3,369
	200-2300	Capital Group Parking			20	20	20	25,856		3,270,985	1	19,922
	300-2100	Development Disabilities			5	5	5	1,319		631,635	1	5,762
	410-2200	Risk Management			4	4	4	1,985		2,793,890	1	1,266
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)						206		9,091	1	0
	690-2300	Building Fund Operations (69 Fund)						6,933		0		0
	82-2300	Plant Management (Consolidated)			234	234	234	16,497		22,614,247	7	52,279
	840-2200	Minnesota Bookstore			19	19	19	5,205		2,932,957	1	0
	870-2200	Records Activities			18	18	18	3,644		1,067,673		3,319
	890-2600	Management Analysis			27	27	27	1,555		1,395,776	1	10,174
	920-2200	Printing Services			50	50	50	26,325		5,466,606	4	9,430
	930-2200	Central Stores			15	15	15	34,723		7,247,145		0
	940-2200	Cooperative Purchasing			5	5	5	345		275,783		6,948
	970-2400	Computer Services/Telecomm (97 Fund)			223	223	223	41,208		46,980,422	4	0
	980-2200	Central Mail - Addressing/Inserting			6	6	6	1,207		255,168	1	640
B04		Agriculture Department				453				30,139,852	15	239,234
B11		Barber Examiners Board				2				121,656	1	455
B13		Commerce Department				265				51,808,014	4	98,037
B14		Animal Health Board				35				2,555,253		13,839
B21		Economic Security				2,002				107,704,459	1	1,387,136
B22		Trade & Economic Development Department (DTED)				229				18,981,281	66	297,896
B23		MN Business Finance, Inc.				4				359,518		10,762
B34		Housing Finance Agency				153				11,172,582	6	93,519
B41		Workers' Compensation Court of Appeals				20				1,260,394	2	4,074
B42		Labor & Industry Department				402				157,439,938	11	266,210
B43		Iron Range Resources & Rehab. Board (IRRRB)				136				8,721,888	11	113,882
B7A		Electricity Board				22				5,191,785		19,946
B7E		Architecture, Engineering, Land Surveying & Landscap itecture				6				586,566	1	1,694
B7G		Boxing Board				2				64,313		491
B7N		Horticulture Society - Grant Agency								0		0
B7P		Accountancy Board				6				480,054	2	2,522
B7S		Private Detective & Protective Agent Services Brd								69,314		921
B80		Public Service Department				129				7,725,797	1	63,169
B82		Public Utilities Commission				48				3,503,212	1	18,236
B9A		World Trade Center Corp.				6				719,578		15,600
B9D		Amateur Sports Commission				9				1,217,894		5,509
B9U		MN Technology Institute								7,531,469		139,562
B9V		Agriculture Utilization Research Institute - Grant Agency				0				0	0	0
E25		Center for Arts Education				62				4,507,713		27,589
E26		MN State Colleges & Universities				7,670				510,885,407	40	3,924,761
E35		Education Aids				0				0	0	0
E37		Children, Families & Learning Department				423				37,814,848	6	383,255
E40		Historical Society								0		0
E44		Faribault Academies				201				9,169,466		31,264
E48		Labor Interpretive Center				1				95,057		761



Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched. No.	Dept. Div.	Name	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Employee Assistance	2.5 Admin Mgmt Personnel Office	2.6 Admin Mgmt Fiscal Services	3.2 Bureau of Facilities Mgmt	3.3 Facilities Mgmt Resource Recovery	3.4 Facilities Management Leasing	4.2 Intertech Telecom- munications
E50		MN State Arts Board				16				927,165	1	8,983
E60		Higher Education Services Office				74				17,617,032	6	51,732
E77		Zoological Garden				198				12,816,426	1	75,911
E81		University of Minnesota - Grant Agency								0		0
E91		Academy of Science								85		0
E95		Humanities Commission - Grant Agency								0		0
E97		Science Museum of Minnesota - Grant Agency								0		0
E9W		Higher Ed Facilities Authority				3				176,920		0
G03		Lottery				214				8,549,248	9	0
G05		Racing Commission				5				704,594		6,200
G06		Attorney General				434				25,382,456	14	192,074
G09		Gambling Control Board				39				1,977,134		29,075
G15		Intergovernmental Information Systems								507,476	1	640
G17		Human Rights Department				65				3,366,777		41,273
G19		Indian Affairs Council				6				488,296	1	6,629
G30		Strategic & Long Range Planning Office				79				6,541,794	1	49,322
G38		Investment Board				24				33,334,329	1	14,966
G39		Governor's Office				51				3,548,768	3	49,919
G53		Secretary of State				61				4,208,165	4	206,296
G59		Government Innovation and Cooperation Board				0				0	0	0
G61		State Auditor				122				6,302,507	6	30,425
G62		MN State Retirement System (MSRS)				38				3,789,889		22,535
G63		Public Employees Retirement Association (PERA)				70				5,343,323	1	45,199
G66		Municipal Board				4				307,951		2,516
G67		Revenue Department				1,244				81,817,706	18	1,083,577
G69		Teachers Retirement Association (TRA)				52				3,873,683		33,186
G90		Revenue Intergovernmental Payments				0				0	0	0
G92		Ombudsperson for Families				3				216,889	1	1,963
G93		Military Order of the Purple Heart - Grant Agency								0	1	0
G96		Uniform Laws Commission - Grant Agency								25,949		0
G98		Veterans of Foreign Wars - Grant Agency								0	1	0
G99		Disabled American Veterans - Grant Agency								0	1	0
G9J		Ethical Practices Board				8				759,486	2	2,968
G9K		Administrative Hearings				83				6,018,300	3	78,672
G9L		Black Minnesotans Council				4				262,817	1	2,509
G9M		Spanish Speaking Affairs Council				4				351,467	1	3,949
G9N		Asian Pacific Minnesotans Council				2				206,068		1,777
G9Q		Finance - Debt Service								0		0
G9R		Finance - Non-Operating								2,940,643		3,296
G9X		Capitol Area Architectural & Planning Board				5				302,160	1	1,664
G9Y		Disability Council				10				568,068		7,196
H12		Health Department				1,099				76,802,827	16	590,961
H55		Human Services				6,050				393,831,060	76	3,603,897
H75		Veterans Affairs Department				31				3,379,699	1	20,858
H76		Veterans Homes Board				618				33,009,742	1	164,015
H7B		Medical Practices Board				30				1,965,373		14,465
H7C		Nursing Board				29				1,536,758		9,320
H7D		Pharmacy Board				10				587,318		4,689
H7F		Dentistry Board				7				577,619		6,526
H7H		Chiropractors Board				5				370,672		8,968
H7J		Optometry Board				2				56,919		879
H7K		Nursing Home Administrators Board				2				159,114		1,360
H7L		Social Work Board				9				428,232		3,928

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Statewide Cost Allocation Plan Budget 1997 and Actual 1995 Allocation Statistics			Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs	
Sched. No.	Dept Div.	Name	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Employee Assistance	2.5 Admin Mgmt Personnel Office	2.6 Admin Mgmt Fiscal Services	3.2 Bureau of Facilities Mgmt	3.3 Facilities Mgmt Resource Recovery	3.4 Facilities Management Leasing	4.2 Intertech Telecom- munications
	H7M	Marriage & Family Therapy Board				2				84,734		802
	H7Q	Podiatric Medicine Board								25,869		378
	H7R	Veterinary Medicine Board				1				109,644		615
	H7U	Dietetics & Nutrition Practices Board				0				14,891		369
	H7V	Psychology Board				6				295,147		1,749
	H9G	Ombudsman - Mental Health and Mental Retardation				16				892,170	1	8,964
	J33	Trial Courts				758				63,128,866		239,729
	J52	Public Defense Board				349				19,014,345		181,437
	J58	Court of Appeals				85				5,736,388	3	28,934
	J65	Supreme Court				175				15,224,702	10	596,400
	J68	Tax Court of Appeals				6				520,423	1	2,528
	J70	Judicial Standards Board				0				0	0	0
	L28	Senate								16,125,450		219,578
	L31	House of Representatives								21,191,375		207,896
	P01	Military Affairs Department				303				21,146,945	2	474,043
	P07	Public Safety Department				1,804				115,011,420	43	1,480,510
	P08	Ombudsman - Corrections				9				513,230		2,877
	P78	Corrections Department				3,086				218,589,518	35	777,460
	P7T	Peace Officer Standards & Training Board (POST)								557,488	1	4,515
	P94	MN Safety Council - Grant Agency								0		0
	P9E	Sentencing Guidelines Commission				7				376,793		2,135
	R18	Environmental Assistance, Office of				64				4,236,877	2	32,924
	R29	Natural Resources Department				2,679				173,183,841	33	1,633,983
	R32	Pollution Control Agency				833				65,462,286	14	538,157
	R9C	Voyageurs National Park				1				63,249	1	2,963
	R9F	MN/Wisc. Boundary Area Commission - Grant Agency								3,000		0
	R9P	Water & Soil Resources Board				51				3,112,810	4	47,616
	T79	Transportation Department				5,062				339,685,999	21	2,570,250
	T9B	Metro Council Transit Commission - Grant Agency								0		0
	T9T	Transportation Regulation Board				8				616,315		3,185
	Z99	Other				11				0	12	0
		Totals	7,411,258	2,365,407	873	39,798	873	193,633	2,184,942	3,230,761,562	595	23,272,299

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Statewide Cost Allocation Plan Budget 1997 and Actual 1995 Allocation Statistics			Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans
Sched No.	Dept Div.	Name	5.2 Bureau of Operations Mgmt	5.3 Operations Materials Management	5.4 Operations Central Mail	6.3 Planning and Information Mgmt	7.2 Department of Finance	8.2 Finance Budgets	8.3 Finance Agency Controllers	8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services
First Stepdown												
1.2	G02	Equipment Use Charge										
		DEPARTMENT OF ADMINISTRATION										
2.2		BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	100-4100	Commissioner										
2.4	100-3110	Employee Assistance Program										
2.5	100-4140	Personnel Services										
2.6	100-3150	Fiscal Services										
2.7	100-	Admin Mgmt - Non allocable										
3.2		BUREAU OF FACILITIES MANAGEMENT										
3.3	100-4721	Facilities Mgmt - Allocable										
3.4	100-4230	Real Estate Mgt - Leasing (10 Fund)										
4.2	100-4490	Telecommunications (Allocable 10 Fd)										
5.2		BUREAU OF OPERATIONS MANAGEMENT										
5.3	100-5211	Materials Management - Allocable 10 Fund	2,701,680									
5.4	100-4222	Central Mail - Allocable 10 Fd	499,760									
6.3	100-2500	Planning and Info Mgmt (old IPO)	1,445,004									
7.2	G10	DEPARTMENT OF FINANCE		164	267,709	2,593,081						
8.2	1000	FINANCE-BUDGET DIVISION					1,718,639					
8.3	2000	Analysis & Control						1,056,447				
8.4	2000	Budget Planning & Operations						466,178				
8.5	2000	Budget Division Gen'l Gov't						196,014				
9.2	1000	FINANCE-ACCOUNTING DIVISION					16,533,232					
9.3	1000	Accounting Services									3,830,906	
9.4	4000	Amortized SSP Development										
9.5	4000	MAPS Operations and Systems Support									6,022,384	
9.6	4000	MAPS Operations Deficit									0	
9.7	4000	SEMA4 Operations and Support									6,534,272	
9.8	4000	SEMA4 Operations Deficit									0	
9.9	1000	Accounting Division Gen'l Gov't									145,670	
10.2	1000	FINANCE-OTHER		0	0		1,446,719				0	
10.3	1000	Financial Reporting		0								
10.4	1000	Statewide Payroll Service										
10.5	1000	Single Audit										
10.6	1000	Other General Government										
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS		326	197,197	620,145		60,597		77		60,597
11.3	100-0000	EMPLOYEE REL-PRSNL ADMN										
11.4	100-0000	SSP H/R PAYROLL (DOER)										
11.5	100-0000	EMPLOYEE REL-ALL OTHER										
12.2	G45	DEPARTMENT OF MEDIATION SERVICES		26	8,494	17,217		1,619		9		1,619
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
12.4	100-3000	MEDIATION SVCS-OTHER										
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR		49	10,997	39,580		2,318		9		2,318
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
14.2	G64	TREASURER'S OFFICE		20	3,265	3,653		4,970		11		4,970
14.3	100-1001	TREASURER-TREASURY										
14.4	100-1001	TREASURER-OTHER										
15.2	G61	STATE AUDITOR - SINGLE AUDIT				0		0				
Second Stepdown												

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched.	Dept.		Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans
No.	Div.	Name	5.2 Bureau of Operations Mgmt	5.3 Operations Materials Management	5.4 Operations Central Mail	6.3 Planning and Information Mgmt	7.2 Department of Finance	8.2 Finance Budgets	8.3 Finance Agency Controllers	8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services
16.2	G02	DEPARTMENT OF ADMINISTRATION										
16.3	100-4100	BUREAU OF ADMINISTRATIVE MANAGEMENT		78	3,426	10,176		4,303		13		4,303
16.4	100-3110	Commissioner										
16.5	100-4140	Employee Assistance Program										
16.6	100-3150	Personnel Services										
16.7	100-	Fiscal Services										
17.2	100-	Admin Mgmt - Non allocable										
17.3	100-4721	BUREAU OF FACILITIES MANAGEMENT		8	5,552	1,026		380		8		380
17.4	100-4230	Plant Mgmt - Allocable										
18.2	100-4490	Real Estate Mgt - Leasing (10 Fund)										
19.2	100-5211	Telecommunications (Allocable 10 Fd)		18	4,593	6,197		11,093		7		11,093
19.3	100-4222	BUREAU OF OPERATIONS MANAGEMENT		40	40,199	91,204		3,018		6		3,018
19.4	100-2500	Materials Management - Allocable 10 Fund										
20.3	100-2500	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct										
21.2	G10	Planning and Info Mgmt (old IPO)										
22.2	1000	DEPARTMENT OF FINANCE						33,417		20		33,417
22.3	2000	FINANCE-BUDGET DIVISION										
22.4	2000	Analysis & Control										
22.5	2000	Budget Planning & Operations										
23.2	1000	Budget Division Gen'l Gov't										
23.3	1000	FINANCE-ACCOUNTING DIVISION										
23.4	4000	Accounting Services										
23.5	4000	Amortized SSP Development										
23.6	4000	MAPS Operations and Systems Support										
23.7	4000	MAPS Operations Deficit										
23.8	4000	SEMA4 Operations and Support										
23.9	1000	SEMA4 Operations Deficit										
24.2	1000	Accounting Division Gen'l Gov't										
24.3	1000	FINANCE-OTHER										
24.4	1000	Financial Reporting										
24.5	1000	Statewide Payroll Service										
24.6	1000	Single Audit										
25.2	G24	Other General Government										
25.3	100-0000	DEPARTMENT OF EMPLOYEE RELATIONS										
25.4	100-0000	EMPLOYEE REL-PRSNL ADMN										
25.5	100-0000	SSP H/R PAYROLL (DOER)										
26.2	G45	EMPLOYEE REL-ALL OTHER										
26.3	100-3000	DEPARTMENT OF MEDIATION SERVICES										
26.4	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
27.2	L49	MEDIATION SVCS-OTHER										
27.3	100-0000	OFFICE OF THE LEGISLATIVE AUDITOR										
27.5	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
27.6	100-0000	LEGIS AUDITS-SINGLE AUDITS										
28.2	G64	LEGIS AUDITS-GENERAL GOV'T										
28.3	100-1001	TREASURER'S OFFICE										
28.4	100-1001	TREASURER-TREASURY										
29.2	G61	TREASURER-OTHER										
	G02	STATE AUDITOR - SINGLE AUDIT										
	100-2100	Consumer Agencies										
		Administration										
		Public Broadcasting				0		39		5		39

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched. No.	Dept. Div.	Name	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans
			5 2 Bureau of Operations Mgmt	5 3 Operations Materials Management	5 4 Operations Central Mail	6 3 Planning and Information Mgmt	7 2 Department of Finance	8 2 Finance Budgets	8 3 Finance Agency Controllers	8 4 Finance Budget Support	9 2 Finance Accounting Dept	9 3 Finance Accounting Services
	100-2200	Materials Management Division		8	999	0			1,611	8		1,611
	100-2300	State Building Code		7	17,956	1,082			1,965	4		1,965
	100-2500	Public Info Policy Analysis - PIPA		6	2,801	1,049			187	1		187
	100-2500	Electronic Data Interchange (EDI)		3		54,132			134	1		134
	100-4302	Building Construction		50	4,430	66			1,580	19		1,580
	172-2100	Oil Overcharge (Stripper Wells)		2		281			102	3		102
	173-2400	911 Emergency				0			0	1		0
	200-2100	STAR (Tech Related Asst)		23	5,162	600			1,136	8		1,136
	200-2200	Volunteer Services		3	13,470	2,187			1,077	7		1,077
	200-2300	Capital Group Parking		461	1,776	16,350			25,856	7		25,856
	300-2100	Development Disabilities		29	18,034	666			1,319	28		1,319
	410-2200	Risk Management		51	882	1,312			1,985	9		1,985
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)			13	0			206	7		206
	690-2300	Building Fund Operations (69 Fund)		782		0			6,933	5		6,933
	82-2300	Plant Management (Consolidated)		132		15,394			16,497	25		16,497
	840-2200	Minnesota Bookstore		14	99,043	0			5,205	5		5,205
	870-2200	Records Activities		19	1,295	0			3,644	5		3,644
	890-2600	Management Analysis		39	1,949	0			1,555	7		1,555
	920-2200	Printing Services		66	712	121			26,325	1		26,325
	930-2200	Central Stores		55	4,169	1,729			34,723	8		34,723
	940-2200	Cooperative Purchasing		1	1,086	0			345	3		345
	970-2400	Computer Services/Telecomm (97 Fund)		311	91,736	9,542			41,208	56		41,208
	980-2200	Central Mail - Addressing/Inserting		3		0			1,207	1		1,207
	B04	Agriculture Department		1,231	183,643	16,507			54,305	329		54,305
	B11	Barber Examiners Board		3	3,078	220			747	2		747
	B13	Commerce Department		87	192,176	368,349			31,367	36		31,367
	B14	Animal Health Board		49	18,057	1,686			8,977	12		8,977
	B21	Economic Security		1,535	16,163	1,511,934			288,724	137		288,724
	B22	Trade & Economic Development Department (DTED)		722	415,092	83,251			29,697	248		29,697
	B23	MN Business Finance, Inc.		5		0			974	1		974
	B34	Housing Finance Agency		149	86,774	754,905			17,443	58		17,443
	B41	Workers' Compensation Court of Appeals		6	2,812	1,092			458	2		458
	B42	Labor & Industry Department		699	205,395	35,771			48,893	156		48,893
	B43	Iron Range Resources & Rehab. Board (IRRRB)		287		791			17,387	77		17,387
	B7A	Electricity Board		15	4,793	61,401			4,983	5		4,983
	B7E	Architecture, Engineering, Land Surveying & Landscap		14	3,294	11,982			2,861	3		2,861
	B7G	Boxing Board		3	317	0			302	2		302
	B7N	Horticulture Society - Grant Agency				0			1	1		1
	B7P	Accountancy Board		12	33,113	18,417			1,986	2		1,986
	B7S	Private Detective & Protective Agent Services Brd		3		0			311	2		311
	B80	Public Service Department		103	6,605	18,927			9,403	63		9,403
	B82	Public Utilities Commission		50	13,070	18,637			3,348	12		3,348
	B9A	World Trade Center Corp.			9,145	0			2,264	12		2,264
	B9D	Amateur Sports Commission		10		0			1,005	6		1,005
	B9U	MN Technology Institute		26		0			11,422	39		11,422
	B9V	Agriculture Utilization Research Institute - Grant Agency		0	0	0			0	0		0
	E25	Center for Arts Education		228	33,609	1,607			11,020	24		11,020
	E26	MN State Colleges & Universities		6,087	254,005	279,343			329,822	587		329,822
	E35	Education Aids		0	0	0			0	0		0
	E37	Children, Families & Learning Department		1,168	430,978	58,276			98,740	599		98,740
	E40	Historical Society		1		0			758	16		758
	E44	Faribault Academies		49		444			6,323	79		6,323
	E48	Labor Interpretive Center		12		600			230	2		230

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched. No.	Dept. Div.	Name	Net Costs 5 2 Bureau of Operations Mgmt	A44 Trans 5 3 Operations Materials Management	Postage Costs 5 4 Operations Central Mail	Computer Svcs 6 3 Planning and Information Mgmt	Net Costs 7 2 Department of Finance	Net Costs 8 2 Finance Budgets	SWA Trans 8 3 Finance Agency Controllers	Number of AID's 8 4 Finance Budget Support	Net Costs 9 2 Finance Accounting Dept	SWA Trans 9 3 Finance Accounting Services
E50		MN State Arts Board		309		189			2,990	35		2,990
E60		Higher Education Services Office		227	83,404	15,245			15,006	62		15,006
E77		Zoological Garden		65		501			27,276	185		27,276
E81		University of Minnesota - Grant Agency				0			172	10		172
E91		Academy of Science				0			7	1		7
E95		Humanities Commission - Grant Agency				0			8	2		8
E97		Science Museum of Minnesota - Grant Agency				0			7	2		7
E9W		Higher Ed Facilities Authority				0			16	1		16
G03		Lottery				0			1,497	1		1,497
G05		Racing Commission		22		8,634			2,560	18		2,560
G06		Attorney General		284	116,115	45,453			19,562	94		19,562
G09		Gambling Control Board		18	7,712	620			2,837	5		2,837
G15		Intergovernmental Information Systems		7	1,842	380			270	3		270
G17		Human Rights Department		22	23,576	971			2,000	11		2,000
G19		Indian Affairs Council		24	593	68			1,272	27		1,272
G30		Strategic & Long Range Planning Office		88	39,811	3,152			6,059	52		6,059
G38		Investment Board		13	2,996	40			1,551	19		1,551
G39		Governor's Office		25	40,707	0			4,773	15		4,773
G53		Secretary of State		94	109,005	141,955			6,055	20		6,055
G59		Government Innovation and Cooperation Board		0	0	0			0	0		0
G61		State Auditor		89	27,072	3,769			5,451	13		5,451
G62		MN State Retirement System (MSRS)		3	100,546	156,708			4,205	11		4,205
G63		Public Employees Retirement Association (PERA)		104	318,313	0			5,287	15		5,287
G66		Municipal Board		1	1,765	27,024			725	4		725
G67		Revenue Department		427	1,252,188	2,673,050			63,450	283		63,450
G69		Teachers Retirement Association (TRA)		14	245,078	74,720			2,540	2		2,540
G90		Revenue Intergovernmental Payments		0	0	0			0	0		0
G92		Ombudsperson for Families		7	167	8			573	8		573
G93		Military Order of the Purple Heart - Grant Agency				0			4	1		4
G96		Uniform Laws Commission - Grant Agency				0			29	1		29
G98		Veterans of Foreign Wars - Grant Agency				0			2	1		2
G99		Disabled American Veterans - Grant Agency		1		0			3	1		3
G9J		Ethical Practices Board		4	13,312	1,927			1,801	17		1,801
G9K		Administrative Hearings		21	487	2,799			5,550	10		5,550
G9L		Black Minnesotans Council		3	4,874	0			833	16		833
G9M		Spanish Speaking Affairs Council		8	1,703	764			816	15		816
G9N		Asian Pacific Minnesotans Council		7	3,071	266			921	12		921
G9Q		Finance - Debt Service				0			3,084	125		3,084
G9R		Finance - Non-Operating		131	490	0			20,611	50		20,611
G9X		Capitol Area Architectural & Planning Board		35	1,083	295			751	10		751
G9Y		Disability Council		7	7,961	1,421			1,074	8		1,074
H12		Health Department		1,818	428,277	135,734			126,978	932		126,978
H55		Human Services		3,632	2,417,408	25,412,725			265,232	1,380		265,232
H75		Veterans Affairs Department		20	14,865	1,166			7,845	15		7,845
H76		Veterans Homes Board		339		170,752			36,020	148		36,020
H7B		Medical Practices Board		54	58,261	482			6,588	5		6,588
H7C		Nursing Board		11	100,876	55,490			6,307	6		6,307
H7D		Pharmacy Board		7	14,674	13,953			1,962	3		1,962
H7F		Dentistry Board		32	33,652	3,570			2,305	3		2,305
H7H		Chiropractors Board		8	6,849	0			1,984	4		1,984
H7J		Optometry Board		2	1,904	4,235			642	3		642
H7K		Nursing Home Administrators Board		1	3,301	0			1,038	3		1,038
H7L		Social Work Board		3	15,517	23,930			2,013	3		2,013

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched No.	Dept. Div.	Name	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans
			5 2 Bureau of Operations Mgmt	5 3 Operations Materials Management	5 4 Operations Central Mail	6 3 Planning and Information Mgmt	7 2 Department of Finance	8 2 Finance Budgets	8 3 Finance Agency Controllers	8 4 Finance Budget Support	9 2 Finance Accounting Dept	9 3 Finance Accounting Services
H7M		Marriage & Family Therapy Board		1	2,292	0			615	3		615
H7Q		Podiatric Medicine Board		2	383	0			347	3		347
H7R		Veterinary Medicine Board		2	2,958	0			530	3		530
H7U		Dietetics & Nutrition Practices Board		2	18	0			154	1		154
H7V		Psychology Board		2	10,740	0			1,292	3		1,292
H9G		Ombudsman - Mental Health and Mental Retardation		5	1,552	1,711			814	2		814
J33		Trial Courts		241	2,341	940			29,355	65		29,355
J52		Public Defense Board		2	5	368			12,858	24		12,858
J58		Court of Appeals		10	22,541	0			957	3		957
J65		Supreme Court		187	93,635	339,551			13,706	76		13,706
J68		Tax Court of Appeals		15	3,640	1,750			504	2		504
J70		Judicial Standards Board		0	0	0			0	0		0
L28		Senate				14,949			1,474	5		1,474
L31		House of Representatives				40,760			1,398	9		1,398
P01		Military Affairs Department		148	0	1,025			23,502	74		23,502
P07		Public Safety Department		2,237	2,248,291	3,106,975			611,311	552		611,311
P08		Ombudsman - Corrections		2	707	7,971			600	2		600
P78		Corrections Department		3,175	83,721	151,457			170,038	1,177		170,038
P7T		Peace Officer Standards & Training Board (POST)		3	5,862	683			1,817	12		1,817
P94		MN Safety Council - Grant Agency				0			2	1		2
P9E		Sentencing Guidelines Commission		12	3,072	180			499	6		499
R18		Environmental Assistance, Office of		136	74,837	16,803			6,068	66		6,068
R29		Natural Resources Department		3,164	589,167	161,565			311,972	1,966		311,972
R32		Pollution Control Agency		724	144,469	5,397			55,118	600		55,118
R9C		Voyageurs National Park		3		0			404	1		404
R9F		MN/Wisc. Boundary Area Commission - Grant Agency				0			53	1		53
R9P		Water & Soil Resources Board		723	25,455	2,400			6,210	19		6,210
T79		Transportation Department		7,621	304,309	1,246,104			248,648	442		248,648
T9B		Metro Council Transit Commission - Grant Agency				0			31	4		31
T9T		Transportation Regulation Board		1	8,110	741			312	3		312
Z99		Other			160	0			443	11		443
		Totals	4,646,444	41,753	11,846,783	40,814,256	19,698,590	1,718,639	3,451,879	11,703	16,533,232	3,451,879

PV Trans	PV Trans	PV Trans	Headcount	Headcount	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs
94 Amortized MAPS Development	95 Finance MAPS Operations	96 Finance MAPS Deficit	97 Finance SEMA4 Operations	98 Finance SEMA4 Deficit	103 Finance Other	104 Finance Financial Reporting	105 Finance Central Payroll	106 Finance Single Audit	112 Department of Employee Relations

First Stepdown										
1 2		Equipment Use Charge								
	G02	DEPARTMENT OF ADMINISTRATION								
2 2		BUREAU OF ADMINISTRATIVE MANAGEMENT								
2 3	100-4100	Commissioner								
2 4	100-3110	Employee Assistance Program								
2 5	100-4140	Personnel Services								
2 6	100-3150	Fiscal Services								
2 7	100-	Admin Mgmt - Non allocable								
3 2		BUREAU OF FACILITIES MANAGEMENT								
3 3	100-4721	Facilities Mgmt - Allocable								
3 4	100-4230	Real Estate Mgt - Leasing (10 Fund)								
4 2	100-4490	Telecommunications (Allocable 10 Fd)								
5 2		BUREAU OF OPERATIONS MANAGEMENT								
5 3	100-5211	Materials Management - Allocable 10 Fund								
5 4	100-4222	Central Mail - Allocable 10 Fd								
6 3	100-2500	Planning and Info Mgmt (old IPO)								
7 2	G10	DEPARTMENT OF FINANCE								
8 2	1000	FINANCE-BUDGET DIVISION								
8 3	2000	Analysis & Control								
8 4	2000	Budget Planning & Operations								
8 5	2000	Budget Division Gen'l Gov't								
9 2	1000	FINANCE-ACCOUNTING DIVISION								
9 3	1000	Accounting Services								
9 4	4000	Amortized SSP Development								
9 5	4000	MAPS Operations and Systems Support								
9 6	4000	MAPS Operations Deficit								
9 7	4000	SEMA4 Operations and Support								
9 8	4000	SEMA4 Operations Deficit								
9 9	1000	Accounting Division Gen'l Gov't								
10 2	1000	FINANCE-OTHER								
10 3	1000	Financial Reporting						374,066		
10 4	1000	Statewide Payroll Service						628,767		
10 5	1000	Single Audit						12,645		
10 6	1000	Other General Government						431,241		
11 2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	9,600	9,600	9,600	310	310		60,597	49,773
11 3	100-0000	EMPLOYEE REL-PRSNL ADMN								6,056,408
11 4	100-0000	SSP H/R PAYROLL (DOER)								66,679
11 5	100-0000	EMPLOYEE REL-ALL OTHER								697,745
12 2	G45	DEPARTMENT OF MEDIATION SERVICES	884	884	884	23	23		1,619	4,602
12 3	100-3000	MEDIATIONS SVCS-STATE AGENCIES								35,545
12 4	100-3000	MEDIATION SVCS-OTHER								
13 2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	1,440	1,440	1,440	77	77		2,318	18,623
13 3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS								
13 5	100-0000	LEGIS AUDITS-SINGLE AUDITS								
13 6	100-0000	LEGIS AUDITS-GENERAL GOV'T								
14 2	G64	TREASURER'S OFFICE	728	728	728	13	13		4,970	2,814
14 3	100-1001	TREASURER-TREASURY								
14 4	100-1001	TREASURER-OTHER								
15 2	G61	STATE AUDITOR - SINGLE AUDIT								
Second Stepdown										



Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched.	Dept.		PV Trans	PV Trans	PV Trans	Headcount	Headcount	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs
No.	Div...	Name	9 4 Amortized MAPS Development	9 5 Finance MAPS Operations	9 6 Finance MAPS Deficit	9 7 Finance SEMA4 Operations	9 8 Finance SEMA4 Deficit	10 3 Finance Other	10 4 Finance Financial Reporting	10 5 Finance Central Payroll	10 6 Finance Single Audit	11 2 Department of Employee Relations
	G02	DEPARTMENT OF ADMINISTRATION										
16 2		BUREAU OF ADMINISTRATIVE MANAGEMENT	1,843	1,843	1,843	35	35		4,303	10,209		
16 3	100-4100	Commissioner										
16 4	100-3110	Employee Assistance Program										
16 5	100-4140	Personnel Services										
16 6	100-3150	Fiscal Services										
16 7	100-	Admin Mgmt - Non allocable										
17 2		BUREAU OF FACILITIES MANAGEMENT	163	163	163	21	21		380	2,377		
17 3	100-4721	Plant Mgmt - Allocable										
17 4	100-4230	Real Estate Mgt - Leasing (10 Fund)										
18 2	100-4490	Telecommunications (Allocable 10 Fd)	4,751	4,751	4,751	22	22		11,093	7,109		
19 2		BUREAU OF OPERATIONS MANAGEMENT	1,293	1,293	1,293	77	77		3,018	19,873		
19 3	100-5211	Materials Management - Allocable 10 Fund										
19 4	100-4222	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct										
20 3	100-2500	Planning and Info Mgmt (old IPO)										
21 2	G10	DEPARTMENT OF FINANCE	3,332	3,332	3,332	183	183		33,417	43,883		
22 2	1000	FINANCE-BUDGET DIVISION										
22 3	2000	Analysis & Control										
22 4	2000	Budget Planning & Operations										
22 5	2000	Budget Division Gen'l Gov't										
23 2	1000	FINANCE-ACCOUNTING DIVISION										
23 3	1000	Accounting Services										
23 4	4000	Amortized SSP Development										
23 5	4000	MAPS Operations and Systems Support										
23 6	4000	MAPS Operations Deficit										
23 7	4000	SEMA4 Operations and Support										
23 8	4000	SEMA4 Operations Deficit										
23 9	1000	Accounting Division Gen'l Gov't										
24 2	1000	FINANCE-OTHER										
24 3	1000	Financial Reporting										
24 4	1000	Statewide Payroll Service										
24 5	1000	Single Audit										
24 6	1000	Other General Government										
25 2	G24	DEPARTMENT OF EMPLOYEE RELATIONS										
25 3	100-0000	EMPLOYEE REL-PRSNL ADMN										
25 4	100-0000	SSP H/R PAYROLL (DOER)										
25 5	100-0000	EMPLOYEE REL-ALL OTHER										
26 2	G45	DEPARTMENT OF MEDIATION SERVICES										
26 3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
26 4	100-3000	MEDIATION SVCS-OTHER										
27 2	L49	OFFICE OF THE LEGISLATIVE AUDITOR										
27 3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
27 5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
27 6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
28 2	G64	TREASURER'S OFFICE										
28 3	100-1001	TREASURER-TREASURY										
28 4	100-1001	TREASURER-OTHER										
29 2	G61	STATE AUDITOR - SINGLE AUDIT										
		Consumer Agencies										
	G02	Administration										
	100-2100	Public Broadcasting	17	17	17				39	0		

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched No.	Dept Div.	Name	PV Trans 9 4 Amortized MAPS Development	PV Trans 9 5 Finance MAPS Operations	PV Trans 9 6 Finance MAPS Deficit	Headcount 9 7 Finance SEMA4 Operations	Headcount 9 8 Finance SEMA4 Deficit	Net Costs 10 3 Finance Other	SWA Trans 10 4 Finance Financial Reporting	Payroll Trans 10 5 Finance Central Payroll	Fed \$ Rec'd 10 6 Finance Single Audit	Net Costs 11 2 Department of Employee Relations
	100-2200	Materials Management Division	690	690	690	10	10		1,611	4,840		
	100-2300	State Building Code	842	842	842	26	26		1,965	6,282		
	100-2500	Public Info Policy Analysis - PIPA	80	80	80	4	4		187	1,099		
	100-2500	Electronic Data Interchange (EDI)	57	57	57	1	1		134	992		
	100-4302	Building Construction	677	677	677	27	27		1,580	7,353	780,181	
	172-2100	Oil Overcharge (Stripper Wells)	44	44	44	1	1		102	616	40,493	
	173-2400	911 Emergency	0	0	0	3	3		0	286		
	200-2100	STAR (Tech Related Asst)	487	487	487	5	5		1,136	1,092	767,020	
	200-2200	Volunteer Services	461	461	461	5	5		1,077	1,346		
	200-2300	Capital Group Parking	11,075	11,075	11,075	19	19		25,856	5,326		
	300-2100	Development Disabilities	565	565	565	5	5		1,319	1,322	1,203,184	
	410-2200	Risk Management	850	850	850	4	4		1,985	1,099		
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	88	88	88				206	0		
	690-2300	Building Fund Operations (69 Fund)	2,970	2,970	2,970				6,933	68		
	82-2300	Plant Management (Consolidated)	7,066	7,066	7,066	223	223		16,497	69,913		
	840-2200	Minnesota Bookstore	2,229	2,229	2,229	18	18		5,205	5,172		
	870-2200	Records Activities	1,561	1,561	1,561	17	17		3,644	7,513		
	890-2600	Management Analysis	666	666	666	26	26		1,555	8,319		
	920-2200	Printing Services	11,276	11,276	11,276	47	47		26,325	21,067		
	930-2200	Central Stores	14,873	14,873	14,873	14	14		34,723	4,689		
	940-2200	Cooperative Purchasing	148	148	148	4	4		345	1,680		
	970-2400	Computer Services/Telecomm (97 Fund)	17,651	17,651	17,651	212	212		41,208	59,592		
	980-2200	Central Mail - Addressing/Inserting	517	517	517	5	5		1,207	3,764		
	B04	Agriculture Department	22,160	22,160	22,160	526	526		54,305	125,376	2,010,382	
	B11	Barber Examiners Board	204	204	204	0	0		747	451		
	B13	Commerce Department	8,308	8,308	8,308	257	257		31,367	64,962		
	B14	Animal Health Board	8,872	8,872	8,872	32	32		8,977	11,515	403,020	
	B21	Economic Security	235,564	235,564	235,564	1,919	1,919		288,724	537,670	248,934,443	
	B22	Trade & Economic Development Department (DTED)	15,816	15,816	15,816	240	240		29,697	62,312	59,687,295	
	B23	MN Business Finance, Inc.	772	772	772	0	0		974	728		
	B34	Housing Finance Agency	6,548	6,548	6,548	155	155		17,443	41,286	74,849,427	
	B41	Workers' Compensation Court of Appeals	348	348	348	23	23		458	5,092		
	B42	Labor & Industry Department	24,068	24,068	24,068	413	413		48,893	116,681	3,364,525	
	B43	Iron Range Resources & Rehab. Board (IRRRB)	10,768	10,768	10,768	153	153		17,387	32,426		
	B7A	Electricity Board	2,480	2,480	2,480	21	21		4,983	4,833		
	B7E	Architecture, Engineering, Land Surveying & Landscap	772	772	772	6	6		2,861	1,861		
	B7G	Boxing Board	160	160	160	2	2		302	474		
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0		1	0		
	B7P	Accountancy Board	556	556	556	4	4		1,986	976		
	B7S	Private Detective & Protective Agent Services Brd	204	204	204	1	1		311	463		
	B80	Public Service Department	6,472	6,472	6,472	134	134		9,403	36,579	466,807	
	B82	Public Utilities Commission	1,788	1,788	1,788	51	51		3,348	12,604		
	B9A	World Trade Center Corp.	800	800	800	7	7		2,264	1,372		
	B9D	Amateur Sports Commission	776	776	776	0	0		1,005	1,846		
	B9U	MN Technology Institute	7,596	7,596	7,596	0	0		11,422	0	3,756,469	
	B9V	Agriculture Utilization Research Institute - Grant Agency	0	0	0	4	4		0	0	0	
	E25	Center for Arts Education	4,368	4,368	4,368	82	82		11,020	14,094	214,227	
	E26	MN State Colleges & Universities	412,508	412,508	412,508	14,132	14,132		329,822	1,609,917	35,228,765	
	E35	Education Aids	6,288	6,288	6,288	0	0		0	0	0	
	E37	Children, Families & Learning Department	38,392	38,392	38,392	421	421		98,740	103,379	294,064,705	
	E40	Historical Society	164	164	164	0	0		758	0		
	E44	Faribault Academies	2,596	2,596	2,596	286	286		6,323	52,384		
	E48	Labor Interpretive Center	208	208	208	1	1		230	179		

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched No.	Dept Div.	Name	PV Trans 9.4 Amortized MAPS Development	PV Trans 9.5 Finance MAPS Operations	PV Trans 9.6 Finance MAPS Deficit	Headcount 9.7 Finance SEMA4 Operations	Headcount 9.8 Finance SEMA4 Deficit	Net Costs 10.3 Finance Other	SWA Trans 10.4 Finance Financial Reporting	Payroll Trans 10.5 Finance Central Payroll	Fed \$ Rec'd 10.6 Finance Single Audit	Net Costs 11.2 Department of Employee Relations
E50		MN State Arts Board	1,568	1,568	1,568	17	17		2,990	4,496	782,900	
E60		Higher Education Services Office	6,416	6,416	6,416	54	54		15,006	51,684	2,560,278	
E77		Zoological Garden	13,588	13,588	13,588	238	238		27,276	61,672	29,682	
E81		University of Minnesota - Grant Agency	124	124	124	0	0		172	0		
E91		Academy of Science	0	0	0	0	0		7	0		
E95		Humanities Commission - Grant Agency	0	0	0	0	0		8	144		
E97		Science Museum of Minnesota - Grant Agency	0	0	0	0	0		7	0		
E9W		Higher Ed Facilities Authority	0	0	0	0	0		16	745		
G03		Lottery	0	0	0	217	217		1,497	52,481		
G05		Racing Commission	848	848	848	0	0		2,560	1,054		
G06		Attorney General	11,128	11,128	11,128	496	496		19,562	98,675	822,520	
G09		Gambling Control Board	1,336	1,336	1,336	42	42		2,837	9,437		
G15		Intergovernmental Information Systems	316	316	316	2	2		270	0		
G17		Human Rights Department	664	664	664	54	54		2,000	15,774	291,118	
G19		Indian Affairs Council	716	716	716	7	7		1,272	1,345	74,580	
G30		Strategic & Long Range Planning Office	4,696	4,696	4,696	80	80		6,059	18,927	120,000	
G38		Investment Board	912	912	912	0	0		1,551	6,126		
G39		Governor's Office	4,392	4,392	4,392	94	94		4,773	12,338		
G53		Secretary of State	3,332	3,332	3,332	66	66		6,055	16,809		
G59		Government Innovation and Cooperation Board	108	108	108				0	0	0	
G61		State Auditor	2,164	2,164	2,164	110	110		5,451	30,686		
G62		MN State Retirement System (MSRS)	964	964	964	42	42		4,205	10,986		
G63		Public Employees Retirement Association (PERA)	2,140	2,140	2,140	71	71		5,287	19,265		
G66		Municipal Board	972	972	972	4	4		725	980		
G67		Revenue Department	32,524	32,524	32,524	1,226	1,226		63,450	332,700	39,316	
G69		Teachers Retirement Association (TRA)	1,864	1,864	1,864	52	52		2,540	14,089		
G90		Revenue Intergovernmental Payments	280	280	280	0	0		0	0	0	
G92		Ombudsperson for Families	300	300	300	0	0		573	708	0	
G93		Military Order of the Purple Heart - Grant Agency	0	0	0	0	0		4	0	0	
G96		Uniform Laws Commission - Grant Agency	0	0	0	0	0		29	0	0	
G98		Veterans of Foreign Wars - Grant Agency	0	0	0	0	0		2	0	0	
G99		Disabled American Veterans - Grant Agency	0	0	0	0	0		3	0	0	
G9J		Ethical Practices Board	0	0	0	9	9		1,801	1,914		
G9K		Administrative Hearings	2,988	2,988	2,988	87	87		5,550	21,697		
G9L		Black Minnesotans Council	548	548	548	5	5		833	723		
G9M		Spanish Speaking Affairs Council	352	352	352	3	3		816	717		
G9N		Asian Pacific Minnesotans Council	592	592	592	2	2		921	491	819	
G9Q		Finance - Debt Service	0	0	0	0	0		3,084	0	73,286	
G9R		Finance - Non-Operating	0	0	0	0	0		20,611	0	3,054,615	
G9X		Capitol Area Architectural & Planning Board	228	228	228	4	4		751	1,368		
G9Y		Disability Council	1,108	1,108	1,108	10	10		1,074	2,422		
H12		Health Department	92,404	92,404	92,404	1,153	1,153		126,978	281,653	99,475,658	
H55		Human Services	170,816	170,816	170,816	6,931	6,931		265,232	1,970,262	2,044,732,777	
H75		Veterans Affairs Department	5,852	5,852	5,852	33	33		7,845	7,880	6,161,395	
H76		Veterans Homes Board	24,164	24,164	24,164	836	836		36,020	201,976		
H7B		Medical Practices Board	2,428	2,428	2,428	0	0		6,588	7,382		
H7C		Nursing Board	1,028	1,028	1,028	9	9		6,307	7,129		
H7D		Pharmacy Board	1,200	1,200	1,200	0	0		1,962	1,852		
H7F		Dentistry Board	756	756	756	0	0		2,305	1,600		
H7H		Chiropractors Board	916	916	916	0	0		1,984	1,557		
H7J		Optometry Board	0	0	0	0	0		642	281		
H7K		Nursing Home Administrators Board	416	416	416	18	18		1,038	484		
H7L		Social Work Board	732	732	732	0	0		2,013	2,152		

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched	Dept		PV Trans	PV Trans	PV Trans	Headcount	Headcount	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs
No.	Div.	Name	9 4 Amortized MAPS Development	9 5 Finance MAPS Operations	9 6 Finance MAPS Deficit	9 7 Finance SEMA4 Operations	9 8 Finance SEMA4 Deficit	10 3 Finance Other	10 4 Finance Financial Reporting	10 5 Finance Central Payroll	10 6 Finance Single Audit	11 2 Department of Employee Relations
H7M		Marriage & Family Therapy Board	376	376	376	0	0		615	449		
H7Q		Podiatric Medicine Board	188	188	188	0	0		347	0		
H7R		Veterinary Medicine Board	376	376	376	0	0		530	430		
H7U		Dietetics & Nutrition Practices Board	0	0	0	0	0		154	28		
H7V		Psychology Board	728	728	728	0	0		1,292	1,431		
H9G		Ombudsman - Mental Health and Mental Retardation	656	656	656	0	0		814	4,119		
J33		Trial Courts	18,232	18,232	18,232	814	814		29,355	126,359	18,542	
J52		Public Defense Board	11,192	11,192	11,192	459	459		12,858	48,890	210,070	
J58		Court of Appeals	680	680	680	84	84		957	16,957		
J65		Supreme Court	9,736	9,736	9,736	243	243		13,706	49,362	193,887	
J68		Tax Court of Appeals	400	400	400	7	7		504	1,323		
J70		Judicial Standards Board	244	244	244	2	2		0	0	0	
L28		Senate	0	0	0	0	0		1,474	0		
L31		House of Representatives	0	0	0	0	0		1,398	0		
P01		Military Affairs Department	34,788	34,788	34,788	313	313		23,502	98,398	13,242,981	
P07		Public Safety Department	119,588	119,588	119,588	1,780	1,780		611,311	514,439	22,202,850	
P08		Ombudsman - Corrections	300	300	300	4	4		600	2,411		
P78		Corrections Department	141,688	141,688	141,688	3,450	3,450		170,038	835,495	3,871,271	
P7T		Peace Officer Standards & Training Board (POST)	840	840	840	9	9		1,817	1,942		
P94		MN Safety Council - Grant Agency	0	0	0	0	0		2	0		
P9E		Sentencing Guidelines Commission	348	348	348	7	7		499	1,845		
R18		Environmental Assistance, Office of	3,660	3,660	3,660	72	72		6,068	17,156	92,375	
R29		Natural Resources Department	208,672	208,672	208,672	2,340	2,340		311,972	1,494,091	19,724,270	
R32		Pollution Control Agency	30,300	30,300	30,300	803	803		55,118	272,809	15,978,209	
R9C		Voyageurs National Park	144	144	144	1	1		404	283		
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	32	32	32	0	0		53	0		
R9P		Water & Soil Resources Board	3,012	3,012	3,012	58	58		6,210	12,415	975,949	
T79		Transportation Department	383,076	383,076	383,076	4,968	4,968		248,648	1,475,170	322,228,764	
T9B		Metro Council Transit Commission - Grant Agency	0	0	0	0	0		31	0		
T9T		Transportation Regulation Board	136	136	136	7	7		312	2,200		
Z99		Other	9	9	9	0	0		443	499		
		Totals	2,285,760	2,285,760	2,285,760	47,700	47,700	1,446,719	3,451,879	11,465,315	3,282,764,600	6,820,832

Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd	Net Costs
11.3 DOER Personnel Administration	12.2 Department of Mediation Services	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audits	16.2 Bureau of Admin Mgmt.

First Stepdown									
1.2		Equipment Use Charge							
	G02	DEPARTMENT OF ADMINISTRATION							
2.2		BUREAU OF ADMINISTRATIVE MANAGEMENT							
2.3	100-4100	Commissioner							
2.4	100-3110	Employee Assistance Program							
2.5	100-4140	Personnel Services							
2.6	100-3150	Fiscal Services							
2.7	100-	Admin Mgmt - Non allocable							
3.2		BUREAU OF FACILITIES MANAGEMENT							
3.3	100-4721	Facilities Mgmt - Allocable							
3.4	100-4230	Real Estate Mgt - Leasing (10 Fund)							
4.2	100-4490	Telecommunications (Allocable 10 Fd)							
5.2		BUREAU OF OPERATIONS MANAGEMENT							
5.3	100-5211	Materials Management - Allocable 10 Fund							
5.4	100-4222	Central Mail - Allocable 10 Fd							
6.3	100-2500	Planning and Info Mgmt (old IPO)							
7.2	G10	DEPARTMENT OF FINANCE							
8.2	1000	FINANCE-BUDGET DIVISION							
8.3	2000	Analysis & Control							
8.4	2000	Budget Planning & Operations							
8.5	2000	Budget Division Gen'l Gov't							
9.2	1000	FINANCE-ACCOUNTING DIVISION							
9.3	1000	Accounting Services							
9.4	4000	Amortized SSP Development							
9.5	4000	MAPS Operations and Systems Support							
9.6	4000	MAPS Operations Deficit							
9.7	4000	SEMA4 Operations and Support							
9.8	4000	SEMA4 Operations Deficit							
9.9	1000	Accounting Division Gen'l Gov't							
10.2	1000	FINANCE-OTHER							
10.3	1000	Financial Reporting							
10.4	1000	Statewide Payroll Service							
10.5	1000	Single Audit							
10.6	1000	Other General Government							
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS							
11.3	100-0000	EMPLOYEE REL-PRSNL ADMN							
11.4	100-0000	SSP H/R PAYROLL (DOER)							
11.5	100-0000	EMPLOYEE REL-ALL OTHER							
12.2	G45	DEPARTMENT OF MEDIATION SERVICES	23						
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES			17,765				
12.4	100-3000	MEDIATION SVCS-OTHER			1,433,122				
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	71			71			
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS					1,718,507		
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS					437,713		
13.6	100-0000	LEGIS AUDITS-GENERAL GOVT					263,401		
14.2	G64	TREASURER'S OFFICE	13			13		398	
14.3	100-1001	TREASURER-TREASURY							174,675
14.4	100-1001	TREASURER-OTHER							2,770,021
15.2	G61	STATE AUDITOR - SINGLE AUDIT							
Second Stepdown									

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched No.	Dept Div.	Name	Avg FTE	Net Costs	Avg FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd	Net Costs
			11.3 DOER Personnel Administration	12.2 Department of Mediation Services	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audits	16.2 Bureau of Admin. Mgmt.
16.2	G02	DEPARTMENT OF ADMINISTRATION					2,189					
16.3	100-4100	BUREAU OF ADMINISTRATIVE MANAGEMENT	37		37					4,303		
16.4	100-3110	Commissioner										675,802
16.5	100-4140	Employee Assistance Program										443,298
16.6	100-3150	Personnel Services										538,983
16.7	100-	Fiscal Services										707,324
17.2	100-	Admin Mgmt - Non allocable										
17.3	100-4721	BUREAU OF FACILITIES MANAGEMENT	22		22					380		
17.4	100-4230	Plant Mgmt - Allocable										
18.2	100-4490	Real Estate Mgt - Leasing (10 Fund)										
19.2	100-4222	Telecommunications (Allocable 10 Fd)	23		23					11,093		
19.3	100-5211	BUREAU OF OPERATIONS MANAGEMENT	81		81					3,018		
19.4	100-4222	Materials Management - Allocable 10 Fund										
20.3	100-2500	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct										
21.2	100-2500	Planning and Info Mgmt (old IPO)										
22.2	G10	DEPARTMENT OF FINANCE	201		201		2,693	223		33,417		
22.3	1000	FINANCE-BUDGET DIVISION										
22.4	2000	Analysis & Control										
22.5	2000	Budget Planning & Operations										
23.2	1000	Budget Division Gen'l Gov't										
23.3	1000	FINANCE-ACCOUNTING DIVISION										
23.4	1000	Accounting Services										
23.5	4000	Amortized SSP Development										
23.6	4000	MAPS Operations and Systems Support										
23.7	4000	MAPS Operations Deficit										
23.8	4000	SEMA4 Operations and Support										
23.9	4000	SEMA4 Operations Deficit										
24.2	1000	Accounting Division Gen'l Gov't										
24.3	1000	FINANCE-OTHER										
24.4	1000	Financial Reporting										
24.5	1000	Statewide Payroll Service										
24.6	1000	Single Audit										
25.2	1000	Other General Government										
25.3	G24	DEPARTMENT OF EMPLOYEE RELATIONS	209		209		1,332	7		60,597		
25.4	100-0000	EMPLOYEE REL-PRSNL ADMN										
25.5	100-0000	SSP H/R PAYROLL (DOER)										
26.2	100-0000	EMPLOYEE REL-ALL OTHER										
26.3	G45	DEPARTMENT OF MEDIATION SERVICES			23		86			1,619	35,545	
26.4	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
27.2	100-3000	MEDIATION SVCS-OTHER										
27.3	L49	OFFICE OF THE LEGISLATIVE AUDITOR					1,762			2,318		
27.5	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
27.6	100-0000	LEGIS AUDITS-SINGLE AUDITS										
28.2	100-0000	LEGIS AUDITS-GENERAL GOV'T										
28.3	G64	TREASURER'S OFFICE								4,970		
28.4	100-1001	TREASURER-TREASURY										
29.2	100-1001	TREASURER-OTHER										
	G61	STATE AUDITOR - SINGLE AUDIT										
		Consumer Agencies										
	G02	Administration										
	100-2100	Public Broadcasting					0			39		

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched. No.	Dept Div.	Name	Avg FTE	Net Costs	Avg FTE	Net Costs	Avg OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd	Net Costs
			11.3 DOER Personnel Administration	12.2 Department of Mediation Services	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audits	16.2 Bureau of Admin. Mgmt.
	100-2200	Materials Management Division	11		11		0			1,611		
	100-2300	State Building Code	27		27		0			1,965		
	100-2500	Public Info Policy Analysis - PIPA	4		4		0			187		
	100-2500	Electronic Data Interchange (EDI)	1		1		0			134		
	100-4302	Building Construction	28		28		0			1,580	780,181	
	172-2100	Oil Overcharge (Stripper Wells)	1		1		0			102	40,493	
	173-2400	911 Emergency	3		3		0			0		
	200-2100	STAR (Tech Related Asst)	5		5		0			1,136	767,020	
	200-2200	Volunteer Services	5		5		0			1,077		
	200-2300	Capital Group Parking	20		20		0			25,856		
	300-2100	Development Disabilities	5		5		0			1,319	1,203,184	
	410-2200	Risk Management	4		4		0			1,985		
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)					0			206		
	690-2300	Building Fund Operations (69 Fund)					0			6,933		
	82-2300	Plant Management (Consolidated)	234		234		0			16,497		
	840-2200	Minnesota Bookstore	19		19		0			5,205		
	870-2200	Records Activities	18		18		0			3,644		
	890-2600	Management Analysis	27		27		0			1,555		
	920-2200	Printing Services	50		50		0			26,325		
	930-2200	Central Stores	15		15		0			34,723		
	940-2200	Cooperative Purchasing	5		5		0			345		
	970-2400	Computer Services/Telecomm (97 Fund)	223		223		0			41,208		
	980-2200	Central Mail - Addressing/Inserting	6		6		0			1,207		
	B04	Agriculture Department	453		453		420			54,305	2,010,382	
	B11	Barber Examiners Board	2		2		35			747		
	B13	Commerce Department	265		265		206			31,367		
	B14	Animal Health Board	35		35		90			8,977	403,020	
	B21	Economic Security	2,002		2,002		1,810	1,333		294,485	248,934,443	
	B22	Trade & Economic Development Department (DTED)	229		229		432	399		29,697	59,687,295	
	B23	MN Business Finance, Inc.	4		4		0			974		
	B34	Housing Finance Agency	153		153		439			17,443	74,849,427	
	B41	Workers' Compensation Court of Appeals	20		20		58			458		
	B42	Labor & Industry Department	402		402		871	12		51,061	3,364,525	
	B43	Iron Range Resources & Rehab. Board (IRRRB)	136		136		315			17,387		
	B7A	Electricity Board	22		22		99			4,983		
	B7E	Architecture, Engineering, Land Surveying & Landscap	6		6		39			2,861		
	B7G	Boxing Board	2		2		41			302		
	B7N	Horticulture Society - Grant Agency					0			1		
	B7P	Accountancy Board	6		6		100			1,986		
	B7S	Private Detective & Protective Agent Services Brd					0			311		
	B80	Public Service Department	129		129		174			9,403	466,807	
	B82	Public Utilities Commission	48		48		135			3,348		
	B9A	World Trade Center Corp.	6		6		288			2,264		
	B9D	Amateur Sports Commission	9		9		123			1,005		
	B9U	MN Technology Institute					123			11,422	3,756,469	
	B9V	Agriculture Utilization Research Institute - Grant Agency	0		0		0	0		0	0	
	E25	Center for Arts Education	62		62		220			11,020	214,227	
	E26	MN State Colleges & Universities	7,670		7,670		5,339	5,694		329,822	35,228,765	
	E35	Education Aids	0		0			0		0	0	
	E37	Children, Families & Learning Department	423		423		1,467	916		109,445	294,064,705	
	E40	Historical Society					222			758		
	E44	Faribault Academies	201		201		120			6,323		
	E48	Labor Interpretive Center	1		1		0			230		

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched No.	Dept. Div.	Name	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd	Net Costs
			11.3 DOER Personnel Administration	12.2 Department of Mediation Services	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audits	16.2 Bureau of Admin Mgmt.
E50		MN State Arts Board	16		16		131			2,990	782,900	
E60		Higher Education Services Office	74		74		299			26,076	2,560,278	
E77		Zoological Garden	198		198		131			27,276	29,682	
E81		University of Minnesota - Grant Agency					1,284			172		
E91		Academy of Science					0			7		
E95		Humanities Commission - Grant Agency					0			404		
E97		Science Museum of Minnesota - Grant Agency					0			7		
E9W		Higher Ed Facilities Authority	3		3		0			16		
G03		Lottery	214		214		482			1,497		
G05		Racing Commission	5		5		98			2,560		
G06		Attorney General	434		434		331			19,562	822,520	
G09		Gambling Control Board	39		39		114			2,837		
G15		Intergovernmental Information Systems					0			270		
G17		Human Rights Department	65		65		221			2,000	291,118	
G19		Indian Affairs Council	6		6		144			1,272	74,580	
G30		Strategic & Long Range Planning Office	79		79		135			6,059	120,000	
G38		Investment Board	24		24		2,346			1,551		
G39		Governor's Office	51		51		289			4,773		
G53		Secretary of State	61		61		366			25,865		
G59		Government Innovation and Cooperation Board	0		0		0	0		0	0	
G61		State Auditor	122		122		282	1		5,451		
G62		MN State Retirement System (MSRS)	38		38		1,177			78,572		
G63		Public Employees Retirement Association (PERA)	70		70		873			209,713		
G66		Municipal Board	4		4		39			725		
G67		Revenue Department	1,244		1,244		2,604			2,069,801	39,316	
G69		Teachers Retirement Association (TRA)	52		52		713			120,025		
G90		Revenue Intergovernmental Payments	0		0			0		0	0	
G92		Ombudsperson for Families	3		3		0			573	0	
G93		Military Order of the Purple Heart - Grant Agency					0			4		
G96		Uniform Laws Commission - Grant Agency					0			29		
G98		Veterans of Foreign Wars - Grant Agency					103			2		
G99		Disabled American Veterans - Grant Agency					0			3		
G9J		Ethical Practices Board	8		8		110			1,801		
G9K		Administrative Hearings	83		83		72			5,550		
G9L		Black Minnesotans Council	4		4		95			833		
G9M		Spanish Speaking Affairs Council	4		4		156			816		
G9N		Asian Pacific Minnesotans Council	2		2		96			921	819	
G9Q		Finance - Debt Service					0			3,084	73,286	
G9R		Finance - Non-Operating					0			20,611	3,054,615	
G9X		Capitol Area Architectural & Planning Board	5		5		340			751		
G9Y		Disability Council	10		10		40			1,074		
H12		Health Department	1,099		1,099		326	361		126,978	99,475,658	
H55		Human Services	6,050		6,050		3,087	2,730		498,884	2,044,732,777	
H75		Veterans Affairs Department	31		31		74			7,845	6,161,395	
H76		Veterans Homes Board	618		618		636			36,020		
H7B		Medical Practices Board	30		30		119			6,588		
H7C		Nursing Board	29		29		60			6,307		
H7D		Pharmacy Board	10		10		43			1,962		
H7F		Dentistry Board	7		7		68			2,305		
H7H		Chiropractors Board	5		5		57			1,984		
H7J		Optometry Board	2		2		64			642		
H7K		Nursing Home Administrators Board	2		2		37			1,038		
H7L		Social Work Board	9		9		0			2,013		



Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched No.	Dept Div.	Name	Avg FTE	Net Costs	Avg FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub.	Fed \$ Rec'd	Net Costs
			11.3 DOER Personnel Administration	12.2 Department of Mediation Services	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audits	16.2 Bureau of Admin. Mgmt.
H7M		Marriage & Family Therapy Board	2		2		0			615		
H7Q		Podiatric Medicine Board					21			347		
H7R		Veterinary Medicine Board	1		1		39			530		
H7U		Dietetics & Nutrition Practices Board	0		0		0			154		
H7V		Psychology Board	6		6		31			1,292		
H9G		Ombudsman - Mental Health and Mental Retardation	16		16		43			814		
J33		Trial Courts	758		758		0			29,355	18,542	
J52		Public Defense Board	349		349		311			12,858	210,070	
J58		Court of Appeals	85		85		0			957		
J65		Supreme Court	175		175		650			13,706	193,887	
J68		Tax Court of Appeals	6		6		38			504		
J70		Judicial Standards Board	0		0			0		0	0	
L28		Senate					0			1,474		
L31		House of Representatives					0			1,398		
P01		Military Affairs Department	303		303		299	379		23,502	13,242,981	
P07		Public Safety Department	1,804		1,804		1,049	244		626,408	22,202,850	
P08		Ombudsman - Corrections	9		9		32			600		
P78		Corrections Department	3,086		3,086		1,455			170,038	3,871,271	
P7T		Peace Officer Standards & Training Board (POST)					156			1,817		
P94		MN Safety Council - Grant Agency					0			2		
P9E		Sentencing Guidelines Commission	7		7		2			499		
R18		Environmental Assistance, Office of	64		64		0			6,068	92,375	
R29		Natural Resources Department	2,679		2,679		1,611			339,906	19,724,270	
R32		Pollution Control Agency	833		833		317			55,118	15,978,209	
R9C		Voyageurs National Park	1		1		14			8		
R9F		MN/Wisc. Boundary Area Commission - Grant Agency					0			53		
R9P		Water & Soil Resources Board	51		51		217			6,210	975,949	
T79		Transportation Department	5,062		5,062		2,242	556		251,335	322,228,764	
T9B		Metro Council Transit Commission - Grant Agency					0			31		
T9T		Transportation Regulation Board	8		8		52			312		
Z99		Other	11		11		838	305		443		
		Totals	39,798	1,450,887	39,798	2,419,621	48,672	13,160	2,944,696	6,183,392	3,282,764,600	2,365,407

Avg. FTE	Avg. FTE	Avg. FTE	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs	A44 Trans
16.3	16.4	16.5	16.6	17.2	17.3	17.4	18.2	19.2	19.3
Admin Mgmt Commissioner Office	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Bureau of Facilities Mgmt	Facilities Mgmt Resource Recovery	Facilities Management Leasing	Intertech Telecom- munications	Bureau of Operations Mgmt	Operations Materials Management

		First Stepdown
1 2		Equipment Use Charge
	G02	DEPARTMENT OF ADMINISTRATION
2 2		BUREAU OF ADMINISTRATIVE MANAGEMENT
2 3	100-4100	Commissioner
2 4	100-3110	Employee Assistance Program
2 5	100-4140	Personnel Services
2 6	100-3150	Fiscal Services
2 7	100-	Admin Mgmt - Non allocable
3 2		BUREAU OF FACILITIES MANAGEMENT
3 3	100-4721	Facilities Mgmt - Allocable
3 4	100-4230	Real Estate Mgt - Leasing (10 Fund)
4 2	100-4490	Telecommunications (Allocable 10 Fd)
5 2		BUREAU OF OPERATIONS MANAGEMENT
5 3	100-5211	Materials Management - Allocable 10 Fund
5 4	100-4222	Central Mail - Allocable 10 Fd
6 3	100-2500	Planning and Info Mgmt (old IPO)
7 2	G10	DEPARTMENT OF FINANCE
8 2	1000	FINANCE-BUDGET DIVISION
8 3	2000	Analysis & Control
8 4	2000	Budget Planning & Operations
8 5	2000	Budget Division Gen'l Gov't
9 2	1000	FINANCE-ACCOUNTING DIVISION
9 3	1000	Accounting Services
9 4	4000	Amortized SSP Development
9 5	4000	MAPS Operations and Systems Support
9 6	4000	MAPS Operations Deficit
9 7	4000	SEMA4 Operations and Support
9 8	4000	SEMA4 Operations Deficit
9 9	1000	Accounting Division Gen'l Gov't
10 2	1000	FINANCE-OTHER
10 3	1000	Financial Reporting
10 4	1000	Statewide Payroll Service
10 5	1000	Single Audit
10 6	1000	Other General Government
11 2	G24	DEPARTMENT OF EMPLOYEE RELATIONS
11 3	100-0000	EMPLOYEE REL-PRSNL ADMN
11 4	100-0000	SSP H/R PAYROLL (DOER)
11 5	100-0000	EMPLOYEE REL-ALL OTHER
12 2	G45	DEPARTMENT OF MEDIATION SERVICES
12 3	100-3000	MEDIATIONS SVCS-STATE AGENCIES
12 4	100-3000	MEDIATION SVCS-OTHER
13 2	L49	OFFICE OF THE LEGISLATIVE AUDITOR
13 3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS
13 5	100-0000	LEGIS AUDITS-SINGLE AUDITS
13 6	100-0000	LEGIS AUDITS-GENERAL GOV'T
14 2	G64	TREASURER'S OFFICE
14 3	100-1001	TREASURER-TREASURY
14 4	100-1001	TREASURER-OTHER
15 2	G61	STATE AUDITOR - SINGLE AUDIT

### Second Stepdown

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched. No.	Dept. Div.	Name	Avg FTE 16.3 Admin Mgmt Commissioner Office	Avg FTE 16.4 Admin Mgmt Employee Assistance	Avg FTE 16.5 Admin Mgmt Personnel Office	SWA Trans 16.6 Admin Mgmt Fiscal Services	Net Costs 17.2 Bureau of Facilities Mgmt	Obj 0-3 Costs 17.3 Facilities Mgmt Resource Recovery	No. of Leases 17.4 Facilities Management Leasing	Telephone Costs 18.2 Intertech Telecom- munications	Net Costs 19.2 Bureau of Operations Mgmt	A44 Trans 19.3 Operations Materials Management
16.2	G02	DEPARTMENT OF ADMINISTRATION										
16.3	100-4100	BUREAU OF ADMINISTRATIVE MANAGEMENT										
16.4	100-3110	Commissioner										
16.5	100-4140	Employee Assistance Program										
16.6	100-4140	Personnel Services										
16.6	100-3150	Fiscal Services										
16.7	100-	Admin Mgmt - Non allocable										
17.2		BUREAU OF FACILITIES MANAGEMENT	22	22	22	380						
17.3	100-4721	Plant Mgmt - Allocable					669,904					
17.4	100-4230	Real Estate Mgt - Leasing (10 Fund)					353,609					
18.2	100-4490	Telecommunications (Allocable 10 Fd)	23	23	23	11,093	1,161,429	1,161,429				
19.2		BUREAU OF OPERATIONS MANAGEMENT	81	81	81	3,018	4,958,060		3	73,458		
19.3	100-5211	Materials Management - Allocable 10 Fund								0	2,701,680	
19.4	100-4222	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct								0	499,760	
20.3	100-2500	Planning and Info Mgmt (old IPO)								0	1,445,004	
21.2	G10	DEPARTMENT OF FINANCE		201				25,959,009	5	153,715		164
22.2	1000	FINANCE-BUDGET DIVISION										
22.3	2000	Analysis & Control										
22.4	2000	Budget Planning & Operations										
22.5	2000	Budget Division Gen'l Gov't										
23.2	1000	FINANCE-ACCOUNTING DIVISION										
23.3	1000	Accounting Services										
23.4	4000	Amortized SSP Development										
23.5	4000	MAPS Operations and Systems Support										
23.6	4000	MAPS Operations Deficit										
23.7	4000	SEMA4 Operations and Support										
23.8	4000	SEMA4 Operations Deficit										
23.9	1000	Accounting Division Gen'l Gov't										
24.2	1000	FINANCE-OTHER										
24.3	1000	Financial Reporting										
24.4	1000	Statewide Payroll Service										
24.5	1000	Single Audit										
24.6	1000	Other General Government										
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS		209				266,368,220	3	81,171		326
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN										
25.4	100-0000	SSP H/R PAYROLL (DOER)										
25.5	100-0000	EMPLOYEE REL-ALL OTHER										
26.2	G45	DEPARTMENT OF MEDIATION SERVICES		23				1,645,065		14,721		26
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
26.4	100-3000	MEDIATION SVCS-OTHER										
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR		71				4,066,768	1	17,407		49
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
28.2	G64	TREASURER'S OFFICE						2,944,696	1	10,413		20
28.3	100-1001	TREASURER-TREASURY										
28.4	100-1001	TREASURER-OTHER										
29.2	G61	STATE AUDITOR - SINGLE AUDIT						0		0		0
		Consumer Agencies										
	G02	Administration										
	100-2100	Public Broadcasting				39		0		0		

Statewide Cost Allocation Plan Budget 1997 and Actual 1995 Allocation Statistics			Avg. FTE	Avg. FTE	Avg. FTE	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs	A44 Trans
Sched. No.	Dept Div.	Name	16 3 Admin Mgmt Commissioner Office	16 4 Admin Mgmt Employee Assistance	16 5 Admin Mgmt Personnel Office	16 6 Admin Mgmt Fiscal Services	17 2 Bureau of Facilities Mgmt	17 3 Facilities Mgmt Resource Recovery	17 4 Facilities Management Leasing	18 2 Intertech Telecom- munications	19 2 Bureau of Operations Mgmt	19 3 Operations Materials Management
	100-2200	Materials Management Division	11	11	11	1,611		668,460	1	12,043		8
	100-2300	State Building Code	27	27	27	1,965		1,980,884		18,543		7
	100-2500	Public Info Policy Analysis - PIPA	4	4	4	187		311,893		2,037		6
	100-2500	Electronic Data Interchange (EDI)	1	1	1	134		525,329	1	0		3
	100-4302	Building Construction	28	28	28	1,580		2,086,263	1	9,989		50
	172-2100	Oil Overcharge (Stripper Wells)	1	1	1	102		45,062		118		2
	173-2400	911 Emergency	3	3	3	0		7,982,565		7,036		
	200-2100	STAR (Tech Related Asst)	5	5	5	1,136		553,869	1	3,497		23
	200-2200	Volunteer Services	5	5	5	1,077		371,884	2	3,369		3
	200-2300	Capital Group Parking	20	20	20	25,856		3,270,985	1	19,922		461
	300-2100	Development Disabilities	5	5	5	1,319		631,635	1	5,762		29
	410-2200	Risk Management	4	4	4	1,985		2,793,890	1	1,266		51
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)				206		9,091	1	0		
	690-2300	Building Fund Operations (69 Fund)				6,933		0		0		782
	82-2300	Plant Management (Consolidated)	234	234	234	16,497		22,614,247	7	52,279		132
	840-2200	Minnesota Bookstore	19	19	19	5,205		2,932,957	1	0		14
	870-2200	Records Activities	18	18	18	3,644		1,067,673		3,319		19
	890-2600	Management Analysis	27	27	27	1,555		1,395,776	1	10,174		39
	920-2200	Printing Services	50	50	50	26,325		5,466,606	4	9,430		66
	930-2200	Central Stores	15	15	15	34,723		7,247,145		0		55
	940-2200	Cooperative Purchasing	5	5	5	345		275,783		6,948		1
	970-2400	Computer Services/Telecomm (97 Fund)	223	223	223	41,208		46,980,422	4	0		311
	980-2200	Central Mail - Addressing/Inserting	6	6	6	1,207		255,168	1	640		3
B04		Agriculture Department		453				30,139,852	15	239,234		1,231
B11		Barber Examiners Board		2				121,656	1	455		3
B13		Commerce Department		265				51,808,014	4	98,037		87
B14		Animal Health Board		35				2,555,253		13,839		49
B21		Economic Security		2,002				107,704,459	1	1,387,136		1,535
B22		Trade & Economic Development Department (DTED)		229				18,981,281	66	297,896		722
B23		MN Business Finance, Inc.		4				359,518		10,762		5
B34		Housing Finance Agency		153				11,172,582	6	93,519		149
B41		Workers' Compensation Court of Appeals		20				1,260,394	2	4,074		6
B42		Labor & Industry Department		402				157,439,938	11	266,210		699
B43		Iron Range Resources & Rehab. Board (IRRRB)		136				8,721,888	11	113,882		287
B7A		Electricity Board		22				5,191,785		19,946		15
B7E		Architecture, Engineering, Land Surveying & Landscap		6				586,566	1	1,694		14
B7G		Boxing Board		2				64,313		491		3
B7N		Horticulture Society - Grant Agency						0		0		
B7P		Accountancy Board		6				480,054	2	2,522		12
B7S		Private Detective & Protective Agent Services Brd						69,314		921		3
B80		Public Service Department		129				7,725,797	1	63,169		103
B82		Public Utilities Commission		48				3,503,212	1	18,236		50
B9A		World Trade Center Corp.		6				719,578		15,600		
B9D		Amateur Sports Commission		9				1,217,894		5,509		10
B9U		MN Technology Institute						7,531,469		139,562		26
B9V		Agriculture Utilization Research Institute - Grant Agency		0				0	0	0		0
E25		Center for Arts Education		62				4,507,713		27,589		228
E26		MN State Colleges & Universities		7,670				510,885,407	40	3,924,761		6,087
E35		Education Aids		0				0	0	0		0
E37		Children, Families & Learning Department		423				37,814,848	6	383,255		1,168
E40		Historical Society						0		0		1
E44		Fairbault Academies		201				9,169,466		31,264		49
E48		Labor Interpretive Center		1				95,057		761		12

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched.	Dept.		Avg FTE	Avg FTE	Avg FTE	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs	A44 Trans
No.	Div.	Name	16 3 Admin Mgmt Commissioner Office	16 4 Admin Mgmt Employee Assistance	16 5 Admin Mgmt Personnel Office	16 6 Admin Mgmt Fiscal Services	17 2 Bureau of Facilities Mgmt	17 3 Facilities Mgmt Resource Recovery	17 4 Facilities Management Leasing	18 2 Intertech Telecom- munications	19 2 Bureau of Operations Mgmt	19 3 Operations Materials Management
E50		MN State Arts Board		16				927,165		8,983		309
E60		Higher Education Services Office		74				17,617,032	6	51,732		227
E77		Zoological Garden		198				12,816,426	1	75,911		65
E81		University of Minnesota - Grant Agency						0		0		
E91		Academy of Science						85		0		
E95		Humanities Commission - Grant Agency						0		0		
E97		Science Museum of Minnesota - Grant Agency						0		0		
E9W		Higher Ed Facilities Authority		3				176,920		0		
G03		Lottery		214				8,549,248	9	0		
G05		Racing Commission		5				704,594		6,200		22
G06		Attorney General		434				25,382,456	14	192,074		284
G09		Gambling Control Board		39				1,977,134		29,075		18
G15		Intergovernmental Information Systems						507,476	1	640		7
G17		Human Rights Department		65				3,366,777		41,273		22
G19		Indian Affairs Council		6				488,296	1	6,629		24
G30		Strategic & Long Range Planning Office		79				6,541,794	1	49,322		88
G38		Investment Board		24				33,334,329	1	14,966		13
G39		Governor's Office		51				3,548,768	3	49,919		25
G53		Secretary of State		61				4,208,165	4	206,296		94
G59		Government Innovation and Cooperation Board		0				0	0	0		0
G61		State Auditor		122				6,302,507	6	30,425		89
G62		MN State Retirement System (MSRS)		38				3,789,889		22,535		3
G63		Public Employees Retirement Association (PERA)		70				5,343,323	1	45,199		104
G66		Municipal Board		4				307,951		2,516		1
G67		Revenue Department		1,244				81,817,706	18	1,083,577		427
G69		Teachers Retirement Association (TRA)		52				3,873,683		33,186		14
G90		Revenue Intergovernmental Payments		0				0	0	0		0
G92		Ombudsperson for Families		3				216,889	1	1,963		7
G93		Military Order of the Purple Heart - Grant Agency						0	1	0		
G96		Uniform Laws Commission - Grant Agency						25,949		0		
G98		Veterans of Foreign Wars - Grant Agency						0	1	0		
G99		Disabled American Veterans - Grant Agency						0	1	0		1
G9J		Ethical Practices Board		8				759,486	2	2,968		4
G9K		Administrative Hearings		83				6,018,300	3	78,672		21
G9L		Black Minnesotans Council		4				262,817	1	2,509		3
G9M		Spanish Speaking Affairs Council		4				351,467	1	3,949		8
G9N		Asian Pacific Minnesotans Council		2				206,068		1,777		7
G9Q		Finance - Debt Service						0		0		
G9R		Finance - Non-Operating						2,940,643		3,296		131
G9X		Capitol Area Architectural & Planning Board		5				302,160	1	1,664		35
G9Y		Disability Council		10				568,068		7,196		7
H12		Health Department		1,099				76,802,827	16	590,961		1,818
H55		Human Services		6,050				393,831,060	76	3,603,897		3,632
H75		Veterans Affairs Department		31				3,379,699	1	20,858		20
H76		Veterans Homes Board		618				33,009,742	1	164,015		339
H7B		Medical Practices Board		30				1,965,373		14,465		54
H7C		Nursing Board		29				1,536,758		9,320		11
H7D		Pharmacy Board		10				587,318		4,689		7
H7F		Dentistry Board		7				577,619		6,526		32
H7H		Chiropractors Board		5				370,672		8,968		8
H7J		Optometry Board		2				56,919		879		2
H7K		Nursing Home Administrators Board		2				159,114		1,360		1
H7L		Social Work Board		9				428,232		3,928		3

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched	Dept		Avg FTE	Avg FTE	Avg FTE	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs	A44 Trans
No.	Div.	Name	16.3 Admin Mgmt Commissioner Office	16.4 Admin Mgmt Employee Assistance	16.5 Admin Mgmt Personnel Office	16.6 Admin Mgmt Fiscal Services	17.2 Bureau of Facilities Mgmt	17.3 Facilities Mgmt Resource Recovery	17.4 Facilities Management Leasing	18.2 Intertech Telecom- munications	19.2 Bureau of Operations Mgmt	19.3 Operations Materials Management
H7M		Marriage & Family Therapy Board		2				84,734		802		1
H7Q		Podiatric Medicine Board						25,869		378		2
H7R		Veterinary Medicine Board		1				109,644		615		2
H7U		Dietetics & Nutrition Practices Board		0				14,891		369		2
H7V		Psychology Board		6				295,147		1,749		2
H9G		Ombudsman - Mental Health and Mental Retardation		16				892,170	1	8,964		5
J33		Trial Courts		758				63,128,866		239,729		241
J52		Public Defense Board		349				19,014,345		181,437		2
J58		Court of Appeals		85				5,736,388	3	28,934		10
J65		Supreme Court		175				15,224,702	10	596,400		187
J68		Tax Court of Appeals		6				520,423	1	2,528		15
J70		Judicial Standards Board		0				0	0	0		0
L28		Senate						16,125,450		219,578		
L31		House of Representatives						21,191,375		207,896		
P01		Military Affairs Department		303				21,146,945	2	474,043		148
P07		Public Safety Department		1,804				115,011,420	43	1,480,510		2,237
P08		Ombudsman - Corrections		9				513,230		2,877		2
P78		Corrections Department		3,086				218,589,518	35	777,460		3,175
P7T		Peace Officer Standards & Training Board (POST)						557,488	1	4,515		3
P94		MN Safety Council - Grant Agency						0		0		
P9E		Sentencing Guidelines Commission		7				376,793		2,135		12
R18		Environmental Assistance, Office of		64				4,236,877	2	32,924		136
R29		Natural Resources Department		2,679				173,183,841	33	1,633,983		3,164
R32		Pollution Control Agency		833				65,462,286	14	538,157		724
R9C		Voyageurs National Park		1				63,249	1	2,963		3
R9F		MN/Wisc. Boundary Area Commission - Grant Agency						3,000		0		
R9P		Water & Soil Resources Board		51				3,112,810	4	47,616		723
T79		Transportation Department		5,062				339,685,999	21	2,570,250		7,621
T9B		Metro Council Transit Commission - Grant Agency						0		0		
T9T		Transportation Regulation Board		8				616,315		3,185		1
Z99		Other		11				0	12	0		
		Totals	836	39,749	836	189,330	2,184,942	3,227,260,821	565	23,221,896	4,646,444	41,609

Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans	PV Trans	PV Trans
19.4 Operations Central Mail	20.3 Planning and Information Mgmt	21.2 Department of Finance	22.2 Finance Budget Division	22.3 Finance Analysis & Control	22.4 Budget Planning & Ops	23.2 Finance Accounting Dept	23.3 Finance Accounting Services	23.4 Amortized MAPS Development	23.5 Finance MAPS Operations

1	2	First Stepdown
1	2	Equipment Use Charge
1	3	DEPARTMENT OF ADMINISTRATION
2	2	BUREAU OF ADMINISTRATIVE MANAGEMENT
2	3	Commissioner
2	4	100-4100 Employee Assistance Program
2	5	100-4140 Personnel Services
2	6	100-3150 Fiscal Services
2	7	100- Admin Mgmt - Non allocable
3	2	BUREAU OF FACILITIES MANAGEMENT
3	3	100-4721 Facilities Mgmt - Allocable
3	4	100-4230 Real Estate Mgt - Leasing (10 Fund)
4	2	100-4490 Telecommunications (Allocable 10 Fd)
5	2	BUREAU OF OPERATIONS MANAGEMENT
5	3	100-5211 Materials Management - Allocable 10 Fund
5	4	100-4222 Central Mail - Allocable 10 Fd
6	3	100-2500 Planning and Info Mgmt (old IPO)
7	2	G10 DEPARTMENT OF FINANCE
8	2	1000 FINANCE-BUDGET DIVISION
8	3	2000 Analysis & Control
8	4	2000 Budget Planning & Operations
8	5	2000 Budget Division Gen'l Gov't
9	2	1000 FINANCE-ACCOUNTING DIVISION
9	3	1000 Accounting Services
9	4	4000 Amortized SSP Development
9	5	4000 MAPS Operations and Systems Support
9	6	4000 MAPS Operations Deficit
9	7	4000 SEMA4 Operations and Support
9	8	4000 SEMA4 Operations Deficit
9	9	1000 Accounting Division Gen'l Gov't
10	2	1000 FINANCE-OTHER
10	3	1000 Financial Reporting
10	4	1000 Statewide Payroll Service
10	5	1000 Single Audit
10	6	1000 Other General Government
11	2	G24 DEPARTMENT OF EMPLOYEE RELATIONS
11	3	100-0000 EMPLOYEE REL-PRSNL ADMN
11	4	100-0000 SSP H/R PAYROLL (DOER)
11	5	100-0000 EMPLOYEE REL-ALL OTHER
12	2	G45 DEPARTMENT OF MEDIATION SERVICES
12	3	100-3000 MEDIATIONS SVCS-STATE AGENCIES
12	4	100-3000 MEDIATION SVCS-OTHER
13	2	L49 OFFICE OF THE LEGISLATIVE AUDITOR
13	3	100-0000 LEGIS AUDITS-FINANCIAL AUDITS
13	5	100-0000 LEGIS AUDITS-SINGLE AUDITS
13	6	100-0000 LEGIS AUDITS-GENERAL GOV'T
14	2	G64 TREASURER'S OFFICE
14	3	100-1001 TREASURER-TREASURY
14	4	100-1001 TREASURER-OTHER
15	2	G61 STATE AUDITOR - SINGLE AUDIT

### Second Stepdown

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched.	Dept		Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans	PV Trans	PV Trans
No.	Div.	Name	19.4 Operations Central Mail	20.3 Planning and Information Mgmt	21.2 Department of Finance	22.2 Finance Budget Division	22.3 Finance Analysis & Control	22.4 Budget Planning & Ops	23.2 Finance Accounting Dept	23.3 Finance Accounting Services	23.4 Amortized MAPS Development	23.5 Finance MAPS Operations
	G02	DEPARTMENT OF ADMINISTRATION										
16.2		BUREAU OF ADMINISTRATIVE MANAGEMENT										
16.3	100-4100	Commissioner										
16.4	100-3110	Employee Assistance Program										
16.5	100-4140	Personnel Services										
16.6	100-3150	Fiscal Services										
16.7	100-	Admin Mgmt - Non allocable										
17.2		BUREAU OF FACILITIES MANAGEMENT										
17.3	100-4721	Plant Mgmt - Allocable										
17.4	100-4230	Real Estate Mgt - Leasing (10 Fund)										
18.2	100-4490	Telecommunications (Allocable 10 Fd)										
19.2		BUREAU OF OPERATIONS MANAGEMENT										
19.3	100-5211	Materials Management - Allocable 10 Fund										
19.4	100-4222	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct										
20.3	100-2500	Planning and Info Mgmt (old IPO)										
21.2	G10	DEPARTMENT OF FINANCE	267,709	2,593,081								
22.2	1000	FINANCE-BUDGET DIVISION			1,718,639							
22.3	2000	Analysis & Control				1,056,447						
22.4	2000	Budget Planning & Operations				466,178						
22.5	2000	Budget Division Gen'l Gov't				196,014						
23.2	1000	FINANCE-ACCOUNTING DIVISION			16,533,232							
23.3	1000	Accounting Services							3,830,906			
23.4	4000	Amortized SSP Development										
23.5	4000	MAPS Operations and Systems Support							6,022,384			
23.6	4000	MAPS Operations Deficit							0			
23.7	4000	SEMA4 Operations and Support							6,534,272			
23.8	4000	SEMA4 Operations Deficit							0			
23.9	1000	Accounting Division Gen'l Gov't							145,670			
24.2	1000	FINANCE-OTHER			1,446,719							
24.3	1000	Financial Reporting										
24.4	1000	Statewide Payroll Service										
24.5	1000	Single Audit										
24.6	1000	Other General Government										
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	197,197	620,145			60,597	77		60,597	9,600	9,600
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN										
25.4	100-0000	SSP H/R PAYROLL (DOER)										
25.5	100-0000	EMPLOYEE REL-ALL OTHER										
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	8,494	17,217			1,619	9		1,619	884	884
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
26.4	100-3000	MEDIATION SVCS-OTHER										
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	10,997	39,580			2,318	9		2,318	1,440	1,440
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
28.2	G64	TREASURER'S OFFICE	3,265	3,653			4,970	11		4,970	728	728
28.3	100-1001	TREASURER-TREASURY										
28.4	100-1001	TREASURER-OTHER										
29.2	G61	STATE AUDITOR - SINGLE AUDIT		0			0	0		0	0	0
		Consumer Agencies										
	G02	Administration										
	100-2100	Public Broadcasting		0			39	5		39	17	17



Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched. No.	Dept. Div.	Name	Postage Costs 19.4 Operations Central Mail	Computer Svcs 20.3 Planning and Information Mgmt	Net Costs 21.2 Department of Finance	Net Costs 22.2 Finance Budget Division	SWA Trans 22.3 Finance Analysis & Control	Number of AID's 22.4 Budget Planning & Ops	Net Costs 23.2 Finance Accounting Dept	SWA Trans 23.3 Finance Accounting Services	PV Trans 23.4 Amortized MAPS Development	PV Trans 23.5 Finance MAPS Operations
100-2200		Materials Management Division	999	0		1,611	8		1,611	690	690	690
100-2300		State Building Code	17,956	1,082		1,965	4		1,965	842	842	842
100-2500		Public Info Policy Analysis - PIPA	2,801	1,049		187	1		187	80	80	80
100-2500		Electronic Data Interchange (EDI)		54,132		134	1		134	57	57	57
100-4302		Building Construction	4,430	66		1,580	19		1,580	677	677	677
172-2100		Oil Overcharge (Stripper Wells)		281		102	3		102	44	44	44
173-2400		911 Emergency		0		0	1		0	0	0	0
200-2100		STAR (Tech Related Asst)	5,162	600		1,136	8		1,136	487	487	487
200-2200		Volunteer Services	13,470	2,187		1,077	7		1,077	461	461	461
200-2300		Capital Group Parking	1,776	16,350		25,856	7		25,856	11,075	11,075	11,075
300-2100		Development Disabilities	18,034	666		1,319	28		1,319	565	565	565
410-2200		Risk Management	882	1,312		1,985	9		1,985	850	850	850
690-2100		Gov's Res Cncl (Ceremonial Hse Gift)	13	0		206	7		206	88	88	88
690-2300		Building Fund Operations (69 Fund)		0		6,933	5		6,933	2,970	2,970	2,970
82-2300		Plant Management (Consolidated)		15,394		16,497	25		16,497	7,066	7,066	7,066
840-2200		Minnesota Bookstore	99,043	0		5,205	5		5,205	2,229	2,229	2,229
870-2200		Records Activities	1,295	0		3,644	5		3,644	1,561	1,561	1,561
890-2600		Management Analysis	1,949	0		1,555	7		1,555	666	666	666
920-2200		Printing Services	712	121		26,325	1		26,325	11,276	11,276	11,276
930-2200		Central Stores	4,169	1,729		34,723	8		34,723	14,873	14,873	14,873
940-2200		Cooperative Purchasing	1,086	0		345	3		345	148	148	148
970-2400		Computer Services/Telecomm (97 Fund)	91,736	9,542		41,208	56		41,208	17,651	17,651	17,651
980-2200		Central Mail - Addressing/Inserting		0		1,207	1		1,207	517	517	517
B04		Agriculture Department	183,643	16,507		54,305	329		54,305	22,160	22,160	22,160
B11		Barber Examiners Board	3,078	220		747	2		747	204	204	204
B13		Commerce Department	192,176	368,349		31,367	36		31,367	8,308	8,308	8,308
B14		Animal Health Board	18,057	1,686		8,977	12		8,977	8,872	8,872	8,872
B21		Economic Security	16,163	1,511,934		288,724	137		288,724	235,564	235,564	235,564
B22		Trade & Economic Development Department (DTED)	415,092	83,251		29,697	248		29,697	15,816	15,816	15,816
B23		MN Business Finance, Inc.		0		974	1		974	772	772	772
B34		Housing Finance Agency	86,774	754,905		17,443	58		17,443	6,548	6,548	6,548
B41		Workers' Compensation Court of Appeals	2,812	1,092		458	2		458	348	348	348
B42		Labor & Industry Department	205,395	35,771		48,893	156		48,893	24,068	24,068	24,068
B43		Iron Range Resources & Rehab. Board (IRRRB)		791		17,387	77		17,387	10,768	10,768	10,768
B7A		Electricity Board	4,793	61,401		4,983	5		4,983	2,480	2,480	2,480
B7E		Architecture, Engineering, Land Surveying & Landscap	3,294	11,982		2,861	3		2,861	772	772	772
B7G		Boxing Board	317	0		302	2		302	160	160	160
B7N		Horticulture Society - Grant Agency		0		1	1		1	0	0	0
B7P		Accountancy Board	33,113	18,417		1,986	2		1,986	556	556	556
B7S		Private Detective & Protective Agent Services Brd		0		311	2		311	204	204	204
B80		Public Service Department	6,605	18,927		9,403	63		9,403	6,472	6,472	6,472
B82		Public Utilities Commission	13,070	18,637		3,348	12		3,348	1,788	1,788	1,788
B9A		World Trade Center Corp.	9,145	0		2,264	12		2,264	800	800	800
B9D		Amateur Sports Commission		0		1,005	6		1,005	776	776	776
B9U		MN Technology Institute		0		11,422	39		11,422	7,596	7,596	7,596
B9V		Agriculture Utilization Research Institute - Grant Agency	0	0		0	0		0	0	0	0
E25		Center for Arts Education	33,609	1,607		11,020	24		11,020	4,368	4,368	4,368
E26		MN State Colleges & Universities	254,005	279,343		329,822	587		329,822	412,508	412,508	412,508
E35		Education Aids	0	0		0	0		0	6,288	6,288	6,288
E37		Children, Families & Learning Department	430,978	58,276		98,740	599		98,740	38,392	38,392	38,392
E40		Historical Society		0		758	16		758	164	164	164
E44		Faribault Academies		444		6,323	79		6,323	2,596	2,596	2,596
E48		Labor Interpretive Center		600		230	2		230	208	208	208

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched.	Dept		Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans	PV Trans	PV Trans
No.	Div.	Name	19.4 Operations Central Mail	20.3 Planning and Information Mgmt	21.2 Department of Finance	22.2 Finance Budget Division	22.3 Finance Analysis & Control	22.4 Budget Planning & Ops	23.2 Finance Accounting Dept	23.3 Finance Accounting Services	23.4 Amortized MAPS Development	23.5 Finance MAPS Operations
E50		MN State Arts Board		189			2,990	35		2,990	1,568	1,568
E60		Higher Education Services Office	83,404	15,245			15,006	62		15,006	6,416	6,416
E77		Zoological Garden		501			27,276	185		27,276	13,588	13,588
E81		University of Minnesota - Grant Agency		0			172	10		172	124	124
E91		Academy of Science		0			7	1		7	0	0
E95		Humanities Commission - Grant Agency		0			8	2		8	0	0
E97		Science Museum of Minnesota - Grant Agency		0			7	2		7	0	0
E9W		Higher Ed Facilities Authority		0			16	1		16	0	0
G03		Lottery		0			1,497	1		1,497	0	0
G05		Racing Commission		8,634			2,560	18		2,560	848	848
G06		Attorney General	116,115	45,453			19,562	94		19,562	11,128	11,128
G09		Gambling Control Board	7,712	620			2,837	5		2,837	1,336	1,336
G15		Intergovernmental Information Systems	1,842	380			270	3		270	316	316
G17		Human Rights Department	23,576	971			2,000	11		2,000	664	664
G19		Indian Affairs Council	593	68			1,272	27		1,272	716	716
G30		Strategic & Long Range Planning Office	39,811	3,152			6,059	52		6,059	4,696	4,696
G38		Investment Board	2,996	40			1,551	19		1,551	912	912
G39		Governor's Office	40,707	0			4,773	15		4,773	4,392	4,392
G53		Secretary of State	109,005	141,955			6,055	20		6,055	3,332	3,332
G59		Government Innovation and Cooperation Board	0	0			0	0		0	108	108
G61		State Auditor	27,072	3,769			5,451	13		5,451	2,164	2,164
G62		MN State Retirement System (MSRS)	100,546	156,708			4,205	11		4,205	964	964
G63		Public Employees Retirement Association (PERA)	318,313	0			5,287	15		5,287	2,140	2,140
G66		Municipal Board	1,765	27,024			725	4		725	972	972
G67		Revenue Department	1,252,188	2,673,050			63,450	283		63,450	32,524	32,524
G69		Teachers Retirement Association (TRA)	245,078	74,720			2,540	2		2,540	1,864	1,864
G90		Revenue Intergovernmental Payments	0	0			0	0		0	280	280
G92		Ombudsperson for Families	167	8			573	8		573	300	300
G93		Military Order of the Purple Heart - Grant Agency	0	0			4	1		4	0	0
G96		Uniform Laws Commission - Grant Agency	0	0			29	1		29	0	0
G98		Veterans of Foreign Wars - Grant Agency	0	0			2	1		2	0	0
G99		Disabled American Veterans - Grant Agency	0	0			3	1		3	0	0
G9J		Ethical Practices Board	13,312	1,927			1,801	17		1,801	0	0
G9K		Administrative Hearings	487	2,799			5,550	10		5,550	2,988	2,988
G9L		Black Minnesotans Council	4,874	0			833	16		833	548	548
G9M		Spanish Speaking Affairs Council	1,703	764			816	15		816	352	352
G9N		Asian Pacific Minnesotans Council	3,071	266			921	12		921	592	592
G9Q		Finance - Debt Service	0	0			3,084	125		3,084	0	0
G9R		Finance - Non-Operating	490	0			20,611	50		20,611	0	0
G9X		Capitol Area Architectural & Planning Board	1,083	295			751	10		751	228	228
G9Y		Disability Council	7,961	1,421			1,074	8		1,074	1,108	1,108
H12		Health Department	428,277	135,734			126,978	932		126,978	92,404	92,404
H55		Human Services	2,417,408	25,412,725			265,232	1,380		265,232	170,816	170,816
H75		Veterans Affairs Department	14,865	1,166			7,845	15		7,845	5,852	5,852
H76		Veterans Homes Board		170,752			36,020	148		36,020	24,164	24,164
H7B		Medical Practices Board	58,261	482			6,588	5		6,588	2,428	2,428
H7C		Nursing Board	100,876	55,490			6,307	6		6,307	1,028	1,028
H7D		Pharmacy Board	14,674	13,953			1,962	3		1,962	1,200	1,200
H7F		Dentistry Board	33,652	3,570			2,305	3		2,305	756	756
H7H		Chiropractors Board	6,849	0			1,984	4		1,984	916	916
H7J		Optometry Board	1,904	4,235			642	3		642	0	0
H7K		Nursing Home Administrators Board	3,301	0			1,038	3		1,038	416	416
H7L		Social Work Board	15,517	23,930			2,013	3		2,013	732	732

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched.	Dept		Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans	PV Trans	PV Trans
No.	Div.	Name	19 4 Operations Central Mail	20 3 Planning and Information Mgmt	21 2 Department of Finance	22 2 Finance Budget Division	22 3 Finance Analysis & Control	22 4 Budget Planning & Ops	23 2 Finance Accounting Dept	23 3 Finance Accounting Services	23 4 Amortized MAPS Development	23 5 Finance MAPS Operations
H7M		Marriage & Family Therapy Board	2,292	0			615	3		615	376	376
H7Q		Podiatric Medicine Board	383	0			347	3		347	188	188
H7R		Veterinary Medicine Board	2,958	0			530	3		530	376	376
H7U		Dietetics & Nutrition Practices Board	18	0			154	1		154	0	0
H7V		Psychology Board	10,740	0			1,292	3		1,292	728	728
H9G		Ombudsman - Mental Health and Mental Retardation	1,552	1,711			814	2		814	656	656
J33		Trial Courts	2,341	940			29,355	65		29,355	18,232	18,232
J52		Public Defense Board	5	368			12,858	24		12,858	11,192	11,192
J58		Court of Appeals	22,541	0			957	3		957	680	680
J65		Supreme Court	93,635	339,551			13,706	76		13,706	9,736	9,736
J68		Tax Court of Appeals	3,640	1,750			504	2		504	400	400
J70		Judicial Standards Board	0	0			0	0		0	244	244
L28		Senate		14,949			1,474	5		1,474	0	0
L31		House of Representatives		40,760			1,398	9		1,398	0	0
P01		Military Affairs Department	0	1,025			23,502	74		23,502	34,788	34,788
P07		Public Safety Department	2,248,291	3,106,975			611,311	552		611,311	119,588	119,588
P08		Ombudsman - Corrections	707	7,971			600	2		600	300	300
P78		Corrections Department	83,721	151,457			170,038	1,177		170,038	141,688	141,688
P7T		Peace Officer Standards & Training Board (POST)	5,862	683			1,817	12		1,817	840	840
P94		MN Safety Council - Grant Agency		0			2	1		2	0	0
P9E		Sentencing Guidelines Commission	3,072	180			499	6		499	348	348
R18		Environmental Assistance, Office of	74,837	16,803			6,068	66		6,068	3,660	3,660
R29		Natural Resources Department	589,167	161,565			311,972	1,966		311,972	208,672	208,672
R32		Pollution Control Agency	144,469	5,397			55,118	600		55,118	30,300	30,300
R9C		Voyageurs National Park		0			404	1		404	144	144
R9F		MN/Wisc. Boundary Area Commission - Grant Agency		0			53	1		53	32	32
R9P		Water & Soil Resources Board	25,455	2,400			6,210	19		6,210	3,012	3,012
T79		Transportation Department	304,309	1,246,104			248,648	442		248,648	383,076	383,076
T9B		Metro Council Transit Commission - Grant Agency		0			31	4		31	0	0
T9T		Transportation Regulation Board	8,110	741			312	3		312	136	136
Z99		Other	160	0			443	11		443	9	9
		Totals	11,793,013	40,705,653	19,698,590	1,718,639	3,399,668	11,649	16,533,232	3,399,668	2,274,378	2,274,378

PV Trans	Headcount	Headcount	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg FTE	Net Costs
23.6 Finance MAPS Deficit	23.7 Finance SEMA4 Operations	23.8 Finance SEMA4 Deficit	24.2 Finance Other	24.3 Finance Financial Reporting	24.4 Finance Statewide Payroll	24.5 Finance Single Audit	25.2 Department of Employee Relations	25.3 DOER Personnel Administration	26.2 Department of Mediation Services

### Second Stepdown

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched	Dept		PV Trans	Headcount	Headcount	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg FTE	Net Costs
No.	Div.	Name	23.6 Finance MAPS Deficit	23.7 Finance SEMA4 Operations	23.8 Finance SEMA4 Deficit	24.2 Finance Other	24.3 Finance Financial Reporting	24.4 Finance Statewide Payroll	24.5 Finance Single Audit	25.2 Department of Employee Relations	25.3 DOER Personnel Administration	26.2 Department of Mediation Services
16.2	G02	DEPARTMENT OF ADMINISTRATION										
16.3		BUREAU OF ADMINISTRATIVE MANAGEMENT										
16.4	100-4100	Commissioner										
16.5	100-3110	Employee Assistance Program										
16.6	100-4140	Personnel Services										
16.6	100-3150	Fiscal Services										
16.7	100-	Admin Mgmt - Non allocable										
17.2		BUREAU OF FACILITIES MANAGEMENT										
17.3	100-4721	Plant Mgmt - Allocable										
17.4	100-4230	Real Estate Mgt - Leasing (10 Fund)										
18.2	100-4490	Telecommunications (Allocable 10 Fd)										
19.2		BUREAU OF OPERATIONS MANAGEMENT										
19.3	100-5211	Materials Management - Allocable 10 Fund										
19.4	100-4222	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct										
20.3	100-2500	Planning and Info Mgmt (old IPO)										
21.2	G10	DEPARTMENT OF FINANCE										
22.2	1000	FINANCE-BUDGET DIVISION										
22.3	2000	Analysis & Control										
22.4	2000	Budget Planning & Operations										
22.5	2000	Budget Division Gen'l Gov't										
23.2	1000	FINANCE-ACCOUNTING DIVISION										
23.3	1000	Accounting Services										
23.4	4000	Amortized SSP Development										
23.5	4000	MAPS Operations and Systems Support										
23.6	4000	MAPS Operations Deficit										
23.7	4000	SEMA4 Operations and Support										
23.8	4000	SEMA4 Operations Deficit										
23.9	1000	Accounting Division Gen'l Gov't										
24.2	1000	FINANCE-OTHER										
24.3	1000	Financial Reporting				374,066						
24.4	1000	Statewide Payroll Service				628,767						
24.5	1000	Single Audit				12,645						
24.6	1000	Other General Government				431,241						
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	9,600	310	310		60,597	49,773				
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN								6,056,408		
25.4	100-0000	SSP H/R PAYROLL (DOER)								66,679		
25.5	100-0000	EMPLOYEE REL-ALL OTHER								697,745		
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	884	23	23		1,619	4,602	35,545		23	
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES										17,765
26.4	100-3000	MEDIATION SVCS-OTHER										1,433,122
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	1,440	77	77		2,318	18,623			71	
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										
28.2	G64	TREASURER'S OFFICE	728	13	13		4,970	2,814			13	
28.3	100-1001	TREASURER-TREASURY										
28.4	100-1001	TREASURER-OTHER										
29.2	G61	STATE AUDITOR - SINGLE AUDIT	0	0	0		0					
		Consumer Agencies										
	G02	Administration										
	100-2100	Public Broadcasting	17				39	0				

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

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			23.6 Finance MAPS Deficit	23.7 Finance SEMA4 Operations	23.8 Finance SEMA4 Deficit	24.2 Finance Other	24.3 Finance Financial Reporting	24.4 Finance Statewide Payroll	24.5 Finance Single Audit	25.2 Department of Employee Relations	25.3 DOER Personnel Administration	26.2 Department of Mediation Services
100-2200	Materials Management Division		690	10	10		1,611	4,840			11	
100-2300	State Building Code		842	26	26		1,965	6,282			27	
100-2500	Public Info Policy Analysis - PIPA		80	4	4		187	1,099			4	
100-2500	Electronic Data Interchange (EDI)		57	1	1		134	992			1	
100-4302	Building Construction		677	27	27		1,580	7,353	780,181		28	
172-2100	Oil Overcharge (Stripper Wells)		44	1	1		102	616	40,493		1	
173-2400	911 Emergency		0	3	3		0	286			3	
200-2100	STAR (Tech Related Asst)		487	5	5		1,136	1,092	767,020		5	
200-2200	Volunteer Services		461	5	5		1,077	1,346			5	
200-2300	Capital Group Parking		11,075	19	19		25,856	5,326			20	
300-2100	Development Disabilities		565	5	5		1,319	1,322	1,203,184		5	
410-2200	Risk Management		850	4	4		1,985	1,099			4	
690-2100	Gov's Res Cncl (Ceremonial Hse Gift)		88				206	0				
690-2300	Building Fund Operations (69 Fund)		2,970				6,933	68				
82-2300	Plant Management (Consolidated)		7,066	223	223		16,497	69,913			234	
840-2200	Minnesota Bookstore		2,229	18	18		5,205	5,172			19	
870-2200	Records Activities		1,561	17	17		3,644	7,513			18	
890-2600	Management Analysis		666	26	26		1,555	8,319			27	
920-2200	Printing Services		11,276	47	47		26,325	21,067			50	
930-2200	Central Stores		14,873	14	14		34,723	4,689			15	
940-2200	Cooperative Purchasing		148	4	4		345	1,680			5	
970-2400	Computer Services/Telecomm (97 Fund)		17,651	212	212		41,208	59,592			223	
980-2200	Central Mail - Addressing/Inserting		517	5	5		1,207	3,764			6	
B04	Agriculture Department		22,160	526	526		54,305	125,376	2,010,382		453	
B11	Barber Examiners Board		204	0	0		747	451			2	
B13	Commerce Department		8,308	257	257		31,367	64,962			265	
B14	Animal Health Board		8,872	32	32		8,977	11,515	403,020		35	
B21	Economic Security		235,564	1,919	1,919		288,724	537,670	248,934,443		2,002	
B22	Trade & Economic Development Department (DTED)		15,816	240	240		29,697	62,312	59,687,295		229	
B23	MN Business Finance, Inc.		772	0	0		974	728			4	
B34	Housing Finance Agency		6,548	155	155		17,443	41,286	74,849,427		153	
B41	Workers' Compensation Court of Appeals		348	23	23		458	5,092			20	
B42	Labor & Industry Department		24,068	413	413		48,893	116,681	3,364,525		402	
B43	Iron Range Resources & Rehab. Board (IRRRB)		10,768	153	153		17,387	32,426			136	
B7A	Electricity Board		2,480	21	21		4,983	4,833			22	
B7E	Architecture, Engineering, Land Surveying & Landscap		772	6	6		2,861	1,861			6	
B7G	Boxing Board		160	2	2		302	474			2	
B7N	Horticulture Society - Grant Agency		0	0	0		1	0				
B7P	Accountancy Board		556	4	4		1,986	976			6	
B7S	Private Detective & Protective Agent Services Brd		204	1	1		311	463				
B80	Public Service Department		6,472	134	134		9,403	36,579	466,807		129	
B82	Public Utilities Commission		1,788	51	51		3,348	12,604			48	
B9A	World Trade Center Corp.		800	7	7		2,264	1,372			6	
B9D	Amateur Sports Commission		776	0	0		1,005	1,846			9	
B9U	MN Technology Institute		7,596	0	0		11,422	0	3,756,469		0	
B9V	Agriculture Utilization Research Institute - Grant Agency		0	4	4		0	0	0		0	
E25	Center for Arts Education		4,368	82	82		11,020	14,094	214,227		62	
E26	MN State Colleges & Universities		412,508	14,132	14,132		329,822	1,609,917	35,228,765		7,670	
E35	Education Aids		6,288	0	0		0	0	0		0	
E37	Children, Families & Learning Department		38,392	421	421		98,740	103,379	294,064,705		423	
E40	Historical Society		164	0	0		758	0				
E44	Faribault Academies		2,596	286	286		6,323	52,384			201	
E48	Labor Interpretive Center		208	1	1		230	179			1	

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

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No.	Div.		23.6 Finance MAPS Deficit	23.7 Finance SEMA4 Operations	23.8 Finance SEMA4 Deficit	24.2 Finance Other	24.3 Finance Financial Reporting	24.4 Finance Statewide Payroll	24.5 Finance Single Audit	25.2 Department of Employee Relations	25.3 DOER Personnel Administration	26.2 Department of Mediation Services
E50		MN State Arts Board	1,568	17	17		2,990	4,496			16	
E60		Higher Education Services Office	6,416	54	54		15,006	51,684	2,560,278		74	
E77		Zoological Garden	13,588	238	238		27,276	61,672	29,682		198	
E81		University of Minnesota - Grant Agency	124	0	0		172	0				
E91		Academy of Science	0	0	0		7	0				
E95		Humanities Commission - Grant Agency	0	0	0		8	144				
E97		Science Museum of Minnesota - Grant Agency	0	0	0		7	0				
E9W		Higher Ed Facilities Authority	0	0	0		16	745				
G03		Lottery	0	217	217		1,497	52,481			214	
G05		Racing Commission	848	0	0		2,560	1,054			5	
G06		Attorney General	11,128	496	496		19,562	98,675	822,520		434	
G09		Gambling Control Board	1,336	42	42		2,837	9,437			39	
G15		Intergovernmental Information Systems	316	2	2		270	0				
G17		Human Rights Department	664	54	54		2,000	15,774	291,118		65	
G19		Indian Affairs Council	716	7	7		1,272	1,345	74,580		6	
G30		Strategic & Long Range Planning Office	4,696	80	80		6,059	18,927	120,000		79	
G38		Investment Board	912	0	0		1,551	6,126			24	
G39		Governor's Office	4,392	94	94		4,773	12,338			51	
G53		Secretary of State	3,332	66	66		6,055	16,809			61	
G59		Government Innovation and Cooperation Board	108				0	0	0		0	
G61		State Auditor	2,164	110	110		5,451	30,686			122	
G62		MN State Retirement System (MSRS)	964	42	42		4,205	10,986			38	
G63		Public Employees Retirement Association (PERA)	2,140	71	71		5,287	19,265			70	
G66		Municipal Board	972	4	4		725	980			4	
G67		Revenue Department	32,524	1,226	1,226		63,450	332,700	39,316		1,244	
G69		Teachers Retirement Association (TRA)	1,864	52	52		2,540	14,089			52	
G90		Revenue Intergovernmental Payments	280	0	0		0	0	0		0	
G92		Ombudsperson for Families	300	0	0		573	708	0		3	
G93		Military Order of the Purple Heart - Grant Agency	0	0	0		4	0				
G96		Uniform Laws Commission - Grant Agency	0	0	0		29	0				
G98		Veterans of Foreign Wars - Grant Agency	0	0	0		2	0				
G99		Disabled American Veterans - Grant Agency	0	0	0		3	0				
G9J		Ethical Practices Board	0	9	9		1,801	1,914			8	
G9K		Administrative Hearings	2,988	87	87		5,550	21,697			83	
G9L		Black Minnesotans Council	548	5	5		833	723			4	
G9M		Spanish Speaking Affairs Council	352	3	3		816	717			4	
G9N		Asian Pacific Minnesotans Council	592	2	2		921	491	819		2	
G9Q		Finance - Debt Service	0	0	0		3,084	0	73,286			
G9R		Finance - Non-Operating	0	0	0		20,611	0	3,054,615			
G9X		Capitol Area Architectural & Planning Board	228	4	4		751	1,368			5	
G9Y		Disability Council	1,108	10	10		1,074	2,422			10	
H12		Health Department	92,404	1,153	1,153		126,978	281,653	99,475,658		1,099	
H55		Human Services	170,816	6,931	6,931		265,232	1,970,262	2,044,732,777		6,050	
H75		Veterans Affairs Department	5,852	33	33		7,845	7,880	6,161,395		31	
H76		Veterans Homes Board	24,164	836	836		36,020	201,976			618	
H7B		Medical Practices Board	2,428	0	0		6,588	7,382			30	
H7C		Nursing Board	1,028	9	9		6,307	7,129			29	
H7D		Pharmacy Board	1,200	0	0		1,962	1,852			10	
H7F		Dentistry Board	756	0	0		2,305	1,600			7	
H7H		Chiropractors Board	916	0	0		1,984	1,557			5	
H7J		Optometry Board	0	0	0		642	281			2	
H7K		Nursing Home Administrators Board	416	18	18		1,038	484			2	
H7L		Social Work Board	732	0	0		2,013	2,152			9	

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched	Dept		PV Trans	Headcount	Headcount	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs
No.	Div.	Name	23.6 Finance MAPS Deficit	23.7 Finance SEMA4 Operations	23.8 Finance SEMA4 Deficit	24.2 Finance Other	24.3 Finance Financial Reporting	24.4 Finance Statewide Payroll	24.5 Finance Single Audit	25.2 Department of Employee Relations	25.3 DOER Personnel Administration	26.2 Department of Mediation Services
H7M		Marriage & Family Therapy Board	376	0	0		615	449			2	
H7Q		Podiatric Medicine Board	188	0	0		347	0				
H7R		Veterinary Medicine Board	376	0	0		530	430			1	
H7U		Dietetics & Nutrition Practices Board	0	0	0		154	28			0	
H7V		Psychology Board	728	0	0		1,292	1,431			6	
H9G		Ombudsman - Mental Health and Mental Retardation	656	0	0		814	4,119			16	
J33		Trial Courts	18,232	814	814		29,355	126,359	18,542		758	
J52		Public Defense Board	11,192	459	459		12,858	48,890	210,070		349	
J58		Court of Appeals	680	84	84		957	16,957			85	
J65		Supreme Court	9,736	243	243		13,706	49,362	193,887		175	
J68		Tax Court of Appeals	400	7	7		504	1,323			6	
J70		Judicial Standards Board	244	2	2		0	0	0		0	
L28		Senate	0	0	0		1,474	0				
L31		House of Representatives	0	0	0		1,398	0				
P01		Military Affairs Department	34,788	313	313		23,502	98,398	13,242,981		303	
P07		Public Safety Department	119,588	1,780	1,780		611,311	514,439	22,202,850		1,804	
P08		Ombudsman - Corrections	300	4	4		600	2,411			9	
P78		Corrections Department	141,688	3,450	3,450		170,038	835,495	3,871,271		3,086	
P7T		Peace Officer Standards & Training Board (POST)	840	9	9		1,817	1,942				
P94		MN Safety Council - Grant Agency	0	0	0		2	0				
P9E		Sentencing Guidelines Commission	348	7	7		499	1,845			7	
R18		Environmental Assistance, Office of	3,660	72	72		6,068	17,156	92,375		64	
R29		Natural Resources Department	208,672	2,340	2,340		311,972	1,494,091	19,724,270		2,679	
R32		Pollution Control Agency	30,300	803	803		55,118	272,809	15,978,209		833	
R9C		Voyageurs National Park	144	1	1		404	283			1	
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	32	0	0		53	0				
R9P		Water & Soil Resources Board	3,012	58	58		6,210	12,415	975,949		51	
T79		Transportation Department	383,076	4,968	4,968		248,648	1,475,170	322,228,764		5,062	
T9B		Metro Council Transit Commission - Grant Agency	0	0	0		31	0				
T9T		Transportation Regulation Board	136	7	7		312	2,200			8	
Z99		Other	9	0	0		443	499			11	
		Totals	2,274,378	47,362	47,362	1,446,719	3,399,668	11,381,864	3,282,764,600	6,820,832	39,225	1,450,887



Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched No.	Dept Div.	Name	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd
			26.3 Mediation State Agencies	27.2 Office of the Legislative Auditor	27.3 OLA Financial Audits	27.5 OLA Single Audit	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable	29.2 State Auditor Single Audits
		<b>First Stepdown</b>							
1.2		Equipment Use Charge							
	G02	DEPARTMENT OF ADMINISTRATION							
2.2		BUREAU OF ADMINISTRATIVE MANAGEMENT							
2.3	100-4100	Commissioner							
2.4	100-3110	Employee Assistance Program							
2.5	100-4140	Personnel Services							
2.6	100-3150	Fiscal Services							
2.7	100-	Admin Mgmt - Non allocable							
3.2		BUREAU OF FACILITIES MANAGEMENT							
3.3	100-4721	Facilities Mgmt - Allocable							
3.4	100-4230	Real Estate Mgt - Leasing (10 Fund)							
4.2	100-4490	Telecommunications (Allocable 10 Fd)							
5.2		BUREAU OF OPERATIONS MANAGEMENT							
5.3	100-5211	Materials Management - Allocable 10 Fund							
5.4	100-4222	Central Mail - Allocable 10 Fd							
6.3	100-2500	Planning and Info Mgmt (old IPO)							
7.2	G10	DEPARTMENT OF FINANCE							
8.2	1000	FINANCE-BUDGET DIVISION							
8.3	2000	Analysis & Control							
8.4	2000	Budget Planning & Operations							
8.5	2000	Budget Division Gen'l Gov't							
9.2	1000	FINANCE-ACCOUNTING DIVISION							
9.3	1000	Accounting Services							
9.4	4000	Amortized SSP Development							
9.5	4000	MAPS Operations and Systems Support							
9.6	4000	MAPS Operations Deficit							
9.7	4000	SEMA4 Operations and Support							
9.8	4000	SEMA4 Operations Deficit							
9.9	1000	Accounting Division Gen'l Gov't							
10.2	1000	FINANCE-OTHER							
10.3	1000	Financial Reporting							
10.4	1000	Statewide Payroll Service							
10.5	1000	Single Audit							
10.6	1000	Other General Government							
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS							
11.3	100-0000	EMPLOYEE REL-PRSNL ADMN							
11.4	100-0000	SSP H/R PAYROLL (DOER)							
11.5	100-0000	EMPLOYEE REL-ALL OTHER							
12.2	G45	DEPARTMENT OF MEDIATION SERVICES							
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES							
12.4	100-3000	MEDIATION SVCS-OTHER							
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR							
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS							
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS							
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T							
14.2	G64	TREASURER'S OFFICE							
14.3	100-1001	TREASURER-TREASURY							
14.4	100-1001	TREASURER-OTHER							
15.2	G61	STATE AUDITOR - SINGLE AUDIT							
		<b>Second Stepdown</b>							

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched No.	Dept Div.	Name	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd
			26 3 Mediation State Agencies	27 2 Office of the Legislative Auditor	27 3 OLA Financial Audits	27 5 OLA Single Audit	28 2 State Treasurer's Office	28 3 Treasurer Treasury Allocable	29 2 State Auditor Single Audts
16 2	G02	DEPARTMENT OF ADMINISTRATION							
16 3	100-4100	BUREAU OF ADMINISTRATIVE MANAGEMENT							
16 4	100-3110	Commissioner							
16 5	100-4140	Employee Assistance Program							
16 6	100-4150	Personnel Services							
16 6	100-3150	Fiscal Services							
16 7	100-	Admin Mgmt - Non allocable							
17 2		BUREAU OF FACILITIES MANAGEMENT							
17 3	100-4721	Plant Mgmt - Allocable							
17 4	100-4230	Real Estate Mgt - Leasing (10 Fund)							
18 2	100-4490	Telecommunications (Allocable 10 Fd)							
19 2		BUREAU OF OPERATIONS MANAGEMENT							
19 3	100-5211	Materials Management - Allocable 10 Fund							
19 4	100-4222	Central Mail - Allocable 10 Fd & 61 Fd Clearing Acct							
20 3	100-2500	Planning and Info Mgmt (old IPO)							
21 2	G10	DEPARTMENT OF FINANCE							
22 2	1000	FINANCE-BUDGET DIVISION							
22 3	2000	Analysis & Control							
22 4	2000	Budget Planning & Operations							
22 5	2000	Budget Division Gen'l Gov't							
23 2	1000	FINANCE-ACCOUNTING DIVISION							
23 3	1000	Accounting Services							
23 4	4000	Amortized SSP Development							
23 5	4000	MAPS Operations and Systems Support							
23 6	4000	MAPS Operations Deficit							
23 7	4000	SEMA4 Operations and Support							
23 8	4000	SEMA4 Operations Deficit							
23 9	1000	Accounting Division Gen'l Gov't							
24 2	1000	FINANCE-OTHER							
24 3	1000	Financial Reporting							
24 4	1000	Statewide Payroll Service							
24 5	1000	Single Audit							
24 6	1000	Other General Government							
25 2	G24	DEPARTMENT OF EMPLOYEE RELATIONS							
25 3	100-0000	EMPLOYEE REL-PRSNL ADMN							
25 4	100-0000	SSP H/R PAYROLL (DOER)							
25 5	100-0000	EMPLOYEE REL-ALL OTHER							
26 2	G45	DEPARTMENT OF MEDIATION SERVICES							
26 3	100-3000	MEDIATIONS SVCS-STATE AGENCIES							
26 4	100-3000	MEDIATION SVCS-OTHER							
27 2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	71						
27 3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS		1,718,507					
27 5	100-0000	LEGIS AUDITS-SINGLE AUDITS		437,713					
27 6	100-0000	LEGIS AUDITS-GENERAL GOV'T		263,401					
28 2	G64	TREASURER'S OFFICE	13		398				
28 3	100-1001	TREASURER-TREASURY					174,675		
28 4	100-1001	TREASURER-OTHER					2,770,021		
29 2	G61	STATE AUDITOR - SINGLE AUDIT						0	
		Consumer Agencies							
	G02	Administration							
	100-2100	Public Broadcasting			0			39	

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched No.	Dept. Div.	Name	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd
			26.3 Mediation State Agencies	27.2 Office of the Legislative Auditor	27.3 OLA Financial Audits	27.5 OLA Single Audit	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable	29.2 State Auditor Single Audits
	100-2200	Materials Management Division	11		0			1,611	
	100-2300	State Building Code	27		0			1,965	
	100-2500	Public Info Policy Analysis - PIPA	4		0			187	
	100-2500	Electronic Data Interchange (EDI)	1		0			134	
	100-4302	Building Construction	28		0			1,580	780,181
	172-2100	Oil Overcharge (Stripper Wells)	1		0			102	40,493
	173-2400	911 Emergency	3		0			0	
	200-2100	STAR (Tech Related Asst)	5		0			1,136	767,020
	200-2200	Volunteer Services	5		0			1,077	
	200-2300	Capital Group Parking	20		0			25,856	
	300-2100	Development Disabilities	5		0			1,319	1,203,184
	410-2200	Risk Management	4		0			1,985	
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)			0			206	
	690-2300	Building Fund Operations (69 Fund)			0			6,933	
	82-2300	Plant Management (Consolidated)	234		0			16,497	
	840-2200	Minnesota Bookstore	19		0			5,205	
	870-2200	Records Activities	18		0			3,644	
	890-2600	Management Analysis	27		0			1,555	
	920-2200	Printing Services	50		0			26,325	
	930-2200	Central Stores	15		0			34,723	
	940-2200	Cooperative Purchasing	5		0			345	
	970-2400	Computer Services/Telecomm (97 Fund)	223		0			41,208	
	980-2200	Central Mail - Addressing/Inserting	6		0			1,207	
B04		Agriculture Department	453		420			54,305	2,010,382
B11		Barber Examiners Board	2		35			747	
B13		Commerce Department	265		206			31,367	
B14		Animal Health Board	35		90			8,977	403,020
B21		Economic Security	2,002		1,810	1,333		294,485	248,934,443
B22		Trade & Economic Development Department (DTED)	229		432	399		29,697	59,687,295
B23		MN Business Finance, Inc.	4		0			974	
B34		Housing Finance Agency	153		439			17,443	74,849,427
B41		Workers' Compensation Court of Appeals	20		58			458	
B42		Labor & Industry Department	402		871	12		51,061	3,364,525
B43		Iron Range Resources & Rehab. Board (IRRRB)	136		315			17,387	
B7A		Electricity Board	22		99			4,983	
B7E		Architecture, Engineering, Land Surveying & Landscap	6		39			2,861	
B7G		Boxing Board	2		41			302	
B7N		Horticulture Society - Grant Agency			0			1	
B7P		Accountancy Board	6		100			1,986	
B7S		Private Detective & Protective Agent Services Brd			0			311	
B80		Public Service Department	129		174			9,403	466,807
B82		Public Utilities Commission	48		135			3,348	
B9A		World Trade Center Corp.	6		288			2,264	
B9D		Amateur Sports Commission	9		123			1,005	
B9U		MN Technology Institute			123			11,422	3,756,469
B9V		Agriculture Utilization Research Institute - Grant Agency	0		0	0		0	0
E25		Center for Arts Education	62		220			11,020	214,227
E26		MN State Colleges & Universities	7,670		5,339	5,694		329,822	35,228,765
E35		Education Aids	0			0		0	0
E37		Children, Families & Learning Department	423		1,467	916		109,445	294,064,705
E40		Historical Society			222			758	
E44		Faribault Academies	201		120			6,323	
E48		Labor Interpretive Center	1		0			230	

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

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			26 3 Mediation State Agencies	27.2 Office of the Legislative Auditor	27 3 OLA Financial Audits	27 5 OLA Single Audit	28 2 State Treasurer's Office	28 3 Treasurer Treasury Allocable	29 2 State Auditor Single Audits
E50		MN State Arts Board	16		131			2,990	782,900
E60		Higher Education Services Office	74		299			26,076	2,560,278
E77		Zoological Garden	198		131			27,276	29,682
E81		University of Minnesota - Grant Agency			1,284			172	
E91		Academy of Science			0			7	
E95		Humanities Commission - Grant Agency			0			404	
E97		Science Museum of Minnesota - Grant Agency			0			7	
E9W		Higher Ed Facilities Authority	3		0			16	
G03		Lottery	214		482			1,497	
G05		Racing Commission	5		98			2,560	
G06		Attorney General	434		331			19,562	822,520
G09		Gambling Control Board	39		114			2,837	
G15		Intergovernmental Information Systems			0			270	
G17		Human Rights Department	65		221			2,000	291,118
G19		Indian Affairs Council	6		144			1,272	74,580
G30		Strategic & Long Range Planning Office	79		135			6,059	120,000
G38		Investment Board	24		2,346			1,551	
G39		Governor's Office	51		289			4,773	
G53		Secretary of State	61		366			25,865	
G59		Government Innovation and Cooperation Board	0		0	0		0	0
G61		State Auditor	122		282	1		5,451	
G62		MN State Retirement System (MSRS)	38		1,177			78,572	
G63		Public Employees Retirement Association (PERA)	70		873			209,713	
G66		Municipal Board	4		39			725	
G67		Revenue Department	1,244		2,604			2,069,801	39,316
G69		Teachers Retirement Association (TRA)	52		713			120,025	
G90		Revenue Intergovernmental Payments	0			0		0	0
G92		Ombudsperson for Families	3		0			573	0
G93		Military Order of the Purple Heart - Grant Agency			0			4	
G96		Uniform Laws Commission - Grant Agency			0			29	
G98		Veterans of Foreign Wars - Grant Agency			103			2	
G99		Disabled American Veterans - Grant Agency			0			3	
G9J		Ethical Practices Board	8		110			1,801	
G9K		Administrative Hearings	83		72			5,550	
G9L		Black Minnesotans Council	4		95			833	
G9M		Spanish Speaking Affairs Council	4		156			816	
G9N		Asian Pacific Minnesotans Council	2		96			921	819
G9Q		Finance - Debt Service			0			3,084	73,286
G9R		Finance - Non-Operating			0			20,611	3,054,615
G9X		Capitol Area Architectural & Planning Board	5		340			751	
G9Y		Disability Council	10		40			1,074	
H12		Health Department	1,099		326	361		126,978	99,475,658
H55		Human Services	6,050		3,087	2,730		498,884	2,044,732,777
H75		Veterans Affairs Department	31		74			7,845	6,161,395
H76		Veterans Homes Board	618		636			36,020	
H7B		Medical Practices Board	30		119			6,588	
H7C		Nursing Board	29		60			6,307	
H7D		Pharmacy Board	10		43			1,962	
H7F		Dentistry Board	7		68			2,305	
H7H		Chiropractors Board	5		57			1,984	
H7J		Optometry Board	2		64			642	
H7K		Nursing Home Administrators Board	2		37			1,038	
H7L		Social Work Board	9		0			2,013	

Statewide Cost Allocation Plan  
Budget 1997 and Actual 1995  
Allocation Statistics

Sched No.	Dept. Div.	Name	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd
			26.3 Mediation State Agencies	27.2 Office of the Legislative Auditor	27.3 OLA Financial Audits	27.5 OLA Single Audit	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable	29.2 State Auditor Single Audts
	H7M	Marriage & Family Therapy Board	2		0			615	
	H7Q	Podiatric Medicine Board			21			347	
	H7R	Veterinary Medicine Board	1		39			530	
	H7U	Dietetics & Nutrition Practices Board	0		0			154	
	H7V	Psychology Board	6		31			1,292	
	H9G	Ombudsman - Mental Health and Mental Retardation	16		43			814	
	J33	Trial Courts	758		0			29,355	18,542
	J52	Public Defense Board	349		311			12,858	210,070
	J58	Court of Appeals	85		0			957	
	J65	Supreme Court	175		650			13,706	193,887
	J68	Tax Court of Appeals	6		38			504	
	J70	Judicial Standards Board	0			0		0	0
	L28	Senate			0			1,474	
	L31	House of Representatives			0			1,398	
	P01	Military Affairs Department	303		299	379		23,502	13,242,981
	P07	Public Safety Department	1,804		1,049	244		626,408	22,202,850
	P08	Ombudsman - Corrections	9		32			600	
	P78	Corrections Department	3,086		1,455			170,038	3,871,271
	P7T	Peace Officer Standards & Training Board (POST)			156			1,817	
	P94	MN Safety Council - Grant Agency			0			2	
	P9E	Sentencing Guidelines Commission	7		2			499	
	R18	Environmental Assistance, Office of	64		0			6,068	92,375
	R29	Natural Resources Department	2,679		1,611			339,906	19,724,270
	R32	Pollution Control Agency	833		317			55,118	15,978,209
	R9C	Voyageurs National Park	1		14			8	
	R9F	MN/Wisc. Boundary Area Commission - Grant Agency			0			53	
	R9P	Water & Soil Resources Board	51		217			6,210	975,949
	T79	Transportation Department	5,062		2,242	556		251,335	322,228,764
	T9B	Metro Council Transit Commission - Grant Agency			0			31	
	T9T	Transportation Regulation Board	8		52			312	
	Z99	Other	11		838	305		443	
	Totals		39,203	2,419,621	40,611	12,930	2,944,696	6,061,677	3,282,729,055



STATE OF MINNESOTA  
SUMMARY OF ALLOCATION BASIS

DEPARTMENT	BASIS OF ALLOCATION
1.2 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. 1995
2.4 Employee Assistance	Actual employee count F.Y. 1995
2.5 Personnel Office	Actual employee count F.Y. 1995
2.6 Fiscal Services	Net administrative expenditures
ADMINISTRATION - BUREAU OF FACILITIES MANAGEMENT	
3.2 Bureau General Support	Net administrative expenditures by division
3.3 Resource Recovery	Gross Administrative expenditures
3.4 Leasing	Number of leases processed - F.Y. 1995
4.2 Telecommunications	Telephone charges (obj.code 202) - F.Y. 1995
ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT	
5.2 General Support	Net administrative expenditures by division
5.3 Materials Management	Encumbrance Transactions (A44's)
5.4 Central Mail	Postage revolving fund charges - F.Y. 1995
6.3 Planning and Info. Mgmt	F.Y. 1995 Computer services usage
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION	
7.2 Department General Support	Net administrative expenditures by division
FINANCE - BUDGET OPERATIONS AND SUPPORT	
8.2 Budget General Support	Net administrative expenditures
8.3 Agency Controllers	Accounting transactions - F.Y. 1995
8.4 Budget Support	Number of allotment accounts in SWAS

DEPARTMENT	BASIS OF ALLOCATION
FINANCE - ACCOUNTING	
9.2 Accounting General Support	Net administrative expenditures by division
9.3 Accounting Services	Accounting transactions - F.Y. 1995
9.4 Amortized SSP Development Costs	Payment Voucher Transactions
9.5 MAPS Operations and System Support	Payment Voucher Transactions
9.6 MAPS Operations Deficit	Payment Voucher Transactions
9.7 SEMA4 Operations and Support	Number of Active Employee Records
9.8 SEMA4 Operations Deficit	Number of Active Employee Records
FINANCE - OTHER ALLOCABLE COSTS	
10.2 Finance-Other General Support	Net administrative expenditures by division
10.3 Financial Reporting	Accounting transactions - F.Y. 1995
10.4 Central Payroll	Payroll transactions - F.Y. 1995
10.5 Single Audit	Federal cash receipts - F.Y. 1995
EMPLOYEE RELATIONS	
11.2 General Support	Net cost by division
11.3 Personnel Administration	Average FTE's - F.Y. 1995
MEDIATION SERVICES	
12.2 General Support	Net administrative expenditures by division
12.3 State Agencies	Average FTE's - F.Y. 1995
LEGISLATIVE AUDITOR	
13.2 General Support	Net administrative expenditures by division
13.3 Financial Audits	Average hours of service over the past Four Years
13.4 Program Audits	Actual hours of service - F.Y. 1995
13.5 Single Audit	Actual hours of service - F.Y. 1995
TREASURER	
14.2 General Support	Net administrative expenditures by division
14.3 Treasury	SWAS trans. & subsystem warrants - F.Y. 1995
ATTORNEY GENERAL - GENERAL SUPPORT	
15.2 General Support	Net administrative expenditures by division
15.3 Legal Services	Actual hours of service - F.Y. 1995
STATE AUDITOR - SINGLE AUDIT	
16.2 Single Audit	Federal cash receipts - F.Y. 1995



F.Y. 1997 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, 1995. 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  
Budget State Fiscal Year 1997  
First Stepdown

Schedule No. 1.1

## Equipment

	Equipment Use <u>Allowance</u>	
<b>Direct Costs:</b>	0	
Total Costs	0	
	0	
	0	
Equipment	0	
	<hr/>	
	0	0
Total Direct Expenditures		
<b>Less: Ineligible Costs</b>	0	0
Equipment	0	0
Grants	<hr/>	
	0	0
Subtotal Ineligible Costs		
	0	0
<b>Net Eligible Direct Costs</b>	494,331	494,331
	0	
<b>Add: Allocated Costs</b>	0	
Sum of Allocated Costs	<hr/>	
	494,331	494,331
Distribution of Allocated Costs	0	
Total Allocable Costs	<hr/>	
	494,331	494,331
Less: Disallowed Costs	0	
Net Allocable Costs	<hr/> <hr/>	
	494,331	494,331

**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. 1995 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. 1995.

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. 1995.

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

State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 1997  
First Stepdown

Schedule No. 2.1

## Administration

		2.2	2.3	2.4	2.5	2.6
	Bureau of Admin. Mgmt.	General Support Allocation	Admin Mgm Commissio Office	Admin Mgm Employee Assistance	Admin Mgm Personnel Office	Admin Mgm Fiscal Services
<b>Direct Costs:</b>						
Total Costs	2,053,929		526,115	386,412	430,007	711,395
	0					
	0					
Equipment	0					
	0					
Total Direct Expenditures	2,053,929	0	526,115	386,412	430,007	711,395
<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>	2,053,929	0	526,115	386,412	430,007	711,395
<b>Add: Allocated Costs</b>	0					
Equipment (6.67% of Asset Cos	21,676	21,676				
	0					
Sum of Allocated Costs	2,075,605	21,676	526,115	386,412	430,007	711,395
Distribution of Allocated Costs	0	(21,676)	6,193	4,062	4,939	6,482
Total Allocable Costs	2,075,605	0	532,308	390,474	434,946	717,877
Less: Disallowed Costs	0					
<b>Net Allocable Costs</b>	2,075,605	0	532,308	390,474	434,946	717,877

**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. 1995 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. 1995.

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.

Schedule No. 3.1

## Administration

		3.2	3.3	3.4	4.3
	Bureau of Facilities Mgmt	General Support Allocation	Plant Mgmt Resource Recovery	Facilities Manageme Leasing	Intertech Telecom- munication
<b>Direct Costs:</b>					
Total Costs	1,667,681		628,582	322,099	717,000
	97				97
	0				
Equipment	0				
	0				
Total Direct Expenditures	1,667,778	0	628,582	322,099	717,097
<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>	1,667,778	0	628,582	322,099	717,097
<b>Add: Allocated Costs</b>	0				
Equipment (6.67% of Asset Cost)	14,396	4,937			9,459
Admin - Commissioner's Office	27,413	13,630			13,783
Admin - Employee Assistance Program	441	219			222
Admin - Personnel Services	22,399	11,137			11,262
Admin - Fiscal Services	42,535	1,409			41,126
Sum of Allocated Costs	1,774,962	31,332	628,582	322,099	792,949
Distribution of Allocated Costs	0	(31,332)	9,606	5,071	16,655
Total Allocable Costs	1,774,962	0	638,188	327,170	809,604
Less: Disallowed Costs	0				
Net Allocable Costs	1,774,962	0	638,188	327,170	809,604
Net Allocable Costs	(1,774,962)	0	(638,188)	(327,170)	(809,604)

**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** - Activities relating to the purchase, handling, and management of state owned materials are included in this activity. Costs of Materials Management have been allocated based on the number of encumbrance transactions (A44) processed in F.Y. 1995.
- **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. 1995 postage charges.
- **Planning and Information Management** - 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. 1995.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1995 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, 29, and 33.

Schedule No. 5.1

## Administration

	Bureau of Operations Mgmt	5.2 General Support Allocation	5.3 Operations Materials Management	5.4 Operations Central Mail	6.3 Planning and Information Mgmt
<b>Direct Costs:</b>					
Total Costs	4,251,827		2,500,378	484,707	1,266,742
	0				
Equipment	0				
	0				
Total Direct Expenditures	4,251,827	0	2,500,378	484,707	1,266,742
<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>	4,251,827	0	2,500,378	484,707	1,266,742
<b>Add: Allocated Costs</b>	0				
Equipment (6.67% of Asset Cost)	37,142	37,142			
Admin - Commissioner's Office	49,515	49,515			
Admin - Employee Assistance Program	797	797			
Admin - Personnel Services	40,458	40,458			
Admin - Fiscal Services	11,189	11,189			
Admin- Resource Recovery	416	416			
Admin - Real Estate Mgmt - Leasing	1,650	1,650			
Admin - Telecommunications	2,555	2,555			
Sum of Allocated Costs	4,395,549	143,722	2,500,378	484,707	1,266,742
Distribution of Allocated Costs	(1)	(143,722)	83,567	15,458	44,696
Total Allocable Costs	4,395,548	0	2,583,945	500,165	1,311,438
Less: Disallowed Costs	0				
Net Allocable Costs	4,395,548	0	2,583,945	500,165	1,311,438



F.Y. 1997 BUDGET

SCHEDULE 7.0

**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. 1995.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1995 net cost of these activities.

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

State of Minnesota  
Summary of Allocated Costs  
Budget State Fiscal Year 1997  
First Stepdown

Schedule No. 7.1

## Finance

	Department of Finance	7.2 General Support Allocation	8.2 Finance Budget Division	9.2 Finance Accounting Division	10.2 Finance Other Allocable
<b>Direct Costs:</b>					
Total Costs	1,426,842	1,426,842			
	0				
	0				
Equipment	0				
	0				
Total Direct Expenditures	1,426,842	1,426,842	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>	1,426,842	1,426,842	0	0	0
<b>Add: Allocated Costs</b>	0				
Allocable Costs					
Equipment (6.67% of Asset Cost)	121,907	121,907			
Admin - Employee Assistance Program	1,969	1,969			
Admin - Resource Recovery	2,179	2,179			
Admin - Bureau of Property Mgmt	2,749	2,749			
Admin - Telecommunications	5,347	5,347			
Admin - Materials Mgmt	10,149	10,149			
Admin - Bureau of Operations Mgmt	11,303	11,303			
Admin - Planning and Information Mgmt	83,321	83,321			
Sum of Allocated Costs	1,665,766	1,665,766	0	0	0
Distribution of Allocated Costs	0	(1,665,766)	145,333	1,398,095	122,338
Total Allocable Costs	1,665,766	0	145,333	1,398,095	122,338
Less: Disallowed Costs	0				
Net Allocable Costs	1,665,766	0	145,333	1,398,095	122,338

**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. 1995. 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, 1994.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1995 net cost of these activities.

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

Schedule No. 8.1

## Finance

	<u>Finance Budgets</u>	<u>8.2 General Support Allocation</u>	<u>8.3 Finance Agency Controllers</u>	<u>8.4 Finance Budget Support</u>	<u>8.5 Finance Budget Sup. Gen'l Gov't</u>
<b>Direct Costs:</b>					
Total Costs	2,026,000		1,124,930	656,116	244,954
	0				
	0				
Equipment	0				
	0				
Total Direct Expenditures	2,026,000	0	1,124,930	656,116	244,954
<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>	2,026,000	0	1,124,930	656,116	244,954
<b>Add: Allocated Costs</b>	0				
Department Of Finance	145,333	145,333			
	0				
Sum of Allocated Costs	2,171,333	145,333	1,124,930	656,116	244,954
Distribution of Allocated Costs	(1)	(145,333)	89,336	39,421	16,575
Total Allocable Costs	2,171,332	0	1,214,266	695,537	261,529
Less: Disallowed Costs	261,529				261,529
Net Allocable Costs	1,909,803	0	1,214,266	695,537	0

F.Y. 1997 BUDGET

SCHEDULE 9.0

**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. 1995 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. 1995.

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

Schedule No. 9.1

## Finance

	<u>Finance Accounting Dept</u>	<u>9.2 General Support Allocation</u>	<u>9.3 Finance Accounting Services</u>	<u>9.5 MAPS Operations &amp; Support</u>	<u>9.7 SEMA4 Operations &amp; Support</u>	<u>9.9 Accounting General Government</u>
Direct Costs:						
Total Costs	12,319,210		2,142,602	5,423,296	4,674,705	78,607
	0					
Equipment	0					
	0					
Total Direct Expenditures	12,319,210	0	2,142,602	5,423,296	4,674,705	78,607
Less: Ineligible Costs						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
Net Eligible Direct Costs	12,319,210	0	2,142,602	5,423,296	4,674,705	78,607
Add: Allocated Costs	0					
Department Of Finance	1,398,095	1,398,095				
	0					
Sum of Allocated Costs	13,717,305	1,398,095	2,142,602	5,423,296	4,674,705	78,607
Distribution of Allocated Costs	0	(1,398,095)	323,952	509,269	552,556	12,318
Total Allocable Costs	13,717,305	0	2,466,554	5,932,565	5,227,261	90,925
Less: Disallowed Costs	90,925					90,925
Net Allocable Costs	13,626,380	0	2,466,554	5,932,565	5,227,261	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. 1995.

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. 1995.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1995 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. 1995 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. 10.1

## Finance

	Finance Other	10.2 General Support Allocation	10.3 Finance Financial Reporting	10.4 Statewide Payroll Service	10.5 Finance Single Audit	10.6 Finance Other Gen'l Gov't
<b>Direct Costs:</b>						
Total Costs	2,873,737		888,519	1,490,681	30,037	464,500
	0					
	0					
Equipment	0					
	0					
Total Direct Expenditures	2,873,737	0	888,519	1,490,681	30,037	464,500
<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>	2,873,737	0	888,519	1,490,681	30,037	464,500
<b>Add: Allocated Costs</b>	0					
Department of Finance	122,338	122,338				
	0					
	0					
	0					
<b>Sum of Allocated Costs</b>	2,996,075	122,338	888,519	1,490,681	30,037	464,500
<b>Distribution of Allocated Costs</b>	0	(122,338)	31,632	53,170	1,069	36,467
<b>Total Allocable Costs</b>	2,996,075	0	920,151	1,543,851	31,106	500,967
<b>Less: Disallowed Costs</b>	500,967					500,967
<b>Net Allocable Costs</b>	2,495,108	0	920,151	1,543,851	31,106	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. 1995.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1995 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. 11.1

## Employee Relations

Department	11.2 General Employee Relations	11.3 DOER Personnel Administrati	11.4 DOER SSP - H/R Payroll	11.5 DOER General Governme
<b>Direct Costs:</b>				
Total Costs	7,493,630	415,691	6,195,961	0 881,978
	0			
	0			
Equipment	0			
	0			
Total Direct Expenditures	7,493,630	415,691	6,195,961	0 881,978
<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>	7,493,630	415,691	6,195,961	0 881,978
<b>Add: Allocated Costs</b>	0			
Allocable Costs				
Equipment (6.67% of Asset Cost)	199,461	199,461		
Admin - Employee Assistance Program	2,054	2,054		
Admin - Fiscal B (ISF Admin)	22,354	22,354		
Admin - Bureau of Property Mgmt	1,650	1,650		
Admin- Plant Mgmt - Res. Recovery	2,824	2,824		
Admin - Telecommunications	20,175	20,175		
Admin - Bureau of Operations Mgmt	8,326	8,326		
Admin - Materials Management	19,926	19,926		
Department Of Finance	21,316	21,316		
Finance - Budgets	4,576	4,576		
Finance - Budget Support	43,300	43,300		
Finance - Accounting Dept.	13,365	13,365		
Finance - Accounting Services	24,916	24,916		
Finance - Other Allocable Costs	9,197	9,197		
Finance - Financial Reporting	33,972	33,972		
Finance - Central Payroll	27,363	27,363		
Department of Employee Relations	16,153	16,153		
DOER - Personnel Administration	6,702	6,702		
	0			
	0			
Sum of Allocated Costs	7,971,260	893,321	6,195,961	0 881,978
Distribution of Allocated Costs	0	(893,321)	793,205	8,733 91,383
Total Allocable Costs	7,971,260	0	6,989,166	8,733 973,361
Less: Disallowed Costs	982,094			8,733 973,361
Net Allocable Costs	6,989,166	0	6,989,166	0 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. 1995.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1995 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.

Schedule No. 12.1

## Mediation Services

	Department Mediation Services	12.2 General Support Allocation	12.3 Mediation State Agencies	12.4 Mediation General Government
<b>Direct Costs:</b>				
Total Costs	1,447,935	18,582	18,582	1,410,771
	0			
	0			
Equipment	0			
	0			
Total Direct Expenditures	1,447,935	18,582	18,582	1,410,771
<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>	1,447,935	18,582	18,582	1,410,771
<b>Add: Allocated Costs</b>	0			
Allocable Costs	0			
Equipment (6.67% of Asset Cost)	15,604	15,604		
Admin - Employee Assistance Program	224	224		
Admin- Plant Mgmt - Res. Recovery	138	138		
Admin - Telecommunications	512	512		
Admin-Operations materials mgmt	1,609	1,609		
Admin -Central Mail	359	359		
Admin-Planning and Info Mgmt	553	553		
Finance - Budgets	570	570		
Finance - Budget Support	535	535		
Finance - Accounting Dept.	1,157	1,157		
Finance - SSP Costs	1,231	1,231		
Finance -Maps Operations	2,294	2,294		
Finance - Maps Deficit	847	847		
Finance -SEMA 4 Operations	2,520	2,520		
Finance-SEMA4 Deficit	2,030	2,030		
Finance-Financial Reporting	432	432		
Finance-Central Payroll	620	620		
DOER-Personnel Administration	4,009	4,009		
	0			
	0			
Sum of Allocated Costs	1,483,179	53,826	18,582	1,410,771
Distribution of Allocated Costs	0	(53,826)	659	53,167
Total Allocable Costs	1,483,179	0	19,241	1,463,938
Less: Disallowed Costs	1,482,520		18,582	1,463,938
Net Allocable Costs	659	0	659	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. 1995 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. 1995.

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. 1995 allocation.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1995 net cost of these activities.

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

Schedule No. 13.1

## Legislative Auditor

	Office of the Legislative Auditor	13.2 General Support <u>Allocation</u>	13.3 OLA Financial <u>Audits</u>	13.5 OLA Single <u>Audits</u>	13.6 OLA General <u>Government</u>
<b>Direct Costs:</b>					
Total Costs	3,165,060	721,722	1,937,167	493,406	12,765
	0				
	0				
Equipment	0				
	0				
Total Direct Expenditures	3,165,060	721,722	1,937,167	493,406	12,765
<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>	3,165,060	721,722	1,937,167	493,406	12,765
<b>Add: Allocated Costs</b>	0				
Allocable Costs	0				
Equipment (6.67% of Asset Cost)	54,745	54,745			
Admin - Employee Assistance Program	693	693			
Admin- Plant Mgmt - Res. Recovery	341	341			
Admin -Facilities Mgmt	550	550			
Admin-Telecommunications	606	606			
Admin-Operations materials mgmt	3,032	3,032			
Admin -Central Mail	464	464			
Admin-Planning and Info Mgmt	1,272	1,272			
Finance - Budgets	815	815			
Finance - Budget Support	535	535			
Finance - Accounting Dept.	1,656	1,656			
Finance - SSP Costs	2,005	2,005			
Finance -Maps Operations	3,737	3,737			
Finance - Maps Deficit	1,379	1,379			
Finance -SEMA 4 Operations	8,438	8,438			
Finance-SEMA4 Deficit	6,797	6,797			
Finance-Financial Reporting	618	618			
Finance-Central Payroll	2,508	2,508			
DOER-Personnel Administration	12,407	12,407			
Sum of Allocated Costs	3,267,658	824,320	1,937,167	493,406	12,765
Distribution of Allocated Costs	0	(824,321)	585,464	149,121	89,736
Total Allocable Costs	3,267,659	0	2,522,631	642,527	102,501
Less: Disallowed Costs	102,501				102,501
Net Allocable Costs	3,165,158	0	2,522,631	642,527	0

F.Y. 1997 BUDGET

SCHEDULE 14.0

**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. 1995 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.

Schedule No. 14.1

## Treasurer

	State Treasurer's Office	14.2 General Support Allocation	14.3 Treasurer Treasury Allocable	14.4 Treasurer General Government
<b>Direct Costs:</b>				
Total Costs	2,457,977		162,072	2,295,905
	0			
	0			
Equipment	0			
	0			
Total Direct Expenditur	2,457,977	0	162,072	2,295,905
<b>Less: Ineligible Costs</b>				
Equipment	0	0	0	0
Grants	0	0	0	0
Subtotal Ineligible Cost	0	0	0	0
<b>Net Eligible Direct Costs</b>	2,457,977	0	162,072	2,295,905
<b>Add: Allocated Costs</b>	0			
Equipment (6.67% of Asset	29,400	29,400		
Admin - Employee Assistan	128	128		
Admin- Plant Mgmt - Res.	247	247		
Admin -Facilities Mgmt	550	550		
Admin-Telecommunication	362	362		
Admin-Operations material	1,238	1,238		
Admin -Central Mail	138	138		
Admin-Planning and Info M	117	117		
Finance - Budgets	1,748	1,748		
Finance - Budget Support	654	654		
Finance - Accounting Dept.	3,551	3,551		
Finance - SSP Costs	1,014	1,014		
Finance -Maps Operations	1,889	1,889		
Finance - Maps Deficit	697	697		
Finance -SEMA 4 Operatio	1,425	1,425		
Finance-SEMA4 Deficit	1,147	1,147		
Finance-Financial Reportin	1,325	1,325		
Finance-Central Payroll	379	379		
DOER-Personnel Administr	2,297	2,297		
OLA Financial Audits	20,628	20,628		
Sum of Allocated Costs	2,526,911	68,934	162,072	2,295,905
Distribution of Allocated Co	0	(68,934)	4,089	64,845
Total Allocable Costs	2,526,911	0	166,161	2,360,750
Less: Disallowed Costs	2,360,750			2,360,750
Net Allocable Costs	166,161	0	166,161	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. 1995.

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 1997  
 First Stepdown

Schedule No. 15.1

**State Auditor**

	State Auditor <u>Single Audit</u>	15.2 General Support <u>Allocation</u>
<b>Direct Costs:</b>		
Total Costs	78,087	78,087
	0	
	0	
Equipment	0	
	0	
Total Direct Expenditures	<u>78,087</u>	<u>78,087</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>	78,087	78,087
<b>Add: Allocated Costs</b>	0	
Admin-Resource Recovery	5	5
	0	
	0	
Sum of Allocated Costs	<u>78,092</u>	<u>78,092</u>
Distribution of Allocated Costs	5	5
Total Allocable Costs	<u>78,092</u>	<u>78,092</u>
Less: Disallowed Costs	0	
Net Allocable Costs	<u><u>78,092</u></u>	<u><u>78,092</u></u>

F.Y. 1997 BUDGET

SCHEDULE 16.0

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

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. 16.1

## Administration

	<u>Bureau of Admin. Mgmt.</u>	<u>16.2 General Support Allocation</u>	<u>16.3 Admin Mgmt Commissioner Office</u>	<u>16.4 Admin Mgmt Employee Assistance</u>	<u>16.5 Admin Mgmt Personnel Office</u>	<u>16.6 Admin Mgmt Fiscal Services</u>
Direct Costs:						
Total Costs	0					
	0					
	0					
Equipment	0					
	0					
Total Direct Expenditures	0	0	0	0	0	0
Less: Ineligible Costs						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0
Add: Allocated Costs	0					
First Stepdown	0					
Admin - Commissioner's Office	22,461	22,461				
Admin - Employee Assistance Program	361	361				
Admin - Personnel Services	18,353	18,353				
Admin - Fiscal Services	15,953	15,953				
Admin- Resource Recovery	184	184				
Admin - Real Estate Mgmt - Leasing	2,199	2,199				
Admin - Telecommunications	426	426				
Admin - Materials Management	4,827	4,827				
Admin - Central Mail	145	145				
Admin - Planning and Info Mgmt.	327	327				
Finance - Agency Controllers	1,514	1,514				
Finance - Budget Support	773	773				
Finance - Accounting Services	3,075	3,075				
Amortized SSP Development	2,566	2,566				
Finance - MAPS Ops	4,784	4,784				
Finance - MAPS Deficit	1,766	1,766				
Finance - Sema4 Ops	3,843	3,843				
Finance - SEMA4 Deficit	3,095	3,095				
Finance - Financial Reporting	1,147	1,147				
Finance - Central Payroll	1,375	1,375				
DOER - Personnel Administration	6,468	6,468				
Mediation - State Agencies	1	1				
Treasurer-Allocable Admin	116	116				
Sum of Allocated Costs	95,759	95,759	0	0	0	0
Distribution of Allocated Costs	1	(95,759)	27,359	17,946	21,820	28,635
Total Allocable Costs	95,760	0	27,359	17,946	21,820	28,635
Less: Disallowed Costs	0					
Net Allocable Costs	95,760	0	27,359	17,946	21,820	28,635

F.Y. 1997 BUDGET

SCHEDULE 17.0

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

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. 17.1

## Administration

	Bureau of Facilities Mgmt	17.2 General Support Allocation	17.3 Plant Mgmt Resource Recovery	17.4 Facilities Management Leasing	18.3 Intertech Telecom- munications
<b>Direct Costs:</b>					
Total Costs	0				
	0				
	0				
Equipment	0				
	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				
<b>First Stepdown</b>	0				
Admin- Resource Recovery	105	105			
Admin - Real Estate Mgmt - Leasing	14,297	14,297			
Admin - Telecommunications	128	128			
Admin - Materials Management	495	495			
Admin - Central Mail	234	234			
Admin - Planning and Info Mgmt.	33	33			
Finance - Agency Controllers	134	134			
Finance - Budget Support	475	475			
Finance - Accounting Services	272	272			
Amortized SSP Development	227	227			
Finance - MAPS Ops	422	422			
Finance - MAPS Deficit	156	156			
Finance - Sema4 Ops	2,332	2,332			
Finance - SEMA4 Deficit	1,878	1,878			
Finance - Financial Reporting	101	101			
Finance - Central Payroll	320	320			
DOER - Personnel Administration	3,925	3,925			
Treasurer-Allocable Admin	10	10			
<b>Second Stepdown</b>	0				
Admin - Commissioner's Office	731	731			
Admin - Employee Assistance Program	10	10			
Admin - Personnel Services	583	583			
Admin - Fiscal Services	57	57			
Sum of Allocated Costs	26,925	26,925	0	0	0
Distribution of Allocated Costs	0	(26,925)	8,255	4,358	14,312
Total Allocable Costs	26,925	0	8,255	4,358	14,312
Less: Disallowed Costs	0				
<b>Net Allocable Costs</b>	<u>26,925</u>	<u>0</u>	<u>8,255</u>	<u>4,358</u>	<u>14,312</u>

F.Y. 1997 BUDGET

SCHEDULE 19.0

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

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. 19.1

## Administration

	Bureau of Operations <u>Mgmt</u>	19.2 General Support <u>Allocation</u>	19.3 Operations Materials <u>Management</u>	19.4 Operations Central <u>Mail</u>	20.3 Planning and Information <u>Mgmt</u>
<b>Direct Costs:</b>					
Total Costs	0				
	0				
	0				
Equipment	0				
	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				
<u>First Stepdown</u>	0				
Admin - Materials Management	2,475	2,475			
Admin - Central Mail	1,697	1,697			
Admin - Planning and Info Mgmt.	2,931	2,931			
Finance - Agency Controllers	1,062	1,062			
Finance - Budget Support	357	357			
Finance - Accounting Services	2,157	2,157			
Amortized SSP Development	1,800	1,800			
Finance - MAPS Ops	3,355	3,355			
Finance - MAPS Deficit	1,238	1,238			
Finance - Sema4 Ops	8,466	8,466			
Finance - SEMA4 Deficit	6,819	6,819			
Finance - Financial Reporting	804	804			
Finance - Central Payroll	2,676	2,676			
DOER - Personnel Administration	14,258	14,258			
Mediation - State Agencies	1	1			
Treasurer-Allocable Admin	81	81			
<u>Second Stepdown</u>	0				
Admin - Commissioner's Office	2,657	2,657			
Admin - Employee Assistance Program	37	37			
Admin - Personnel Services	2,119	2,119			
Admin - Fiscal Services	456	456			
Admin- Resource Recovery	13	13			
Admin - Real Estate Mgmt - Leasing	23	23			
Admin - Telecommunications	216	216			
Sum of Allocated Costs	55,698	55,698	0	0	0
Distribution of Allocated Costs	1	(55,698)	32,386	5,991	17,322
Total Allocable Costs	55,699	0	32,386	5,991	17,322
Less: Disallowed Costs	0				
Net Allocable Costs	55,699	0	32,386	5,991	17,322



F.Y. 1997 BUDGET

SCHEDULE 21.0

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

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. 21.1

## Finance

	Department of <u>Finance</u>	21.2 General Support <u>Allocation</u>	22.2 Finance Budget Division	23.2 Finance Accounting Division	24.2 Finance Other Allocable
<b>Direct Costs:</b>					
Total Costs	0				
	0				
	0				
Equipment	0				
	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				
<u>First Stepdown</u>	0				
Finance - Agency Controllers	11,755	11,755			
Finance - Budget Support	1,189	1,189			
Finance - Accounting Services	23,878	23,878			
Amortized SSP Development	4,639	4,639			
Finance - MAPS Ops	8,648	8,648			
Finance - MAPS Deficit	3,192	3,192			
Finance - Sema4 Ops	20,054	20,054			
Finance - SEMA4 Deficit	16,153	16,153			
Finance - Financial Reporting	8,908	8,908			
Finance - Central Payroll	5,909	5,909			
DOER - Personnel Administration	35,251	35,251			
Mediation - State Agencies	3	3			
OLA - Financial Audits	139,549	139,549			
OLA - Program Audits	10,888	10,888			
Treasurer-Allocable Admin	898	898			
<u>Second Stepdown</u>	0				
Admin - Employee Assistance Program	91	91			
Admin- Resource Recovery	66	66			
Admin - Real Estate Mgmt - Leasing	39	39			
Admin - Telecommunications	452	452			
Admin - Materials Management	128	128			
Admin - Central Mail	136	136			
Admin - Planning and Info Mgmt.	1,103	1,103			
Sum of Allocated Costs	292,929	292,929	0	0	0
Distribution of Allocated Costs	0	(292,929)	25,557	245,858	21,514
Total Allocable Costs	292,929	0	25,557	245,858	21,514
Less: Disallowed Costs	0				
Net Allocable Costs	292,929	0	25,557	245,858	21,514

F.Y. 1997 BUDGET

SCHEDULE 22.0

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

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. 22.1

## Finance

	Finance Budgets	22.2 General Support Allocation	22.3 Finance Agency Controllers	22.4 Finance Budget Support	22.5 Finance Budget Sup. Gen'l Gov't
<b>Direct Costs:</b>					
Total Costs	0				
	0				
	0				
Equipment	0				
	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	25,557	25,557			
Sum of Allocated Costs	25,557	25,557	0	0	0
Distribution of Allocated Costs	0	(25,557)	15,710	6,932	2,915
Total Allocable Costs	25,557	0	15,710	6,932	2,915
Less: Disallowed Costs	2,915				2,915
Net Allocable Costs	22,642	0	15,710	6,932	0

F.Y. 1997 BUDGET

SCHEDULE 23.0

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

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.

Starting in F.Y 1996, the new accounting system and payroll system were put into place. Costs for both the accounting system and the payroll system were allocated based upon the department's usage of the systems. All revenues and direct-billed charges are accounted for in the initial allocation.

Schedule No. 23.1

## Finance

	<u>Finance Accounting Dept</u>	<u>23.2 General Support Allocation</u>	<u>23.3 Finance Accounting Services</u>	<u>23.5 MAPS Operations &amp; Support</u>	<u>23.7 SEMA4 Operations &amp; Support</u>	<u>23.9 Accounting General Government</u>
Direct Costs:						
Total Costs	0					
	0					
	0					
Equipment	0					
	0					
Total Direct Expenditures	0	0	0	0	0	0
Less: Ineligible Costs						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0
Add: Allocated Costs	0					
First Stepdown	0					
Second Stepdown	0					
Department Of Finance	245,858	245,858				
Sum of Allocated Costs	245,858	245,858	0	0	0	0
Distribution of Allocated Costs	0	(245,858)	56,968	89,556	97,168	2,166
Total Allocable Costs	245,858	0	56,968	89,556	97,168	2,166
Less: Disallowed Costs	2,166					2,166
Net Allocable Costs	243,692	0	56,968	89,556	97,168	0

F.Y. 1997 BUDGET

SCHEDULE 24.0

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

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. 24.1

## Finance

	<u>Finance Other</u>	<u>24.2 General Support Allocation</u>	<u>24.3 Finance Financial Reporting</u>	<u>24.4 Statewide Payroll Service</u>	<u>24.5 Finance Single Audit</u>	<u>24.6 Finance Other Gen'l Gov't</u>
Direct Costs:						
Total Costs	0					
	0					
	0					
Equipment	0					
	0					
Total Direct Expenditures	0	0	0	0	0	0
Less: Ineligible Costs						
Equipment	0	0	0	0	0	0
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0
Add: Allocated Costs	0					
First Stepdown	0					
Second Stepdown	0					
Department Of Finance	21,514	21,514				
Distribution of Allocated Costs	0	(21,514)	5,563	9,350	188	6,413
Total Allocable Costs	21,514	0	5,563	9,350	188	6,413
Less: Disallowed Costs	0					
Net Allocable Costs	21,514	0	5,563	9,350	188	6,413



F.Y. 1997 BUDGET

SCHEDULE 25.0

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

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. 25.1

## Employee Relations

Department of Employee Relations	25.2 General Support Allocation	25.3 DOER Personnel Administration	25.4 DOER SSP - H/R Payroll	25.5 DOER General Government
<b>Direct Costs:</b>				
Total Costs	0			
	0			
	0			
Equipment	0			
	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			
DOER - Personnel Administration	36,768	36,768		
Mediation - State Agencies	3	3		
OLA - Financial Audits	69,010	69,010		
OLA - Program Audits	342	342		
Treasurer-Allocable Admin	1,628	1,628		
Second Stepdown	0			
Admin - Employee Assistance Program	95	95		
Admin- Resource Recovery	681	681		
Admin - Real Estate Mgmt - Leasing	23	23		
Admin - Telecommunications	238	238		
Admin - Materials Management	254	254		
Admin - Central Mail	100	100		
Admin - Planning and Info Mgmt.	264	264		
Finance - Agency Controllers	280	280		
Finance - Budget Support	46	46		
Finance - Accounting Services	1,015	1,015		
Finance - MAPS Ops	378	378		
Finance - Sema4 Ops	636	636		
Finance - Financial Reporting	99	99		
Finance - Central Payroll	41	41		
Sum of Allocated Costs	111,901	111,901	0	0
Distribution of Allocated Costs	0	(111,901)	99,360	1,094
Total Allocable Costs	111,901	0	99,360	1,094
Less: Disallowed Costs	0			
<b>Net Allocable Costs</b>	<b>111,901</b>	<b>0</b>	<b>99,360</b>	<b>1,094</b>

F.Y. 1997 BUDGET

SCHEDULE 26.0

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

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

## Mediation Services

	Department of Mediation Services	26.2 General Support Allocation	26.3 Mediation State Agencies	26.4 Mediation General Government
<b>Direct Costs:</b>				
Total Costs	0			
	0			
	0			
Equipment	0			
	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	4,457	4,457		
Treasurer-Allocable Admin	44	44		
State Auditor - Single Audits	1	1		
Second Stepdown	0			
Admin - Employee Assistance Program	10	10		
Admin- Resource Recovery	4	4		
Admin - Materials Management	20	20		
Admin - Central Mail	4	4		
Admin - Planning and Info Mgmt.	7	7		
Finance - Agency Controllers	7	7		
Finance - Budget Support	5	5		
Finance - Accounting Services	27	27		
Finance - MAPS Ops	35	35		
Finance - Sema+ Ops	47	47		
Finance - Financial Reporting	3	3		
Finance - Central Payroll	4	4		
DOER - Personnel Administration	58	58		
Sum of Allocated Costs	4,733	4,733	0	0
Distribution of Allocated Costs	0	(4,733)	58	4,675
Total Allocable Costs	4,733	0	58	4,675
Less: Disallowed Costs	0			
Net Allocable Costs	4,733	0	58	4,675

F.Y. 1997 BUDGET

SCHEDULE 27.0

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

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. 27.1

## Legislative Auditor

	Office of the Legislative Auditor	27.2 General Support <u>Allocation</u>	27.3 OLA Financial Audits	27.5 OLA Single Audits	27.6 OLA General <u>Government</u>
<b>Direct Costs:</b>					
Total Costs	0				
	0				
	0				
Equipment	0				
	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				
<u>First Stepdown</u>	0				
OLA - Financial Audits	91,336	91,336			
Treasurer-Allocable Admin	62	62			
<u>Second Stepdown</u>	0				
Admin - Employee Assistance Program	32	32			
Admin- Resource Recovery	10	10			
Admin - Real Estate Mgmt - Leasing	8	8			
Admin - Telecommunications	51	51			
Admin - Materials Management	38	38			
Admin - Central Mail	6	6			
Admin - Planning and Info Mgmt.	17	17			
Finance - Agency Controllers	11	11			
Finance - Budget Support	5	5			
Finance - Accounting Services	39	39			
Finance - MAPS Ops	57	57			
Finance - Sema4 Ops	158	158			
Finance - Financial Reporting	4	4			
Finance - Central Payroll	15	15			
DOER - Personnel Administration	179	179			
Sum of Allocated Costs	92,028	92,028	0	0	0
Distribution of Allocated Costs	0	(92,028)	65,362	16,648	10,018
Total Allocable Costs	92,028	0	65,362	16,648	10,018
Less: Disallowed Costs	0				
Net Allocable Costs	92,028	0	65,362	16,648	10,018

F.Y. 1997 BUDGET

SCHEDULE 28.0

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

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  
Budget State Fiscal Year 1997  
Second Stepdown

Schedule No. 28.1

# Treasurer

	State Treasurer's Office	28.2 General Support Allocation	28.3 Treasurer Treasury Allocable	28.4 Treasurer General Government
<b>Direct Costs:</b>				
Total Costs	0			
	0			
	0			
Equipment	0			
	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	134	134		
<u>Second Stepdown</u>	0			
Admin- Resource Recovery	8	8		
Admin - Real Estate Mgmt - Leasing	8	8		
Admin - Telecommunications	31	31		
Admin - Materials Management	16	16		
Admin - Central Mail	2	2		
Admin - Planning and Info Mgmt.	2	2		
Finance - Agency Controllers	23	23		
Finance - Budget Support	7	7		
Finance - Accounting Services	83	83		
Finance - MAPS Ops	29	29		
Finance - Sema4 Ops	27	27		
Finance - Financial Reporting	8	8		
Finance - Central Payroll	2	2		
DOER - Personnel Administration	33	33		
OLA - Financial Audits	641	641		
Sum of Allocated Costs	1,054	1,054	0	0
Distribution of Allocated Costs	0	(1,054)	63	991
Total Allocable Costs	1,054	0	63	991
Less: Disallowed Costs	0			
Net Allocable Costs	1,054	0	63	991





STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
BILLED SERVICES

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TABLE OF CONTENTS

DEPARTMENT OF ADMINISTRATION

RISK MANAGEMENT INTERNAL SERVICE FUND (DIV 211)

Nature and Extent of Services . . . . .	A-1
Balance Sheet . . . . .	A-2
Income Statement . . . . .	A-3
Comparative Statement of Cash Flow . . . . .	A-4
Footnotes . . . . .	A-5
Schedule of Rates . . . . .	A-6
Summary of Actual & Imputed Revenues . . . . .	A-8
A-87 Retained Earnings Reconciliation . . . . .	A-9

MANAGEMENT ANALYSIS SPECIAL REVENUE FUND (DIV 220)

Nature and Extent of Services . . . . .	B-1
Balance Sheet . . . . .	B-2
Income Statement . . . . .	B-3
Statement of Cash Flow . . . . .	B-4
A-87 Retained Earnings Reconciliation . . . . .	B-5

PLANT MANAGEMENT INTERNAL SERVICE FUND (DIV 307)

Nature and Extent of Services . . . . .	C-1
Balance Sheet . . . . .	C-2
Income Statement . . . . .	C-3
Comparative Statement of Cash Flow . . . . .	C-4
Footnotes . . . . .	C-5
Schedule of Rates . . . . .	C-7
Summary of Actual & Imputed Revenues . . . . .	C-11
A-87 Retained Earnings Reconciliation . . . . .	C-12
Inter-fund Transfers . . . . .	C-13

COMPUTER SERVICES INTERNAL SERVICE FUND (DIV 410)

Nature and Extent of Services . . . . .	D-1
Balance Sheet . . . . .	D-2
Income Statement . . . . .	D-3
Comparative Statement of Cash Flow . . . . .	D-4
Footnotes . . . . .	D-5
Schedule of Rates . . . . .	D-7
Summary of Actual & Imputed Revenues . . . . .	D-16
A-87 Retained Earnings Reconciliation . . . . .	D-17

**Imputed Interest Schedule - FY 1995**  
**Month End Cash Balances-Internal Service Funds**

**Month End Cash Balances - Internal Service Funds**

	Annual ITC Earn Rate	Plant MGMT Fund: 82	Record Ctr/ Micrographics Fund: 87	Mgmt Analysis Fund: 89	Motor Pool Fund: 91	Printing Fund: 92	Central Stores Fund: 93	Computer Services Fund: 97	General Services Fund: 98
<b>FY 1995</b>									
July	4.51%	\$3,435,427	\$44,985	\$1,791	\$376,008	\$1,242,073	\$326,190	\$8,415,884	\$133,492
August	4.42%	\$2,102,827	\$31,376	\$156,762	\$355,878	\$1,238,893	\$463,731	\$7,655,836	\$143,986
September	4.52%	\$2,063,529	\$22,860	\$71,836	\$412,101	\$1,194,819	\$459,306	\$8,061,216	\$125,076
October	4.94%	\$3,795,331	(\$871)	\$130,418	\$149,526	\$1,181,075	\$286,917	\$5,163,435	\$123,493
November	5.10%	\$3,802,078	\$7,838	\$118,283	\$383,590	\$1,283,184	\$317,954	\$3,174,929	\$130,497
December	5.57%	\$2,257,407	\$22,004	\$159,641	\$859,402	\$1,202,022	\$345,244	\$3,777,505	\$126,564
January	5.76%	\$2,809,785	\$25,266	\$135,389	\$759,049	\$1,286,245	\$398,695	\$5,240,072	\$135,228
February	5.37%	\$3,115,381	\$28,238	\$134,833	\$717,755	\$1,264,149	\$404,479	\$6,189,488	\$129,900
March	5.81%	\$6,592,925	\$4,625	\$198,089	\$915,421	\$1,158,555	\$267,963	\$6,581,246	\$118,185
April	5.86%	\$3,799,592	\$12,583	\$185,981	\$357,952	\$1,043,875	\$401,521	\$8,081,111	\$118,645
May	5.86%	\$3,951,585	\$24,452	\$220,855	\$242,390	\$1,095,497	\$270,510	\$4,352,820	\$125,292
June	5.96%	\$2,403,047	\$81,696	\$210,186	\$435,297	\$1,186,310	\$322,138	\$6,533,613	\$137,676

Source: Mike Webster-Interest rates, cash balances-Rita Schmidt's(now John Lentz's) FY 95 cash flow book

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

	Monthly Rate	Fund: 82	Fund: 87	Fund: 89	Fund: 91	Fund: 92	Fund: 93	Fund: 97	Fund: 98
July	0.38%	\$3,435,427	\$44,985	\$1,791	\$376,008	\$1,242,073	\$326,190	\$8,415,884	\$133,492
August	0.37%	\$2,769,127	\$38,180	\$79,276	\$365,943	\$1,240,483	\$394,960	\$8,035,860	\$138,739
September	0.38%	\$2,083,178	\$27,118	\$114,299	\$383,989	\$1,216,856	\$461,518	\$7,858,526	\$134,531
October	0.41%	\$2,929,430	\$11,094	\$101,127	\$280,814	\$1,187,947	\$373,111	\$6,612,326	\$124,285
November	0.43%	\$3,798,705	\$3,583	\$124,350	\$266,558	\$1,232,129	\$302,436	\$4,169,182	\$126,995
December	0.46%	\$3,029,743	\$14,921	\$138,962	\$621,496	\$1,242,603	\$331,599	\$3,476,217	\$128,531
January	0.48%	\$2,533,596	\$23,635	\$147,515	\$809,226	\$1,244,133	\$371,970	\$4,508,789	\$130,896
February	0.45%	\$2,962,583	\$26,752	\$135,111	\$738,402	\$1,275,197	\$401,587	\$5,714,780	\$132,564
March	0.48%	\$4,854,153	\$16,431	\$166,461	\$816,588	\$1,211,352	\$336,221	\$6,385,367	\$124,043
April	0.49%	\$5,196,259	\$8,604	\$192,035	\$636,687	\$1,101,215	\$334,742	\$7,331,179	\$118,415
May	0.49%	\$3,875,588	\$18,518	\$203,418	\$300,171	\$1,069,686	\$336,016	\$6,216,965	\$121,969
June	0.50%	\$3,177,316	\$53,074	\$215,520	\$338,844	\$1,140,903	\$296,324	\$5,443,217	\$131,484

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

	Monthly Rate	Fund: 82	Fund: 87	Fund: 89	Fund: 91	Fund: 92	Fund: 93	Fund: 97	Fund: 98
July	0.38%	\$12,911	\$169	\$7	\$1,413	\$4,668	\$1,226	\$31,630	\$502
August	0.37%	\$10,200	\$141	\$292	\$1,348	\$4,569	\$1,455	\$29,599	\$511
September	0.38%	\$7,847	\$102	\$431	\$1,446	\$4,583	\$1,738	\$29,600	\$507
October	0.41%	\$12,059	\$46	\$416	\$1,156	\$4,890	\$1,536	\$27,221	\$512
November	0.43%	\$16,144	\$15	\$528	\$1,133	\$5,237	\$1,285	\$17,719	\$540
December	0.46%	\$14,063	\$69	\$645	\$2,885	\$5,768	\$1,539	\$16,135	\$597
January	0.48%	\$12,161	\$113	\$708	\$3,884	\$5,972	\$1,785	\$21,642	\$628
February	0.45%	\$13,258	\$120	\$605	\$3,304	\$5,707	\$1,797	\$25,574	\$593
March	0.48%	\$23,502	\$80	\$806	\$3,954	\$5,865	\$1,628	\$30,916	\$601
April	0.49%	\$25,375	\$42	\$938	\$3,109	\$5,378	\$1,635	\$35,801	\$578
May	0.49%	\$18,926	\$90	\$993	\$1,466	\$5,224	\$1,641	\$30,360	\$596
June	0.50%	\$15,781	\$264	\$1,070	\$1,683	\$5,666	\$1,472	\$27,035	\$653
	0.00%	\$169,316	\$1,251	\$7,439	\$26,781	\$63,526	\$18,737	\$323,230	\$6,816

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

	Monthly Rate	Fund: 82	Fund: 87	Fund: 89	Fund: 91	Fund: 92	Fund: 93	Fund: 97	Fund: 98
July	0.38%	\$49	\$1	\$0	\$5	\$18	\$5	\$119	\$2
August	0.37%	\$85	\$1	\$1	\$10	\$34	\$10	\$226	\$4
September	0.38%	\$117	\$2	\$3	\$16	\$52	\$17	\$342	\$6
October	0.41%	\$177	\$2	\$5	\$22	\$77	\$25	\$486	\$8
November	0.43%	\$251	\$2	\$7	\$28	\$102	\$31	\$577	\$11
December	0.46%	\$340	\$3	\$11	\$44	\$138	\$41	\$705	\$15
January	0.48%	\$410	\$3	\$15	\$64	\$171	\$51	\$833	\$18
February	0.45%	\$441	\$3	\$16	\$74	\$185	\$55	\$891	\$20
March	0.48%	\$591	\$4	\$21	\$99	\$229	\$68	\$1,114	\$24
April	0.49%	\$720	\$4	\$26	\$115	\$257	\$76	\$1,298	\$27
May	0.49%	\$813	\$5	\$31	\$123	\$283	\$84	\$1,446	\$30
June	0.50%	\$905	\$6	\$37	\$133	\$316	\$93	\$1,605	\$34
		\$4,900	\$36	\$173	\$733	\$1,861	\$555	\$9,642	\$198

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

	Monthly Rate	Fund: 82	Fund: 87	Fund: 89	Fund: 91	Fund: 92	Fund: 93	Fund: 97	Fund: 98
July	0.38%	\$12,960	\$170	\$7	\$1,418	\$4,686	\$1,231	\$31,749	\$504
August	0.37%	\$10,285	\$142	\$293	\$1,358	\$4,603	\$1,465	\$29,824	\$515
September	0.38%	\$7,963	\$104	\$433	\$1,462	\$4,636	\$1,755	\$29,943	\$512
October	0.41%	\$12,237	\$48	\$421	\$1,178	\$4,967	\$1,560	\$27,707	\$520
November	0.43%	\$16,396	\$17	\$536	\$1,160	\$5,338	\$1,316	\$18,296	\$551
December	0.46%	\$14,403	\$72	\$656	\$2,928	\$5,906	\$1,580	\$16,841	\$611
January	0.48%	\$12,571	\$117	\$723	\$3,948	\$6,143	\$1,836	\$22,475	\$647
February	0.45%	\$13,699	\$123	\$621	\$3,378	\$5,892	\$1,852	\$26,465	\$613
March	0.48%	\$24,094	\$84	\$827	\$4,053	\$6,094	\$1,696	\$32,030	\$625
April	0.49%	\$26,095	\$46	\$964	\$3,225	\$5,635	\$1,711	\$37,099	\$605
May	0.49%	\$19,739	\$95	\$1,024	\$1,588	\$5,506	\$1,725	\$31,806	\$626
June	0.50%	\$16,686	\$270	\$1,107	\$1,816	\$5,982	\$1,565	\$28,640	\$687
		\$187,127	\$1,287	\$7,612	\$27,514	\$65,387	\$19,292	\$332,873	\$7,015

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.

**Fund 41—Risk Management**  
**BALANCE SHEET**  
**Fiscal Year 1995**  
**Accountant: Ohnstad**

Account	Final Audit Amounts	Balances as of 06-30-94	Change
<b>ASSETS AND OTHER DEBITS</b>			
Cash and Cash Equivalents	3,974,861	3,062,230	912,631
Accounts Receivable	31,879	18,832	13,047
Prepaid Expenses	222,893	178,581	44,312
Subtotal	4,229,633	3,259,643	969,990
Fixed Assets:			
Equipment	22,474	31,392	(8,918)
Less: Accumulated Depreciation	(7,409)	(14,615)	7,206
Net Fixed Assets	15,065	16,777	(1,712)
Total Assets	4,244,698	3,276,420	968,278
	=====	=====	=====
<b>LIABILITIES AND FUND BALANCE</b>			
Liabilities:			
Accounts Payable	3,386,859	2,831,058	555,801
Salaries Payable	9,220	8,067	1,153
Compensated Absences Payable	24,850	22,655	2,195
Interfund Payable	0	0	0
Deferred Revenue	163,864	171,467	(7,603)
Total Liabilities	3,584,793	3,033,247	551,546
Equity and Other Credits:			
Reserved Retained Earnings	659,905	243,173	416,732
Total Equity and Other Credits	659,905	243,173	416,732
Total Liabilities and Fund Equity	4,244,698	3,276,420	968,278
	=====	=====	=====

**Fund 41—Risk Management**  
**OPERATING STATEMENT**  
**Fiscal Year 1995**  
**Accountant: Ohnstad**

Account	Final Audit Amounts	Balances as of 06-30-94	Change
Operating Revenues:			
Insurance Premiums	3,396,543	2,925,573	470,970
Other Revenue	72,892	91,208	(18,316)
Total Operating Revenues	3,469,435	3,016,781	452,654
Operating Expenses:			
Purchased Services	996,004	1,062,200	(66,196)
Salaries and Fringe Benefits	188,427	190,897	(2,470)
Claims	2,083,974	2,111,350	(27,376)
Depreciation	5,603	3,814	1,789
Supplies and Materials	5,758	7,181	(1,423)
Indirect Costs	27,384	18,530	8,854
Insurance Premium Expense	0		
Other Expenses	0		
Total Operating Expenses	3,307,150	3,393,972	(86,822)
Operating Income (Loss)	162,285	(377,191)	539,476
Nonoperating Revenue:			
Investment Income	254,448	158,797	95,651
Total Nonoperating Revenue	254,448	158,797	95,651
Net Income (Loss)	416,733	(218,394)	635,127
Retained Earnings, July 1, 1994	243,173	461,567	(218,394)
Prior Year Adjustment to Retained Earnings	0	0	0
Retained Earnings, June 30, 1995	659,906	243,173	416,733

**Fund 41—Risk Management**  
**STATEMENT OF CASH FLOWS**  
**Fiscal Year 1995**  
**Accountant: Ohnstad**

**23-Oct-95**

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**CASH FLOWS FROM OPERATING ACTIVITIES:**

Operating Income (Loss):	162,285
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Depreciation	5,603
Change in Assets and Liabilities:	
Accounts Receivable	(13,047)
Prepaid Expenses	(44,312)
Accounts Payable	555,801
Salaries Payable	1,153
Compensated Absences Payable	2,195
Interfund Payable-Other Liabilities	0
Deferred Revenue	(7,603)
Claims Payable	
Operating Cash Flows:	
Prior Period Adjuster's Fee Adjustment	0
Total Items to be Added (Deducted)	499,790
Net Cash Flows from Operating Activities	662,075

**CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES**

Investment in Fixed Assets	(3,891)
Cash Flows from Capital Financing Activities	(3,891)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Investment Earnings	254,448
Net Cash Flows from Investing Activities	254,448

Net Increase in Cash and Cash Equivalents	912,632
Cash and Cash Equivalents, July 1, 1994	3,062,230
Cash and Cash Equivalents, June 30, 1995	3,974,862
	=====

16A  
INTERNAL SERVICES FUND  
FINANCIAL STATEMENTS

FINAL

Y OF SIGNIFICANT ACCOUNTING POLICIES:

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.

This statement includes current and long-term Compensated Absences Payable of \$9,166.20 and \$15,684.37 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.

The cash balance includes \$21,286.56 interest earned within the period but not credited to the fund until later.

3. RESERVED RETAINED EARNINGS:

An estimated liability has been included for claims incurred but not reported (IBNR). No estimated liability established for claims incurred but not enough (IBNE) funds reserved. Reserved Retained Earnings are reserved for additional IBNR and for IBNE.

This financial statement includes claims information known as of June 30, 1995 for claims incurred prior to July 1, 1995.

First quarter net income was \$562,048.31; Second quarter net income was (\$116,196.28); Third quarter net income was (\$390,132.17); Fourth quarter net income was \$288,120.33 .

Reserved Retained Earnings at the end of the First quarter were \$668,204.59; Second quarter were \$761,916.54; Third quarter were \$371,784.37; they are now \$659,904.70 .

4. ADJUSTMENT TO RESERVED EARNINGS:

Refund of excess premium paid for Worker Compensation Insurance for the calendar years of 1987 through 1992.

5. CHANGE IN FIXED ASSETS:

Purchased two PC Color Monitors for \$1,451.90 and Modular Furniture for \$2,438.87 . Two PCs with Monitors which were fully depreciated were written off in the amount of \$12,808.96 .



# Office Memorandum

Department: of Finance

Date: May 24, 1995

To: Elaine S. Hansen, Commissioner  
Department of Administration

From: Bruce Reddemann, Director *BR*  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1996 Risk Management Insurance Rates

*Pursuant to your request, we have approved the Risk Management Insurance rate structure as specified on page 4 of your F.Y. 1996 rate package. This schedule is incorporated, by reference, as a part of this memorandum.*

Please note the new Internal Service Fund Rate Approval Policy and Procedure Number 0108-01 included in the MAPS Operations Manual for guidance on preparation of your next year rate package. Based on our review and analysis of the financial information submitted, we have found your F.Y. 1996 rate proposal to be in reasonable conformity with pertinent state and fiscal management policies.

cc Judy Johnson  
Charlie Bieleck  
Larry Freund  
Mike Rajacich  
Frederick R. Johnson Jr.

# **EXHIBIT I** **FY 1996 Rate Projections**

	Automobile Liability	Automobile Physical Damage	General Liability	Property	Total
Claim Expense	\$1,387,113	\$127,242	\$530,014	\$794,382	\$2,838,751
Adjusting Expense	Inc. in Claims	Inc. in Claims	\$20,000	\$43,500	\$63,500
Legal Expense	\$315,738	-	\$130,000	-	\$445,738
MN Assigned Claims Bureau Expense	\$9,735	-	-	-	\$9,735
Estimated Statewide Indirect Expense	\$10,608	\$482	\$4,098	\$8,920	\$24,108
Estimated Miscellaneous Expense	\$32,010	\$1,455	\$12,368	\$26,918	\$72,750
Estimated Salary Expense	\$112,640	\$5,120	\$43,520	\$94,720	\$256,000
Reinsurance Premium	-	\$5,090	-	\$645,626	\$650,716
<b>TOTAL PREMIUM (based upon FY95)</b>	<b>\$1,867,844</b>	<b>\$139,389</b>	<b>\$740,000</b>	<b>\$1,614,065</b>	<b>\$4,361,298</b>

RATES	FY 96 PREMIUM
Auto Liability per Vehicle	\$201.38
Number of Vehicles (FY95 Vehicle Count)	9275
Number of Vehicles (FY96 Estimate)	10275
Auto Phys. Damage per \$100 Ins. Value	\$0.50
Number of Vehicles (FY95 Vehicle Count)	2558
Number of Vehicles (FY96 Vehicle Count)	3558
Estimated Insurable Value (FY 96)	\$30,475,521
Premium Includes Reinsurance	\$152,378
General Liability	Various
Specific rates depend upon the risk	\$740,000
Property per \$100 Ins. Value	\$0.05
Includes \$.02 Reinsurance Premium	
Estimated Total Insurable Value	\$3,228,130,652
<b>TOTAL</b>	<b>\$4,575,671</b>

In past years our exposure base for auto liability and physical damage has remained relatively constant. Therefore the total estimated premium from which the rate was derived was a reasonable estimate of the total premium for the next fiscal year. This year, because of the addition of the technical colleges to the exposure base, this is not true. Consequently our total premium estimates have been adjusted in the column to the right to reflect the increase in the exposure base. Since the general liability and property programs are new, they already reflect the estimated current exposure base.

2,173,882 - old rate  
2,069,180 - new rate  
104,702 - diff

152,378 new  
103,617 old

2,277,499 old rate  
3,174,797 new rate  
104,702

5% increase in rate

**RISK MANAGEMENT ISF**

SWA FUND 41  
SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 1995

CONTACT: Fred Johnson PH. 6-1001

		TOTAL BILLINGS						IMPUTED REVENUE				SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES	
		AUTO LIABILITY	AUTO PD	OTHER SELF INSURANCE	BILLBACK	WORKERS COMP	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	FEDERAL FUND AGENCIES															
02140	MILITARY AFFAIRS	4,299	219				4,518	0					4,518			4,518
02141	Oil Overcharge (17 Fund)						0	0					0			0
02142	Development Disabilities (30 Fund)						0	0					0			0
02142	STAR (20, 30 Funds)						0	0					0			0
02305	Building Construction						0	0					0			0
04000	AGRICULTURE	1,638	98		384		2,120	0					2,120			2,120
08000	OFFICE OF THE ATTORNEY GENERAL						0	0					0			0
07000	PUBLIC SAFETY	179,084	3,238		10,891		193,213	0					193,213			193,213
12000	HEALTH	205	18		1,040		1,264	0					1,264			1,264
14000	ANIMAL HEALTH BD						0	0					0			0
17000	HUMAN RIGHTS						0	0					0			0
18000	OFFICE OF ENVIRONMENTAL ASSISTANCE						0	0					0			0
19000	INDIAN AFFAIRS						0	0					0			0
21000	ECONOMIC SECURITY				25,928		25,928	0					25,928			25,928
22000	TRADE & ECON DEV	205	12		929		1,148	0					1,148			1,148
25000	CENTER FOR ARTS ED.	405			28,172		28,577	0					28,577			28,577
28000	STATE UNIV SYSTEM	79,022	5,018		18,930		102,988	0					102,988			102,988
27000	COMMUNITY COLLEGE BD	13,698	875		63,074		77,748	0					77,748			77,748
28000	NATURAL RESOURCES	388,332	64,074	18,500	11,171		461,077	0					461,077			461,077
30000	PLANNING						0	0					0			0
32000	POLLUTION CONTROL	8,142	747		2,782		9,851	0					9,851			9,851
33000	TRIAL COURTS						0	0					0			0
34000	HOUSING FINANCE				23,215		23,215	0					23,215			23,215
38000	EDUCATION-VO-TECH			5,302			5,302	0					5,302			5,302
37000	EDUCATION-CENTRAL OFFICE	3,276	305		3,760		7,341	0					7,341			7,341
42000	LABOR & INDUSTRY				5,242		5,242	0					5,242			5,242
45000	MEDIATIONS SVCS-STATE AGENCIES						0	0					0			0
50000	ARTS BOARD						0	0					0			0
52000	PUBLIC DEFENSE BOARD						0	0					0			0
55000	HUMAN SERVICES-CENTRAL OFFICE	75,951	3,388		251,708		311,047	0					311,047			311,047
60000	HIGHER ED COORD BD				493		493	0					493			493
85000	JUDICIAL						0	0					0			0
87000	REVENUE				8,957		8,957	0					8,957			8,957
75000	VETERANS AFFAIRS	9,008	887		9,875		9,875	0					9,875			9,875
77000	ZOO	12,888	1,095		2,077		16,860	0					16,860			16,860
78000	CORRECTIONS	58,871	3,484		227		60,392	0					60,392			60,392
79000	TRANSPORTATION	815,195			52,807		868,002	0					868,002			868,002
80000	PUBLIC SERVICE	8,758					8,758	0					8,758			8,758
98038	COUNCIL ON VO-TECH ED.						0	0					0			0
98780	COUNCIL ON ASIAN MINNESOTANS						0	0					0			0
98780	SOIL & WATER RES						0	0					0			0
98800	FINANCE-DEBT SERVICE						0	0					0			0
98808	FINANCE-NON-OPERATING/MN SAFETY COUNCIL						0	0					0			0
98810	MINNESOTA TECHNOLOGY INC.				87,125		87,125	0					87,125			87,125
							0	0					0			0
							0	0					0			0
TOTAL NON-FEDERAL FUNDED AGENCIES		298,818	3,517	134,703	163,893	388,382	1,100,185	0					1,100,185			1,100,185
							0	0					0			0
TOTAL		1,929,593	87,062	159,505	721,585	388,382	3,397,000	0					3,397,000			3,397,000

A-8

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

FOR YEAR ENDING JUNE 30, 1995  
(All Figures in 000's)

RISK  
MANAGEMENT  
FD 41

R/E Balance JULY 1, 1994 (End Balance per Prior Year A-87 Rec)

244

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)		
From Attached Financial Statements	3,397	
Actual Interest Income Per CAFR	255	
or		
Imputed Interest Income On Average Cash Balance	0	
Other Revenues	73	
Total Revenues		3,725

## Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	3,308
Non-Operating Expenses:	
Master Lease Interest Expense	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	3,308

Net Increase (Decrease) to Retained Earnings

417

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	0

Net Transfers

0

Retained Earnings Balance	(A)	661
OMB A-87 60 Day Allowable Balance Total	(B)	550
Amount in Excess(Deficit) Balance (A-B)		111

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

A-9

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 or employees of the governmental unit, are allowable...."

How Rates are Computed

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

Final  
Statements

89 Fund: Revolving Fund - Management Analysis  
Accountant: Ohnstad  
Balance Sheet  
June 30, 1995

Account	Final Audit Amounts
<b>ASSETS</b>	
Cash in State Treasury	209,988
Accounts Receivable	334,545
Equipment	55,973
Accumulated Depreciation	(33,318)
Total Assets	<u>567,188</u>
<b>LIABILITIES AND EQUITY</b>	
Liabilities:	
Accounts Payable	15,126
Salaries Payable	43,709
Compensated Absences Payable	53,598
Advances from the General Fund	0
Due to Other Funds	0
Deferred Revenue	44,017
Lease Purchase	0
Total Liabilities	<u>156,450</u>
Equity:	
Contributed Capital	0
Unreserved Retained Earnings	<u>276,738</u>
Total Fund Equity	<u>276,738</u>
Total Liabilities and Equity	<u>433,188</u>

89 Fund: Revolving Fund - Management Analysis  
Accountant: Ohnstad  
Operating Statement  
June 30, 1995

Account	Final Audit Amounts
Operating Revenues:	
Net Sales	989,636
Total Operating Revenues	989,636
Less: Sales Returns	0
Gross Margin	989,636
Operating Expenses:	
Interest and Financing Costs	0
Purchased Services	111,626
Salaries and Fringe Benefits	679,757
Depreciation	9,428
Amortization of Deferred Costs	0
Supplies and Materials	11,472
Indirect Costs	36,662
Other Expenses	0
Total Operating Expenses	848,946
Operating Income (Loss)	140,691
Nonoperating Revenues (Expenses):	
Interest and Financing Costs	0
Gain (Loss) on Sale of Fixed Assets	0
Other Nonoperating Expenses	0
Total Nonoperating Revenue (Expenses)	0
Income (Loss) Before Operating Transfers	140,691
Transfers-In	
Transfers Out	0
Net Income (Loss)	140,691
Retained Earnings, July 1, 1994, as Reported	136,047
Change in Reporting Entity	0
Retained Earnings, June 30, 1995	276,738

89 Fund: Revolving Fund - Management Analysis  
Accountant: Ohnstad  
Statement of Cash Flows  
June 30, 1995

Account	Agency Amounts
Cash Flows from Operating Activities:	
Operating Income (Loss)	140,691
Adjustments to Reconcile Operating Income to	
Net Cash Flows from Operating Activities:	
Depreciation	9,428
Change in Assets and Liabilities:	
Accounts Receivable	(101,618)
Accounts Payable	8,474
Salaries Payable	9,512
Due to the General Fund	
Compensated Absences Payable	308
Deferred Revenue	0
Other Liabilities	
Net Reconciling Items to be Added (Deducted)	
from Operating Income	(73,895)
Net Cash Flows from Operating Activities	66,795
Cash Flows from Noncapital and Related Financing Activities:	
Advances from Other Funds	0
Operating Transfers In	
Operating Transfers Out	0
Net Cash Flows from Noncapital and Related	
Financing Activities	0
Cash Flows from Capital and Related Financing Activities:	
Investment in Fixed Assets	(23,370)
Proceeds from Sale of Fixed Assets	0
Proceeds from Loans	0
Bond Interest Paid	0
Interest Paid	
Bond Issuance Costs	0
Repayment on Lease Purchase Agreement	0
Net Cash Flows from Capital and Related	
Financing Activities	(23,370)
Cash Flows from Investing Activities:	
Net Cash Flows from Investing Activities	0
Net Increase (Decrease) in Cash and Cash Equivalent	43,425
Cash and Investments, July 1, 1994, as Reported	32,562
Change in Reporting Entity	0
Cash and Cash Equivalents, July 1, 1994	32,562
Cash and Cash Equivalents, June 30, 1995	75,987



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

FOR YEAR ENDING JUNE 30, 1995  
(All Figures in 000's)

Management Analysis  
Special Revenue  
Fund 89

R/E Balance JULY 1, 1994 (End Balance per Prior Year A-87 Rec)

90

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	990
Actual Interest Income Per CAFR	0
or	
Imputed Interest Income On Average Cash Balance	8
Other Revenues	0
<b>Total Revenues</b>	<b>998</b>

## Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	849
Non-Operating Expenses:	
Master Lease Interest Expense	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** **849**

**Net Increase (Decrease) to Retained Earnings**

**149**

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	0

**Net Transfers**

**0**

**Retained Earnings Balance**

(A) 239

**OMB A-87 60 Day Allowable Balance Total**

(B) 140

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

99

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

B-5

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 and 38.

" 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.

## 82 Fund: Internal Service Fund - PLANT MANAGEMENT

Accountant: Kirkeby

Balance Sheet Worksheet

June 30, 1995

June 30, 1995						12-Oct-95				
FR #	Account	Agency Amounts	Adjustments		Preliminary Statement	Audit Adjustments		Final Audit Amounts	06/30/94 Amounts	Change
			Debit	Credit	A/E #	Debit	Credit	A/E #		
ASSETS										
A10	Cash and Cash Equivalents	2,161,284							2,161,284	2,871,831 (710,547)
A20	Accounts Receivable	3,825,270							3,825,270	1,917,094 1,908,176
	Due from Governmental Units	0							0	0 0
A261	Inventories	204,875							204,875	214,820 (9,945)
	Prepaid Expenses	0							0	0 0
0	Deferred Bond Issuance Costs	0							0	0 0
	Subtotal	6,191,429							6,191,429	5,003,745 (1,187,684)
Fixed Assets:										
A811	Building Improvements	1,025,019							1,025,019	1,025,019 0
	Capital Leases	5,444							5,444	5,444 0
A83	Equipment	2,300,414							2,300,414	2,133,555 166,859
	Total Fixed Assets	3,330,878							3,330,878	3,164,019 166,859
A831	Accumulated Depreciation	(1,833,455)							(1,833,455)	(1,686,387) (147,068)
	Net Fixed Assets	1,497,423							1,497,423	1,477,632 19,791
	Total Assets	7,688,852							7,688,852	6,481,377 1,207,475
LIABILITIES AND FUND BALANCE										
Liabilities:										
H15	Accounts Payable	676,382							676,382	457,669 218,713
H20	Interfund Payable	640,000							640,000	0 640,000
H14	Salaries Payable	391,455							391,455	323,827 67,628
H15	Accrued Interest Payable	1,663							1,663	1,245 418
H42	Loans Payable	382,519							382,519	276,688 105,831
0	Capital Leases Payable - Current	0							0	0 0
0	Advances from Other Funds	0							0	0 0
H41	Revenue Bonds Payable	0							0	0 0
H44	Compensated Absences Payable	711,997							711,997	634,699 77,298
H29	Deferred Revenue	0							0	147 (147)
	Subtotal	2,804,016							2,804,016	1,694,275 1,109,741
Equity and Other Credits:										
L10	Contributed Capital	664,363							664,363	664,363 (0)
	Accumulated Amortization	(10,717)							(10,717)	(10,717) 0
P1	Unreserved Retained Earnings	4,231,190							4,231,190	4,133,456 97,734
	Total Equity and Other Credits	4,884,836							4,884,836	4,787,102 97,734
Total Liabilities, Equity and Other Credits										
		7,688,852		0					7,688,852	6,481,377 1,207,475

(0)

(0)

(0)

0

## 82 Fund: Internal Service Fund - PLANT MANAGEMENT

Accountant: Kirkeby

## OPERATING STATEMENT

June 30, 1995

FR #	Account	Agency Amounts	Adjustments		Preliminary Statement	Audit Adjustments		Final Audit Amounts	12-Oct-95 06/30/94	
			Debit	Credit		Debit	Credit		Amounts	Change
	Operating Revenues:									
A10	Net Sales	793,055			793,055			793,055	761,235	31,820
A40	Rental and Service Fees	24,304,121			24,304,121			24,304,121	23,647,794	656,327
A99	Other Income	506,968			506,968			506,968	417,082	89,886
	Total Operating Revenues	25,604,145			25,604,145			25,604,145	24,826,111	778,034
	Operating Expenses:									
0	Interest and Financing Costs	0			0			0	0	0
0	Interest on Bonds for Duluth Government Center	0			0			0	0	0
J25	Purchased Services	7,561,002			7,561,002			7,561,002	7,050,119	510,883
J35	Salaries and Fringe Benefits	7,527,534			7,527,534			7,527,534	7,271,751	255,783
J45	Depreciation	176,793			176,793			176,793	136,617	40,176
J50	Amortization of Deferred Costs	0			0			0	0	0
J60	Amortization of Cap Leases and Leasehold Imp	41,001			41,001			41,001	41,001	(0)
J70	Supplies and Materials	1,029,199			1,029,199			1,029,199	1,049,511	(20,312)
J75	Indirect Costs	395,668			395,668			395,668	261,354	134,314
J99	Other Expenses	4,485			4,485			4,485	1,738	2,747
	Total Operating Expenses	16,735,681			16,735,681			16,735,681	15,812,091	923,590
	Operating Income (Loss)	8,868,463			8,868,463			8,868,463	9,014,020	(145,557)
	Nonoperating Revenues (Expenses):									
M25	Investment Income	15,218			15,218			15,218	6,642	8,576
M27	Interest and Financing Costs	(17,735)			(17,735)			(17,735)	(10,685)	(7,050)
M45	Gain (Loss) on Sale of Fixed Assets	3,311			3,311			3,311	(350)	3,661
	Total Nonoperating Revenue (Expenses)	794			794			794	(4,393)	5,187
	Income (Loss) Before Operating Transfers	8,869,257			8,869,257			8,869,257	9,009,627	(140,370)
P10	Transfers-In	0			0			0	0	0
P20	Transfers-Out	(8,771,523)			(8,771,523)			(8,771,523)	(9,029,290)	257,767
	Net Income (Loss)	97,734			97,734			97,734	(19,663)	117,397
	Cumulative Effect of Change Acctg Method	0			0			0	0	0
	Net Income After Cumulative Effect	97,734			97,734			97,734	(19,663)	117,397
T10	Depr on Fixed Assets Acquired with Cont. Cap.	0			0			0	0	0
	Increase (Decrease) in Fund Equity	97,734			97,734			97,734	(19,663)	117,397
	Retained Earnings, July 1, as Reported	4,133,456			4,133,456			4,133,456	4,153,119	(19,663)
	Prior Period Adjustments	0	0		0			0	0	0
	Changes in Reporting Entity	0			0			0	0	0
V10	Retained Earnings, July 1, as Reported	4,133,456			4,133,456			4,133,456	4,153,119	(19,663)
	Residual Equity Transfers-In	0			0			0	0	0
	Residual Equity Transfers-Out	0			0			0	0	0
	Retained Earnings, June 30, Restated	4,231,190	0	0	4,231,190	0	0	4,231,190	4,133,456	97,734
		0			0			0	0	0

## 82 Fund: Internal Service Fund - PLANT MANAGEMENT

Accountant: Kirkeby

## STATEMENT OF CASH FLOWS

June 30, 1995

June 30, 1995										12-Oct-95		
FR #	Account	Agency Amounts	Adjustments		A/E #	Preliminary Statement	Audit Adjustments		A/E #	Final Audit Amounts	06/30/94 Amounts	Change
			Debit	Credit			Debit	Credit				
OPERATING ACTIVITIES SECTION:												
A10	Operating Income (Loss):	8,868,463				8,868,463				8,868,463	9,014,020	
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:												
B10	Depreciation	176,793				176,793				176,793	136,617	
B15	Amortization of Deferred Costs	0				0				0	0	
B19	Other Amortization	41,001				41,001				41,001	41,001	
Change in Assets and Liabilities:												
B50	Accounts Receivable	(1,908,176)				(1,908,176)				(1,908,176)	(552,533)	
B60	Inventories	9,945				9,945				9,945	(3,437)	
0	Prepaid Expenses	0				0				0	0	
B70	Accounts Payable	212,713				212,713				212,713	23,803	
B75	Salaries Payable	67,628				67,628				67,628	15,477	
B80	Compensated Absences Payable	77,298				77,298				77,298	122,082	
B85	Deferred Revenues	(147)				(147)				(147)	(22,341)	
Net Reconciling Items to be Added (Deducted)												
		(1,322,945)	0	0		(1,322,945)	0	0		(1,322,945)	(239,331)	
Net Cash Flows from Operating Activities												
		7,545,519	0	0		7,545,519	0	0		7,545,519	8,774,689	
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES												
E15	Operating Transfers-In	0				0				0	0	
E18	Operating Transfers-Out	(8,131,523)				(8,131,523)				(8,131,523)	(9,029,290)	
Net Cash Flows from Noncapital Financing Activities												
		(8,131,523)	0	0		(8,131,523)	0	0		(8,131,523)	(9,029,290)	
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES												
G10	Investment in Fixed Assets	(159,598)				(159,598)				(159,598)	(238,229)	
G12	Proceeds from the Sale of Fixed Assets	6,955				6,955				6,955	2,446	
0	Capital Leases Payments	(17,318)				(17,318)				(17,318)	0	
G40	Proceeds from Loans	105,479				105,479				105,479	166,725	
G52	Bond Interest Paid	0				0				0	(10,119)	
G42	Repayment of Loan Principal	(75,279)				(75,279)				(75,279)	(39,942)	
G60	Repayment of Revenue Bond Principal	0				0				0	0	
Net Cash Flows from Capital Financing Activities												
		(139,760)	0	0		(139,760)	0	0		(139,760)	(119,119)	
CASH FLOWS FROM INVESTING ACTIVITIES												
I30	Investment Earnings	15,218				15,218				15,218	6,642	
Net Cash Flows from Investing Activities												
		15,218	0	0		15,218	0	0		15,218	6,642	
Net Increase in Cash and Cash Equivalents												
		(710,547)	0	0		(710,547)	0	0		(710,547)	(367,078)	
L10	Cash and Cash Equivalents, July 1	2,871,831				2,871,831				2,871,831	3,238,912	
		2,871,831	0	0		2,871,831	0	0		2,871,831		
Cash and Cash Equivalents, June 30												
		2,161,284	0	0		2,161,284	0	0		2,161,284	2,871,834	
		2,161,284				2,161,284				2,161,284	2,871,831	
		(0)				(0)				(0)	3	

C-4

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 and 16B.24.

This financial statement consolidates the leasing activities, Materials Transfer Services, Repair Other Jobs, 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 Repair . Other Jobs 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 \$395,668.00 for fiscal year 1995.

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, 1995.

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 will be \$3,485,858.00 for building depreciation and \$5,285,665.00 for bond issuance costs. This is a total of \$8,771,523.00 for fiscal year 1995.

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 in to service at a cost of \$1,025,019.07; it is amortized over 25 years.

2. LEASES AND CONTRACTS PAYABLE:

The Plant Management Internal Services Fund periodically makes equipment purchases utilizing the Master Lease Program that is administered by the Department of Finance. These are loans that are paid off through semi annual payments of both principal and interest to the Department of Finance over the term of the loan.

The following is a schedule by fiscal years of future minimum payments with the current amount needed to satisfy Master Lease Loans Payable as of June 30, 1995:

		MASTER LEASE III/IV/V LOANS PAYABLE
Fiscal year ending June 30:	1996	116,148.58
	1997	115,762.21
	1998	94,357.12
	1999	73,442.79
	2000	31,027.00
Total Minimum Payments		430,737.70
Amount Representing Interest		48,219.14
Current Amount Needed To Satisfy Master Lease Principal		382,518.56

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 16B.48. A general fund contribution of \$1,250,000 was appropriated by Minnesota Laws 1985, Chap. 13, Sect. 17. Of this amount \$146,750 was transferred to the Department of Public Safety, Capitol Security Division, and was reported by them. That left a net general fund contribution of \$1,103,250 as of March 31, 1986. The unallotment process in May 1986, due to budget restrictions, removed an additional \$141,400 from the contributions, leaving \$961,850 as of May 1986. The Capitol Security Division portion was returned to Plant Management in July 1987 when Capitol Security returned to General Fund operations, leaving \$1,108,600. Effective July 1, 1989, \$792,000 of contributed capital was transferred to the Print Communications Division pursuant to Minnesota Laws 1989, Chap. 335, Art. 1, Sec 15. Minnesota Laws 1979, Chap. 333, Sect. 56, Subd. 1(a) restricts Central Maintenance general fund contribution to \$37,000 and Materials Transfer Services general fund contribution to \$46,000. Materials Transfer Service was established in FY82 as a revolving fund activity and all assets pertaining to the activity were considered a general fund contribution at the book value of \$14,333. The total value of the general fund contribution to Plant Management as of July 1, 1989, is \$413,933.

### 4. NET INCOME AND RETAINED EARNINGS SUMMARY:

Plant Management NET INCOME:	First Quarter	(152,028.41)
	Second Quarter	(35,305.98)
	Third Quarter	(187,850.56)
	Fourth Quarter	472,919.22
Plant Management RETAINED EARNINGS:	First Quarter	3,987,277.73
	Second Quarter	3,946,121.75
	Third Quarter	3,758,271.19
	Fourth Quarter	4,231,190.41

### 5. BUDGET TO ACTUAL PAGE:

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

6. The cash balance includes \$4,398.52 of Master Lease interest not yet transferred into account from Finance.

# Office Memorandum

Department: of Finance

Date: June 12, 1995

To: Elaine S. Hansen, Commissioner  
Department of Administration

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

Phone: 296-5188

Subject: Approval of F.Y. 1996 Plant Management Division Rates

*Pursuant to your request, we have approved Plant Management Division rates as specified on page 8, 21, and 33 of your F.Y. 1996 rate package. This rate schedule is incorporated, by reference, as a part of this memorandum.*

Based on our review and analysis of the financial information submitted, we have found your F.Y. 1996 rate proposal to be in reasonable conformity with pertinent state and fiscal management policies.

Please note the new Internal Service Fund Rate Approval Policy and Procedure Number 0108-01 included in the MAPS Operations Manual for guidance on preparation of your next rate package.

cc Judy Johnson  
Charlie Bieleck  
Larry Freund  
Mike Rajacich  
Lenora Madigan



PLANT MANAGEMENT INTERNAL SERVICES FUND  
REQUESTED LEASE RATES PER SQUARE FOOT  
11-May-95

*1.9%  
overall  
increase*

Building	Current Rate FY95	Requested Rate FY96	Change
Administration	\$ 11.58	\$ 11.87	\$ 0.29
Capitol	\$ 18.33	\$ 20.93	\$ 2.60
Capitol Square	\$ 9.22	\$ 9.67	\$ 0.45
Centennial	\$ 11.17	\$ 11.47	\$ 0.30
Ford	\$ 13.29	\$ 13.75	\$ 0.46
Health	\$ 10.09	\$ 9.74	\$ -0.35
State Office	\$ 10.27	\$ 10.25	\$ -0.02
Transportation	\$ 8.94	\$ 9.05	\$ 0.11
Veteran's Service	\$ 11.08	\$ 11.29	\$ 0.21
610 No. Robert	\$ 6.59	\$ 6.55	\$ -0.04
625 No. Robert	\$ 12.28	\$ 12.64	\$ 0.36
635 No. Robert	\$ 0.00	\$ 0.00	\$ 0.00
671 No. Robert	\$ 0.00	\$ 0.00	\$ 0.00
1246 University Ave.	\$ 8.61	\$ 9.95	\$ 1.34
Duluth Govt. Center	\$ 10.57	\$ 10.89	\$ 0.32
Judicial Bldg.	\$ 21.21	\$ 23.13	\$ 1.92
History Center	\$ 19.54	\$ 18.63	\$ -0.91
Storage - All Bldgs.	\$ 3.25	\$ 3.25	\$ 0.00

3% inc  
BB = 5% inc

FISCAL YEAR 96

RATE PROPOSAL INFORMATION - REPAIR AND OTHER JOBS

DESCRIPTION	F.Y. 96 RATE PROPOSED	F.Y. 95 RATE	INCREASE/DECREASE
Straight Time Rate	\$32.00	\$32.75	\$0.75 Decrease
Premium Time Rate	\$40.00	\$40.00	SAME LEVEL

FISCAL YEAR 96

RATE PROPOSAL INFORMATION - ALPHA

DESCRIPTION	F.Y. 96 RATE PROPOSED	F.Y. 95 RATE	INCREASE/DECREASE
Cost per Point	<u>\$34.00</u>	\$30.00	\$4.00 Increase

RATE PROPOSAL INFORMATION  
MATERIALS TRANSFER - FISCAL YEAR 96

<u>DESCRIPTION</u>	<u>PROPOSED FY 96 RATE</u>	<u>FY 95 RATE</u>	<u>INC/DEC</u>
Movers - Regular	\$ 29.30	\$28.00	\$1.30
Movers - Premium	\$ 35.15	\$33.60	\$1.55
Mail	\$ 24.30	\$23.20	\$1.10
Central Stores/Duplicating/RRO	\$ 26.75	\$26.15	\$0.60
Set up/Take Down	\$ 17.85	\$17.00	\$0.85
Chair Rental	\$ 0.50	\$ 0.50	Same Level
Table Rental	\$ 4.50	\$ 4.50	Same Level
Podium with PA System	\$ 30.00	\$30.00	Same Level
Expanded PA System	\$200.00	\$200.00	Same Level
Backdrop for Expanded PA	\$100.00	\$100.00	Same Level
Riser	\$ 20.00	\$ 20.00	Same Level
Skirting for Risers	\$ 15.00	\$ 15.00	Same Level
Coat Racks	\$ 5.00	\$ 5.00	Same Level
Easels	\$ 5.00	\$ 5.00	Same Level
Indoor Power Cord	\$ 25.00	\$ 25.00	Same Level
Outdoor Power Cord	\$ 50.00	\$ 50.00	Same Level
VCR/TV - First Day	\$ 35.00	\$ 35.00	Same Level
Additional Days	\$ 15.00	\$ 15.00	Same Level

STATE OF MINNESOTA

ELECTRIC/LEASES/ROJ/MT

**PLANT MANAGEMENT ISF**

SWA FUND 82

SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 1995

CONTACT: Jane Goers PH: 6-9900

		TOTAL BILLINGS		IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
		COLLECTED BILLING	UNCOLLECT	DIFF. BETWEEN	MEMO	UNBILLED		COLLECTED	IMPUTED	
FEDERAL FUND AGENCIES		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	(FULL-BILLED RATES)	BILLINGS					
01000	MILITARY AFFAIRS	330,293			4,727		330,293			330,293
02140	Oil Overcharge (17 Fund)						0			0
02141	Development Disabilities (30 Fund)	80,975					80,975			80,975
02142	STAR (20, 30 Funds)	55,931					55,931			55,931
02305	Building Construction	225,309			15,335		225,309			225,309
04000	AGRICULTURE	10,242			235		10,242			10,242
06000	OFFICE OF THE ATTORNEY GENERAL	294,448			575		294,448			294,448
07000	PUBLIC SAFETY	1,421,030			10,630		1,421,030			1,421,030
12000	HEALTH	1,536,249			26,996		1,536,249			1,536,249
14000	ANIMAL HEALTH BD						0			0
17000	HUMAN RIGHTS						0			0
18000	OFFICE OF ENVIRONMENTAL ASSISTANCE						0			0
19000	INDIAN AFFAIRS	12,802					12,802			12,802
21000	ECONOMIC SECURITY	168,987			7,350		168,987			168,987
22000	TRADE & ECON DEV	17,923					17,923			17,923
25000	CENTER FOR ARTS ED.						0			0
26000	STATE UNIV SYSTEM	503					503			503
27000	COMMUNITY COLLEGE BD	1,081					1,081			1,081
29000	NATURAL RESOURCES	404					404			404
30000	PLANNING	1,261			33		1,261			1,261
32000	POLLUTION CONTROL	39,588			618		39,588			39,588
33000	TRIAL COURTS						0			0
34000	HOUSING FINANCE	40,739			393		40,739			40,739
36000	EDUCATION-VO-TECH						0			0
37000	EDUCATION-CENTRAL OFFICE	872,133			235,075		872,133			872,133
42000	LABOR & INDUSTRY	35,164			197		35,164			35,164
45000	MEDIATIONS SVCS-STATE AGENCIES						0			0
50000	ARTS BOARD						0			0
52000	PUBLIC DEFENSE BOARD						0			0
55000	HUMAN SERVICES-CENTRAL OFFICE	49,639			1,883		49,639			49,639
60000	HIGHER ED COORD BD	176,321			752		176,321			176,321
65000	JUDICIAL	4,066,374			55,743		4,066,374			4,066,374
67000	REVENUE	13,579					13,579			13,579
75000	VETERANS AFFAIRS	1,350					1,350			1,350
77000	ZOO						0			0
78000	CORRECTIONS	8,246					8,246			8,246
79000	TRANSPORTATION	1,066,831			187,230		1,066,831			1,066,831
80000	PUBLIC SERVICE	595			690		595			595
99036	COUNCIL ON VO-TECH ED.	317,210			5,742		317,210			317,210
99760	COUNCIL ON ASIAN MINNESOTANS						0			0
99780	SOIL & WATER RES						0			0
99800	FINANCE-DEBT SERVICE						0			0
99906	FINANCE NON-OPERATING/ MN SAFETY COUNCIL						0			0
99910	MINNESOTA TECHNOLOGY INC.						0			0
							0			0
TOTAL NON-FEDERAL FUNDED AGENCIES		13,934,264			824,673		14,758,937			14,758,937
<b>TOTAL</b>		24,779,472	0		1,378,876	0	0	0	0	25,604,145

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

FOR YEAR ENDING JUNE 30, 1995  
(All Figures in 000's)

PLANT  
MANAGEMENT  
FD 82

R/E Balance JULY 1, 1994 (End Balance per Prior Year A-87 Rec)

4,618

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

### A-87 Revenues (Actual and Imputed)

From Attached Financial Statements

25,097

Actual Interest Income Per CAFR

or

Imputed Interest Income On Average Cash Balance

187

Other Revenues

507

Total Revenues

25,791

### Expenditures (Direct Costs per CAFR)

Cost of Goods Sold

0

Operating Expense

16,735

Non-Operating Expenses:

Master Lease Interest Expense

17

Master Lease Refund of Interest & Financing Costs

(15)

(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)

(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

16,732

Net Increase (Decrease) to Retained Earnings

9,059

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In

0

Transfer Out

(8,772)

Net Transfers

(8,772)

Retained Earnings Balance

(A)

4,905

OMB A-87 60 Day Allowable Balance Total

(B)

2,759

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

2,146

C-12

8/03/95

*Plant  
Mgmt*TRANSFERS BETWEEN FUNDS REPORT  
Period: 7/01/94 - 6/30/95  
Report 2 - Transfers-out

Page 41

OUT FUND	IN FUND	FY	Type	OUT APID	IN APID	OUT DEPT	IN DEPT	AMOUNT	DATE/SEQ#	TRAN CODE	KEY*
82	10	5	004	1600052	1600099	02307	02000	1,439,358.25	9/29/94-13540	A32	
82	10	5	004	1600052	1600099	02307	02000	1,439,358.25	12/29/94-14420	A32	
82	10	5	004	1600052	1600099	02307	02000	2,147,198.25	4/11/95-07819	A32	
82	10	5	004	1600052	1600099	02307	02000	1,439,358.25	4/11/95-07835	A32	
82	10	5	004	1600052	1600099	02307	02000	75,732.75	6/14/95-11472	A32	
82	10	5	004	1600052	1600099	02307	02000	1,439,358.25	6/14/95-11486	A32	
82	27	5	004	1600052	7000000	02307	79000	37,789.75	1/03/95-01129	A32	T
82	27	5	004	1600052	7000000	02307	79000	37,789.75	1/03/95-06982	A32	
82	27	5	004	1600052	7000000	02307	79000	37,789.75	4/11/95-12087	A32	
82	27	5	004	1600052	7000000	02307	79000	37,789.75	6/14/95-11519	A32	
								8,131,523.00	Total type 004 for FY 5		
								8,131,523.00	Total FY 5 for Fund 82		
								8,131,523.00	Total Fund 82 All Fiscal Years		

8,131,523  
640,000  
8,771,523

\* KEY = T represents change made to type field on this report but not to SWA

C-13

10/23/95

TRANSFERS BETWEEN FUNDS REPORT  
 Period: 7/01/95 - 10/13/95  
 Report 2 - Transfers-out

Page 1

OUT FUND	IN FUND	FY	Type	OUT APID	IN APID	OUT DEPT	IN DEPT	AMOUNT	DATE/SEQ#	TRAN CODE	KEY*
82	10	5	004	1600052	1600099	02307	02000	640,000.00	9/27/95-01646	A32	T
								640,000.00	Total type 004 for FY 5		
								640,000.00	Total FY 5 for Fund 82		
								640,000.00	Total Fund 82 All Fiscal Years		
=====											

\* KEY = T represents change made to type field on this report but not to SWA

C-14



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 ADMINISTRATION

TRAN CODE	TRANSFER — IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	16000	99	10	5	1,439,358.25	C C 5

EXPLANATION AND LEGAL AUTHORITY: MS 16A 055

Plant Mgmt. does not own the bldg. that it collects lease revenue from. The lease rates include Bldg. Depreciation and Bond Interest per Federal Circular A-87. The revenues collected for these two items are transferred to the Fund Highway and General Funds quarterly.

Dept. Name ADMINISTRATION

TRANSFER — OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3	
16000	52	82	5	075945			164	9-29-94
C. C. 4						C C 5		13541

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:

296-4604  
Vernice Kegan  
DEPT AUTHORIZED SIGNATURE

Vernice Kegan  
DEPT AUTHORIZED SIGNATURE

APPROVED

Al Lunsford 9/29/94  
DEPT OF FINANCE

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





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

# APPROPRIATION TRANSFER

## DISTRIBUTION

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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 ADMINISTRATION

TRAN CODE	TRANSFER — IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	16000	99	10	5	1,439,358.75	C C 5

### EXPLANATION AND LEGAL AUTHORITY:

Plant Mgmt does not own the buildings that it collects lease revenue from. The lease rates include building depreciation and bond interest per Federal Circular A-87. The revenues collected for these two items are transferred to the trunk Highway and General Funds Quarterly.

Dept. Name ADMINISTRATION

TRANSFER — OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO.
INDEX	ITEM	FUND	FY	AID	C C 1	C C 2	C C 3	
16000	57	82	5	075945			064	12-29-94
C C 4						C C 5		14421

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

296-4604  
Veronica Regan  
DEPT AUTHORIZED SIGNATURE

Veronica Regan  
DEPT AUTHORIZED SIGNATURE

APPROVED

Al L... 12/29/94  
DEPT OF FINANCE

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



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 ADMINISTRATION

TRAN CODE	TRANSFER — IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	16000	99	10	5	2,147,198.25	C C 5

EXPLANATION AND LEGAL AUTHORITY:

THREE QUARTERS OF BUDG. DEPRECIATION AND BOND  
INTEREST FOR HISTORY CENTER (1-3)

Dept. Name ADMINISTRATION

TRANSFER — OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS. NO.
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3	
16000	53	83	5				004	4-11-95
C. C. 4						C. C. 5		7820

Dept. Name ADMINISTRATION

TRAN CODE	TRANSFER — IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	16000	99	10	5	1,439,358.25	C C 5

EXPLANATION AND LEGAL AUTHORITY:

THIRD QUARTER OF BUDG. DEPRECIATION AND BOND  
INTEREST LESS HISTORY CENTER AND TRUNK HIGHWAY

Dept. Name ADMINISTRATION

TRANSFER — OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS. NO.
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3	
16000	53	83	5	053308			004	4-11-95
C. C. 4						C. C. 5		7836

Dept. Name TRANSPORTATION

TRAN CODE	TRANSFER — IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	70000	00	27	5	37,789.75	C C 5

EXPLANATION AND LEGAL AUTHORITY:

THIRD QUARTER OF BUDG. DEPRECIATION FOR TRUNK HIGHWAY

Dept. Name ADMINISTRATION

TRANSFER — OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS. NO.
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3	
16000	53	83	5	075945			004	4-11-95
C. C. 4						C. C. 5		12088

APPROVED:

296-4604

Vernice Regan  
DEPT. AUTHORIZED SIGNATURE

Joe Kadosky 4/16/95  
DEPT. AUTHORIZED SIGNATURE

APPROVED

Dennis Miller  
DEPT. OF FINANCE

4/20/95



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

# APPROPRIATION TRANSFER

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Dept. Name ADMINISTRATION

TRAN CODE	TRANSFER — IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	116000	99	10	5	715,732.75	C C 5

EXPLANATION AND LEGAL AUTHORITY:

FOURTH QUARTER OF BUDG DEPRECIATION AND  
BOND INTEREST FOR HISTORY CENTER

Dept. Name ADMINISTRATION

TRANSFER — OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3	
116000	52	82	5				004	061495
C. C. 4						C. C. 5		11473

7/27/95 - 01647  
46.444

Dept. Name ADMINISTRATION

TRAN CODE	TRANSFER — IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	116000	99	10	5	1,439,358.25	C C 5

EXPLANATION AND LEGAL AUTHORITY:

FOURTH QUARTER OF BUDG DEPRECIATION AND  
BOND INTEREST LESS HISTORY CENTER AND TRUNK  
HIWAY

Dept. Name ADMINISTRATION

TRANSFER — OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3	
116000	52	82	5				004	061495
C. C. 4						C. C. 5		11487

Dept. Name TRANSPORTATION

TRAN CODE	TRANSFER — IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	700000	00	27	5	37,789.75	C C 5

EXPLANATION AND LEGAL AUTHORITY:

FOURTH QUARTER OF BUDG DEPRECIATION FOR TRUNK  
HIWAY FUND

Dept. Name ADMINISTRATION

TRANSFER — OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS NO
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3	
116000	52	82	5				004	061495
C. C. 4						C. C. 5		11520

APPROVED:

64604 06-12-95  
Vernice Lopez  
DEPT AUTHORIZED SIGNATURE

Swinder 6/13/95  
DEPT AUTHORIZED SIGN

APPROVED

Carl J. Carlson 6-14-95  
DEPT OF FINANCE

NOTE .. TRANSFER IS BETWEEN DEPARTMENTS. AUTHORIZED SIGNATURES FROM BOTH DEPARTMENTS ARE REQUIRED



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

# APPROPRIATION TRANSFER

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Dept. Name TRANSPORTATION

TRAN CODE	TRANSFER — IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	70000	00	27	5	37,789.75	C C 5

EXPLANATION AND LEGAL AUTHORITY: MS 16A .055

Plant Mgmt does not own the bldg that it collects  
lease revenue from. The lease rates include Bldg Depreciation and Bond Interest per Federal Circular A-87.  
The revenues collected for these two items are transferred to the ~~State~~ Trunk Hiway and General  
Funds quarterly.

Dept. Name

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

EXPLANATION AND LEGAL AUTHORITY:

Dept. Name ADMINISTRATION

TRANSFER — OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS. NO.
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3	
16000	52	82	5	075945			004	1-395
C. C. 4						C. C. 5		6982

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:

294-4604  
*Vronica Logan*  
DEPT AUTHORIZED SIGNATURE

*Sw Kadosky 9/29/94*  
DEPT AUTHORIZED SIGNATURE

APPROVED

*Al Spurr* 1-395  
DEPT OF FINANCE

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

C-19



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

# APPROPRIATION TRANSFER

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Dept. Name TRANSPORTATION

TRAN CODE	TRANSFER — IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	70000	00	27	5	37,789.75	C. C. 5

### EXPLANATION AND LEGAL AUTHORITY:

Plant Mgmt does not own the buildings that it collects lease revenue from. The lease rates include building depreciation and bond interest per Federal Circular A-87. The revenues collected for these two items are transferred to the Fund Highway and General Funds quarterly.

Dept. Name

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

### EXPLANATION AND LEGAL AUTHORITY:

Dept. Name ADMINISTRATION

TRANSFER — OUT APPROPRIATION ACCOUNT								SYSTEM ASSIGNED TRANS. NO
INDEX	ITEM	FUND	FY	AID	C. C. 1	C. C. 2	C. C. 3	
16000	52	82	5	075945				1/3/95-
				C. C. 4			C. C. 5	01/30

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.

*Veronica Regan*  
DEPT AUTHORIZED SIGNATURE

APPROVED

*1/3/95*  
DEPT OF FINANCE

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

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).

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.

ME: FD9795.WK3  
 ANNUAL SERVICE FUND 97--InterTechnologies  
 ACCOUNTANT: KIRKEBY  
 BALANCE SHEET WORKSHEET  
 June 30, 1995

R #	Account	Final Audit Amounts	06/30/94 Amounts	Change
<b>ASSETS</b>				
A10	Cash and Cash Equivalents	4,556,528	8,856,263	4,299,735
A20	Accounts Receivable	9,091,837	6,929,348	(2,162,489)
A23	Accrued Investment Earnings	0	0	0
A22	Interfund Receivables	0	0	0
A27	Prepaid Expenses	1,156,358	1,545,346	388,988
A28	Advances to Other Funds	0	0	0
A27	Deferred Bond Issuance Costs	0	0	0
A41	Financing Leases Receivable	0	0	0
	Subtotal	14,804,722	17,330,957	2,526,235
	Fixed Assets:			
A81	Building Improvements	1,423,886	1,055,450	(368,436)
	Capital Leases	0	0	0
A83	Equipment	74,364,263	62,390,005	(11,974,258)
	Total Fixed Assets	75,788,150	63,445,455	(12,342,695)
A83	Accumulated Depreciation	(51,338,591)	(43,862,676)	7,475,915
	Net Fixed Assets	24,449,558	19,582,779	(4,866,779)
	Total Assets	39,254,281	36,913,736	(2,340,545)
<b>LIABILITIES AND FUND BALANCE</b>				
	Liabilities:			
H15	Accounts Payable	2,973,821	5,577,871	2,604,050
0	Accounts Payable (Fixed Assets)	0	0	0
H14	Salaries Payable	559,282	470,699	(88,583)
H15	Accrued Interest Payable	100,035	94,667	(5,368)
H42	Loans Payable	23,226,348	21,684,049	(1,542,299)
H42	Installment Purchases Payable	0	0	0
H41	Revenue Bonds Payable	0	0	0
H44	Compensated Absences Payable	1,249,964	1,213,953	(36,011)
H50	Advances from Other Funds	0	0	0
	Subtotal	28,109,450	29,041,239	931,789
	Equity and Other Credits:			
L10	Contributed Capital	2,348,000	2,348,000	0
P1	Unreserved Retained Earnings	8,796,831	5,524,496	(3,272,335)
	Total Equity and Other Credits	11,144,831	7,872,496	(3,272,335)
	Total Liabilities, Equity and Other Credit	39,254,281	36,913,735	(2,340,546)

0 (1)

D-2

NAME: FD9795.WK3  
 ANAL SERVICE FUND 97--InterTechnologies  
 ACCOUNTANT: KIRKEBY  
 OPERATING STATEMENT WORKSHEET  
 June 30, 1995

Account	Final Audit Amounts	06/30/94 Amounts	Change
Operating Revenues:			
A10 Net Sales	0	0	0
A40 Rental and Service Fees	56,812,536	48,800,930	8,011,606
A99 Other Income	1,014,747	1,919,001	(904,254)
Total Operating Revenues	57,827,282	50,719,931	7,107,351
H10 Less: Cost of Goods Sold	0	0	0
Gross Margin	57,827,282	50,719,931	7,107,351
Operating Expenses:			
J25 Purchased Services	33,738,193	33,306,243	431,950
J35 Salaries and Fringe Benefits	10,670,138	10,544,344	125,794
J45 Depreciation	8,143,025	6,579,621	1,563,404
J50 Amortization of Deferred Costs	0	14,915	(14,915)
J60 Amortization of Cap Leases & Leasehold	115,958	76,118	39,840
J70 Supplies and Materials	994,867	1,004,063	(9,196)
J75 Indirect Costs	491,678	367,107	124,571
J99 Other Expenses	44	1,327	(1,283)
Total Operating Expenses	54,153,903	51,893,738	2,260,165
Operating Income (Loss)	3,673,379	(1,173,807)	4,847,186
Nonoperating Revenues (Expenses):			
M25 Investment Income	738,473	685,248	53,225
M27 Interest and Financing Costs	(1,167,636)	(1,247,253)	79,617
M45 Gain (Loss) on Sale of Fixed Assets	28,120	693,755	(665,635)
M90 Other Nonoperating Expenses	0	0	0
Total Nonoperating Revenue (Expenses)	(401,043)	131,750	(532,793)
Income (Loss) Before Operating Transfer	3,272,336	(1,042,057)	4,314,393
P10 Transfers-In	0	0	0
P20 Transfers-Out	0	0	0
Net Income (Loss)	3,272,336	(1,042,057)	4,314,393
Retained Earnings, July 1, as Reported	5,524,496	8,566,553	(3,042,057)
W20 Prior Period Adjustments	(0)	0	(0)
Y40 Residual Equity Transfers Out	0	(2,000,000)	2,000,000
Retained Earnings, June 30, as Restated	5,524,495	6,566,553	(1,042,058)
Retained Earnings, June 30	8,796,831	5,524,496	3,272,335

(0) 0

D-3



13-Nov-95

Account	Final Audit Amounts	06/30/94 Amounts
<b>OPERATING ACTIVITIES SECTION:</b>		
A10 Operating Income (Loss):	3,673,379	(1,173,808)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
B10 Depreciation	8,143,025	6,579,621
B15 Amortization of Deferred Costs	0	14,915
B19 Other Amortization	115,958	76,118
Change in Assets and Liabilities:	0	0
B50 Accounts Receivable	(2,162,489)	1,003,564
B69 Other Assets	388,988	(1,545,346)
B70 Accounts Payable	(2,667,972)	572,109
B75 Salaries Payable	88,583	14,433
B80 Compensated Absences Payable	36,011	156,911
Net Reconciling Items to be Added (Deducted) from Operating Income	3,942,105	6,872,325
Net Cash Flows from Operating Activities	7,615,484	5,698,517

<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
E13 Other Nonoperating Expenses	0	0
E15 Transfers-In	0	0
E25 Capital Contributions	0	0
E32 Repayment of Advances from Other Funds	0	0
E35 Advances to Other Funds	0	0
Net Cash Flows from Noncapital Financing Activities	0	0

<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>		
G10 Investment in Fixed Assets	(12,103,174)	(11,732,440)
G12 Proceeds from the Sale of Fixed Assets	28,120	827,000
G17 Repayment of Advances from Other Funds	0	0
G25 Collection of Financing Leases Receivable	0	0
G35 Installment Contract Payments	0	0
G40 Proceeds from Loans	10,512,870	11,172,517
G42 Repayment of Principal on Loans	(9,929,239)	(9,605,282)
G52 Bond Interest Paid	(1,162,269)	(1,255,317)
G60 Repayment of Revenue Bond Principal	0	(240,000)
Net Cash Flows from Capital Financing Activities	(12,653,691)	(10,833,522)

<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
I30 Investment Earnings	738,473	695,296
Net Cash Flows from Investing Activities	738,473	695,296
Net Increase in Cash and Cash Equivalents	(4,299,735)	(4,439,709)
L10 Cash and Cash Equivalents, July 1, as reported	8,856,263	15,295,972
Change in Reporting Principal	0	15,295,972
E22 Residual Equity Transfers-Out	0	(2,000,000)
Cash and Cash Equivalents, July 1, as restated	8,856,263	13,295,972
Cash and Cash Equivalents, June 30,	4,556,528	8,856,263
	(1)	0

**SCHEDULE OF NONCASH TRANSACTIONS**

Purchase of Computer Equipment on Account

D-4

STATE OF MINNESOTA  
 INTERTECHNOLOGIES GROUP - INTERNAL SERVICE FUND  
 FOOTNOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The InterTechnologies Group ( InterTech) 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 \$9,091,836.87 includes the entire billing of \$5,373,847.12 for June 30. No allowance is being made for doubtful accounts.

Expenses are based on data received from the Statewide Accounting System (SWA). Also, the Departments of Finance and Administration allocate indirect costs for general fund services to InterTech pursuant to M.S. 16A.127. Those costs are estimated at \$491,678.00 for FY 1995.

InterTech 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. The Internal Revenue Service (IRS) class life Asset Depreciation Rate (ADR) is used to determine useful life. Consistent with the class life ADR system, no salvage value is used. The depreciation used is four years for computer and office equipment and eight years for furniture. Fixed asset depreciation figures used for this Financial Statement were provided by InterTech.

Leasehold Improvements are recorded at historical cost less accumulated amortization. The amortization is over five years.

2. LEASES AND CONTRACTS PAYABLE:

InterTech purchases an extensive amount of equipment through the Master Lease Program. Purchase terms are for three to five years and payments of principal and interest are processed twice annually.

The following is a schedule by fiscal years of future minimum payments with the current amount needed to satisfy Master Lease Loans Payable as of June 30, 1995:

	MASTER LEASE 3 LOANS PAYABLE	MASTER LEASE 4 LOANS PAYABLE	MASTER LEASE 5 LOANS PAYABLE	TOTAL
1996	137,621.74	2,650,010.42	6,712,074.05	9,499,706.21
1997	0.00	2,088,169.40	6,718,470.89	8,806,640.29
1998	0.00	20,873.81	5,350,551.65	5,371,425.46
1999	0.00	0.00	1,615,099.69	1,615,099.69
Total Minimum Payments	137,621.74	4,759,053.63	20,396,196.28	25,292,871.65
Amount Representing Interest	(6,685.18)	(281,652.47)	(1,778,186.39)	(2,066,524.04)
CURRENT AMOUNT NEEDED TO SATISFY MASTER LEASE PRINCIPAL	\$130,936.56	\$4,477,401.16	\$18,618,009.89	23,226,347.61

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

This amount represents Fixed Assets that were received prior to June 30, 1995, but were not paid for until first quarter FY 1996.

4. **LEGISLATION AFFECTING INTERTECH:**

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

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1(a) established "Paid-in-Capital" at \$2,156,000 effective July 1, 1979. As a result of this law InterTech paid \$2,238,000 to the general fund to cancel its retained earnings. Minnesota Laws 1985 Special Session, Chapter 13, Section 16, increased the general fund contribution, or "Paid-in-Capital," by \$1,200,000 effective July 1, 1985. Effective July 1, 1989, FY 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, \$750,000 (Subdivision 7) to InterTech-STARS. This has the effect of reducing InterTech-Computer Services Contributed Capital from \$3,356,000 to \$1,606,000 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.

5. **PREPAID EXPENSES:**

During FY 94 a large amount of software was purchased, resulting in a \$1,545,346.00 prepayment of data processing expense. During FY95 \$388,988.00 was expensed.

6. **ADJUSTMENT TO RETAINED EARNINGS:**

A refund was received from MCI Telecommunications for excessive billing. The FY4 amount of \$176,695.69 is recorded as an adjustment to Retained Earnings.

7. **EQUIPMENT BILLBACK EXPENSE:**

Equipment has been purchased for the Court System by InterTechnologies. An accrual is being made for this expense because invoices have not been received.

8. **CONTRIBUTIONS FROM THE GENERAL FUND.**

A payment for \$1,000,000.00 was made to the General Fund in FY4. Originally this reduced the Contributions from the General Fund, but was later reversed to reduce Retained Earnings.

9. **NET INCOME AND RETAINED EARNINGS SUMMARY:**

InterTechnologies Group had a Net Income of:

1st Quarter	\$453,117.90
2nd Quarter	\$998,808.83
3rd Quarter	\$2,222,899.45
4th Quarter	(\$639,895.52)

InterTechnologies Group had Retained Earnings of:

1st Quarter	\$5,885,619.50
2nd Quarter	\$6,976,422.33
3rd Quarter	\$9,376,017.47
4th Quarter	\$8,736,121.95



STATE OF MINNESOTA

Department: of Finance

## Office Memorandum

Date: May 30, 1995

To: Elaine S. Hansen, Commissioner  
Department of Administration

From: Bruce Reddemann, Director *BR*  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1996 InterTechnologies Group Rates

*Pursuant to your request, we have approved the InterTechnologies Group rates as specified on page 51- 58 of your F.Y. 1996 rate package. This schedule is incorporated, by reference, as a part of this memorandum.*

Please note the new Internal Service Fund Rate Approval Policy and Procedure Number 0108-01 included in the MAPS Operations Manual for guidance on preparation of your next rate package. Based on our review and analysis of the financial information submitted, we have found your F.Y. 1996 rate proposal to be in reasonable conformity with pertinent state and fiscal management policies.

cc Judy Johnson  
Charlie Bieleck  
Tom Wendorf  
Larry Freund  
Mike Rajacich

D-7

FY96 InterTech Group Rates			
Product or Service	Units	FY95 Rate	FY96 Rate
<b>Server Processing:</b>			
Central Processing	CPU Seconds (952)	\$0.3300	\$0.2144
	CPU Seconds (900)	\$0.2400	\$0.1560
	CPU Seconds (9021-860)	\$0.2650	\$0.1722
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	\$0.1750	\$0.1750
	Employment Application Security	\$0.0650	\$0.0650
Facilities Management Services	Cost + %	5-15%	5-15%
Off-Peak Development Rates: (Certain restrictions apply)	50-90% of Peak Processing Rates		
Incremental Processing and Storage	Cost + %	N/A	5%
<b>Storage:</b>			
Disk Storage <sup>1</sup>	Megabyte Days	\$0.0190	\$0.0109
Solid State Disk Storage	Megabyte Days	\$0.2300	\$0.2300
Tape Storage <sup>1</sup>	Cartridge Days	\$0.1130	\$0.1350
Tape Degauss	Cartridges	\$2.0000	\$2.0000
<b>Print:</b>			
Print Local Impact	1000 Lines	\$1.6600	\$1.4700
Print Local Laser	1000 Lines	\$1.5800	\$1.4500
Print Local Laser	Pages	\$0.0615	\$0.0570
Print Remote	1000 Lines	\$0.4000	\$0.1800
Print Other:			
Multipart Forms	1000 Lines	\$1.1200	\$1.120
Voter Cards	Cost + Postage	\$0.2400	\$0.2400
Data Transfer - Print	1000 Lines	\$0.2200	\$0.2200
<b>OLTP:</b>			
<b>CICS:</b>			
Small	Transactions	\$0.0041	\$0.0035
Medium (includes MAXIS)	Transactions	\$0.0071	\$0.0070
Large	Transactions	\$0.0172	\$0.0185
Development	Transactions	\$0.0300	\$0.0310
A	Transactions	N/A	\$0.0030
B	Transactions	N/A	\$0.0040
C	Transactions	N/A	\$0.0060
D	Transactions	N/A	\$0.0080
E	Transactions	N/A	\$0.0170

<sup>1</sup>These rates include I/O and tape mounts costs.

May 8, 1995

D-8

FY96 InterTech Group Rates			
Product or Service	Units	FY95 Rate	FY96 Rate
F	Transactions	N/A	\$0.0200
G	Transactions	N/A	\$0.0300
H	Transactions	N/A	\$0.0320
Other Network:			
Timesharing Connect	Hours	\$0.7000	\$0.7000
Card Punch Remote	1000 Cards	\$0.5000	\$0.5000
Card Read Remote	1000 Cards	\$0.5000	\$0.5000
Multiple Application Interface	Processing Resource Costs		
High Speed Link	Subscription	\$225.00	\$225.00
Low Speed Link	Subscription	\$70.00	\$70.00
Electronic Technician	Hours	\$35.00	\$35.00
<b>Data Services:</b>			
Network Access:			
Analog Network Connections:			
Backbone Transport-Analog	Miles	\$2.45	\$3.50
Terminations	Month/Termination	\$132.00	\$132.00
Tails Circuits	Cost + % + Flat	3%	3%
	Circuits	\$25.00	\$25.00
Analog Services on MNet Backbone	CO Connection	N/A	\$300.00
MNet Service Level 2 - Private Line	Cost + %	6%	18%
MNet Service Level 3:			
Network Management	Month/Connection	\$80.00	\$80.00
Access Circuits:	Cost + % + Flat	3%	3%
DS0, 56kb (P.L., FRS)	Month/Circuit	\$10.00	\$10.00
T-1, (P.L., FRS)	Month/Circuit	\$80.00	\$80.00
56kb, Frame Relay Egress	Month/Circuit	\$70.00	\$40.00
Incremental 56kb on Egress	Per 56kb	\$25.00	\$20.00
Extra PVCs	Cost + %	10%	10%
Dial-Up Network Access:			
Tier 1: Subscription (up to 8 Hours Usage)	Month/User	\$9.95	\$9.95
Tier 2: Subscription (up to 60 Hours Usage)	Month/User	\$50.00	\$50.00
Usage Exceeding Tier Plan (Local)	Minutes	\$0.03	\$0.03
Use of 800 Number Surcharge	Minutes	\$0.15	\$0.15
Terminating Hardware:			
DSU-56kb	Month/DSU	\$35.00	\$35.00
CSU-T1	Month/CSU	\$50.00	\$50.00
TAP/Channel Bank	Month/TAP	\$150.00	\$150.00
Router Service:			
InterTech Owned/Maintained:			
Token Ring Port	Month/Port	\$295.00	\$270.00
Ethernet Port	Month/Port	\$265.00	\$240.00
Serial Port - Premise	Month/Port	\$235.00	\$240.00
Dedicated Serial Port - Node	Month/Port	N/A	\$40.00

May 8, 1995

D-9

FY96 InterTech Group Rates			
Product or Service	Units	FY95 Rate	FY96 Rate
Additional Ports/Same Subdomain	Cost + %	N/A	10%
FRAD	Month/FRAD	\$200.00	\$190.00
On-site Spare Router	Month/Router	N/A	\$130.00
Customer Owned/InterTech Maintained	Month/Port	\$125.00	\$135.00
Customer Owned/No Support	Month/Port	\$55.00	\$70.00
Secondary Network Connection	Month/Port	\$50.00	\$50.00
Additional IP Address Blocks	Month/Block	N/A	\$2.00 <sup>2</sup>
Additional IPX Address Blocks	Month/Block	N/A	\$2.00 <sup>2</sup>
<b>X.25 PAD Service:</b>			
Customer Owned/InterTech Support	Month/Port	\$3.00	\$3.00
<b>MNet Backbone Network/Services:</b>			
<b>Backbone Connections:</b>			
DSO, 56kb	Month/Connection	\$50.00	\$65.00
T1	Month/Connection	\$185.00	\$235.00
<b>Dedicated Transport/Private Router:</b>			
DSO, 56kb	Miles	\$1.20	\$1.30
1/4 T1, 384kb	Miles	\$5.00	\$5.50
1/2 T1, 768kb	Miles	\$7.50	\$8.00
<b>Community Router Service:</b>			
DSO, 56kb	Month/Connection	\$75.00	\$120.00
1/4 T1, 384kb	Month/Connection	\$250.00	\$315.00
1/2 T1, 768kb	Month/Connection	\$400.00	\$500.00
3/4 T1, 1152kb	Month/Connection	\$500.00	\$700.00
T1, 1.544kb	Month/Connection	\$850.00	\$850.00
<b>Network Device Connection:</b>			
Standard PC/Printer/CRT	Device ID	\$15.00	\$13.00
DFT Session (Logical)	Device ID	\$5.00	\$4.50
Gateway Controller (includes 30 DIDs)	Controller (30 Device IDs)	\$544.00	\$350.00
Gateway PC/Printer	Device ID	\$5.00	\$4.50
<b>Voice Services:</b>			
<b>Domestic Calls:</b>			
WATS	Minutes	\$0.13	\$0.11
9+1	Minutes	\$0.14	\$0.135
International Calls	Minutes	AT&T Tariff	AT&T Tariff
Directory Assistance	Calls	\$0.95	\$0.65
<b>800 Service:</b>			
Peak	Minutes	\$0.145	\$0.140
Off Peak	Minutes	N/A	\$0.110
Language Line	Minutes	\$3.00	\$3.00
Public Pay Phones	% <sup>3</sup>	15%	15%

<sup>2</sup>Effective on January 1, 1996.

May 8, 1995

D-10

FY96 InterTech Group Rates			
Product or Service	Units	FY95 Rate	FY96 Rate
<b>Traffic Studies:</b>			
Dial In	Per Study	\$5.00	\$5.00
Manual	Per Study	\$49.00	\$49.00
<b>Calling Cards:</b>			
MNet	Minutes	\$0.24	\$0.24
AT&T	Minutes	\$0.26	\$0.26
<b>Broadcast Fax:</b>			
Start-Up Fee	Box	\$27.00	\$27.00
Usage	Pages	\$0.15	\$0.15
<b>Never Busy Fax:</b>			
Flat	Box	N/A	\$12.00
Usage	Pages	\$0.15	\$0.15
Centrex Local Service <sup>4</sup>	Stations	N/A	\$1.05
Centron Common Equipment Cost + Surcharge	Stations	\$5.00 <sup>5</sup>	\$5.00
PBX Cost + Surcharge	Stations	\$2.00 <sup>5</sup>	\$2.00
Capital Equipment	Cost + %	10%	10%
<b>Video Services:</b>			
<b>Network Access:</b>			
Network Service Level 3:			
Network Management	Month/Connection	\$80.00	\$80.00
Access Circuit:	Cost + % + Flat	3%	3%
DSO, 56kb, (P.L., FRS)	Month/Circuit	\$10.00	\$10.00
T1, (P.L., FRS)	Month/Circuit	\$80.00	\$80.00
<b>Terminating Hardware:</b>			
Channel Service Units	Month/CSU	\$50.00	\$50.00
<u>TAP/Channel Bank</u>	Month/TAP	\$150.00	\$150.00
TAP - Support Only	Month/TAP	N/A	\$80.00
<b>MNet Backbone Network Services:</b>			
<b>Backbone Connection:</b>			
DMS 112kb	Month/Connection	\$100.00	\$125.00
DMS 384kb	Month/Connection	\$125.00	\$150.00
IVS T-1/1544kb	Month/Connection	\$185.00	\$235.00
T-3	Month/Connection	\$2,220.00	\$2,220.00
<b>Subscription:</b>			
DMS 112kb	Month/Connection	\$200.00	\$200.00
DMS 384kb	Month/Connection	\$300.00	\$300.00
IVS T-1/1544kb	Month/Connection	\$450.00	\$450.00

<sup>3</sup>Percent of gross commission from the long distance carrier.

<sup>4</sup>Centrex local service charge is cost + station rate, cost + \$1.05/station.

<sup>5</sup>Customers are billed actual cost plus a surcharge/station; rates shown here are the surcharge.

May 8, 1995

D-11



FY96 InterTech Group Rates			
Product or Service	Units	FY95 Rate	FY96 Rate
IVS T-1 Support Only	Month/Connection	N/A	\$325.00
Backbone Transport:			
Dedicated:			
• 56kb	Miles	\$1.20	\$1.30
• 384kb	Miles	\$5.00	\$5.50
• 768kb	Miles	\$7.50	\$8.00
Bandwidth on Demand:			
• Usage <sup>1</sup> :			
384kb	Hours	\$15.00	\$15.00
768kb	Hours	N/A	\$30.00
Statewide Video Conferencing:			
• DMS 112kb		\$300.00	\$300.00
• DMS 384kb		\$600.00	\$600.00
• IVS 768kb		\$850.00	\$850.00
Switched Network:			
Domestic:			
112kb	Hours	N/A	\$30.00
384kb	Hours	N/A	\$50.00
Metro Video Comm. Network	Subscriptions	\$1,300	\$1,300
Leased/Purchase Video Room Equipment	Cost + %	10%	10%
Gateway:			
Cost	Cost + %	10%	10%
Flat	Events	\$25.00	\$25.00
Third Party Booking Fee:			
Flat (non-refundable)	Event	\$25.00	\$25.00
Room Rental Usage	Hours	\$50.00	\$50.00
Room Attendant Fees:	Event		
Normal Work Day (8-5)	Hours	N/A	\$15.00
Weeknights	Hours	N/A	\$25.00
Weekends	Hours	N/A	\$30.00
Cancellation Fees:			
Third Party Users:			
More than 24 Hours		N/A	\$25.00
Less than 24 Hours		N/A	100% of Network Fees
Video Subscribers:			
Less than 24 Hours	Host Site	N/A	\$25.00
NEAT Room Rental Fees:			
Members & System Office	Per Site Per Visit	N/A	No Charge & Attendant Fee

<sup>1</sup>Each party to a video conference using bandwidth on demand pays \$15/hour.

May 8, 1995

0-12

FY96 InterTech Group Rates			
Product or Service	Units	FY95 Rate	FY96 Rate
Non-members & Educational Institutions	Per Site Per Visit	N/A	\$30.00 & Attendant Fee
Government	Per Site Per Visit	N/A	\$40.00 & Attendant Fee
NETS Room Rental Fees:			
Jointly Sponsored/Cooperative Programming	Per Site Per Visit	N/A	No Charge
Credit Activities	Per Site Per Visit	N/A	No Charge
Customized Training	Per Site Per Visit	N/A	No Charge
Meetings Between Employees or Representatives of NETS, Heartland & MidTech Institutions		N/A	
Staff Development or Degree Programs to Benefit Employees of NETS, Heartland & MidTech Institutions	Per Site Per Visit	N/A	No Charge
Public Sector	Per Site Per Visit	N/A	\$75.00
SHOT Room Rental Fee:			
Public Agencies:			
Normal Workday (7-5)	Per Site Per Visit	N/A	\$35.00
Weeknights	Per Site Per Visit	N/A	\$45.00
Weekends	Per Site Per Visit	N/A	\$45.00
Educational:			
Normal Workday (7-5)	Per Site Per Visit	N/A	\$20.00
Weeknights	Per Site Per Visit	N/A	\$30.00
Weekends	Per Site Per Visit	N/A	\$30.00
K-12 and Educational Members:			
Normal Workday (7-5)	Per Site Per Visit	N/A	Free
Weeknights	Per Site Per Visit	N/A	\$20.00
Weekends	Per Site Per Visit	N/A	\$30.00
Data and Video Services One-Time Charges:			
Circuit Installation:			
56kb	Cost +	\$200.00	\$200.00
7-T/1544kb	Cost +	\$500.00	\$500.00
Backbone Connection	Flat	\$200.00	\$200.00
CSU/DSU/Installation	Flat	\$100.00	\$50.00
TAP Installation	Flat	\$300.00	\$500.00
Inside Wiring		\$120.00	\$175.00
FRAD		N/A	\$200.00
Router		N/A	\$400.00
Configuration of Customer-Owned Router		\$200.00	\$200.00
Video Site Survey		\$1,500.00	\$1,500.00
Dial-up Install		N/A	\$25.00

D-13

May 8, 1995

FY96 InterTech Group Rates			
Product or Service	Units	FY95 Rate	FY96 Rate
<b>Distributed Technology Services:</b>			
Distributed Computing	Cost + %	N/A	5-15%
LAN Backup	Processing Resource Costs		
Gupta Gateways	Cost + %	N/A	5-15%
Computer Output Microfilm:			
Original	Fiche	\$0.9000	\$0.9000
Duplicate	Fiche	\$0.0900	\$0.0900
Form Slide		\$175.00	\$175.00
Data Transfer	Hours	\$25.00	\$23.00
Text Processing:			
Bill Tracking	Annual Fee	\$300.00	\$300.00
Workers' Compensation	Annual Fee	\$360.00	\$360.00
Employee Relations	Annual Fee	\$150.00	\$150.00
Statutes/Rules	Annual Fee	\$300.00	\$300.00
All Text Bases	Annual Fee	\$725.00	\$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
Electronic Mail:			
Regular	Subscription	\$10.50	\$8.50
Administrative	Annual	\$25.00	\$25.00
Voice Mail:			
Regular	Subscription	\$7.50	\$7.50
Student	Subscription	N/A	\$4.00
Call Processing	Subscription	\$50.00	\$50.00
Fax Mail Plus:			
Flat	Month/Subscriber Pages	\$16.00	\$20.00
Send	Pages	\$0.25	\$0.30
Receive	Pages	\$0.16	\$0.20
Installation	One Time/Subscriber	\$27.00	\$35.00
Fax Request:			
Flat:			
1-10 Documents	Month/Fee	\$27.00	\$30.00
11-50 Documents	Month/Fee	\$55.00	\$65.00
51-100 Documents	Month/Fee	\$105.00	\$125.00
101-200 Documents	Month/Fee	\$160.00	\$190.00
201-500 Documents	Month/Fee	\$270.00	\$320.00
501-1,000 Documents	Month/Fee	\$535.00	\$630.00
1,000 + Documents	Cost + %	10%	10%

May 8, 1995

D-14

FY96 InterTech Group Rates			
Product or Service	Units	FY95 Rate	FY96 Rate
Usage	Pages	\$0.25	\$0.30
Additions and Changes:			
1-10 Documents	Change	\$45.00	\$60.00
11-50 Documents	Change	\$80.00	\$105.00
51-100 Documents	Change	\$160.00	\$210.00
101-200 Documents	Change	\$215.00	\$280.00
201-500 Documents	Change	\$535.00	\$700.00
501-1,000 Documents	Change	\$1,065.00	\$1,400.00
1,000 + Documents	Cost + %	10%	10%
<b>Customer Project Services:</b>			
Data Entry	Hours	\$25.00	\$23.00
Programming and Analysis Services:	Hours	\$1.00	\$1.00
Fix Bid (P & A)	Cost + %	5%	1-5%
IIN Usage	Hours	\$0.25	\$0.25
Acquisition Services	Invoice	\$25.00	\$25.00
Consulting Services	Cost + %	5-15%	5-15%

## STATE OF MINNESOTA

## InterTech Revolving Fund

SWA FUND 97

SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 1995

Contact: Bill Halter 296-6389

FEDERAL FUND AGENCIES		TOTAL BILLINGS				IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARG		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	\$341,087	\$0	\$81,245	\$0	\$0	\$0	\$341,087	\$0	\$0	\$341,087	
02140	Oil Overcharge (17 Fund)	\$307	\$0	\$51	\$0	\$0	\$0	\$307	\$0	\$0	\$307	
02141	Development Disabilities (30 Fund)	\$667	\$0	\$56	\$0	\$0	\$0	\$667	\$0	\$0	\$667	
02142	STAR (20, 30 Funds)	\$604	\$0	\$53	\$0	\$0	\$0	\$604	\$0	\$0	\$604	
2	Other Administration	\$354,741	\$0	\$49,065	\$0	\$0	\$0	\$354,741	\$0	\$0	\$354,741	
02305	Building Construction	\$668	\$0	\$113	\$0	\$0	\$0	\$668	\$0	\$0	\$668	
04000	AGRICULTURE	\$128,441	\$0	\$28,380	\$0	\$0	\$0	\$128,441	\$0	\$0	\$128,441	
06000	OFFICE OF THE ATTORNEY GENERAL	\$118,728	\$0	\$36,714	\$0	\$0	\$0	\$118,728	\$0	\$0	\$118,728	
07000	PUBLIC SAFETY	\$4,054,701	\$0	\$734,541	\$0	\$0	\$0	\$4,054,701	\$0	\$0	\$4,054,701	
12000	HEALTH	\$431,683	\$0	\$112,434	\$0	\$0	\$0	\$431,683	\$0	\$0	\$431,683	
14000	ANIMAL HEALTH BD	\$13,312	\$0	\$3,182	\$0	\$0	\$0	\$13,312	\$0	\$0	\$13,312	
17000	HUMAN RIGHTS	\$30,920	\$0	\$6,974	\$0	\$0	\$0	\$30,920	\$0	\$0	\$30,920	
18000	OFFICE OF ENVIRONMENTAL ASSISTANCE	\$27,726	\$0	\$9,536	\$0	\$0	\$0	\$27,726	\$0	\$0	\$27,726	
19000	INDIAN AFFAIRS	\$2,324	\$0	\$566	\$0	\$0	\$0	\$2,324	\$0	\$0	\$2,324	
21000	ECONOMIC SECURITY	\$2,093,608	\$0	\$216,730	\$0	\$0	\$0	\$2,093,608	\$0	\$0	\$2,093,608	
22000	TRADE & ECON DEV	\$2,123,270	\$0	\$519,575	\$0	\$0	\$0	\$2,123,270	\$0	\$0	\$2,123,270	
25000	CENTER FOR ARTS ED.	\$12,326	\$0	\$2,847	\$0	\$0	\$0	\$12,326	\$0	\$0	\$12,326	
26000	STATE UNIV SYSTEM	\$2,513,474	\$0	\$715,386	\$0	\$0	\$0	\$2,513,474	\$0	\$0	\$2,513,474	
27000	COMMUNITY COLLEGE BD	\$561,021	\$0	\$120,810	\$0	\$0	\$0	\$561,021	\$0	\$0	\$561,021	
29000	NATURAL RESOURCES	\$903,518	\$0	\$211,736	\$0	\$0	\$0	\$903,518	\$0	\$0	\$903,518	
30000	PLANNING	\$24,333	\$0	\$4,383	\$0	\$0	\$0	\$24,333	\$0	\$0	\$24,333	
32000	POLLUTION CONTROL	\$416,060	\$0	\$138,339	\$0	\$0	\$0	\$416,060	\$0	\$0	\$416,060	
33000	TRIAL COURTS	\$10,875	\$0	\$2,459	\$0	\$0	\$0	\$10,875	\$0	\$0	\$10,875	
34000	HOUSING FINANCE	\$797,842	\$0	\$82,819	\$0	\$0	\$0	\$797,842	\$0	\$0	\$797,842	
36000	EDUCATION-VO-TECH	\$214,120	\$0	\$45,872	\$0	\$0	\$0	\$214,120	\$0	\$0	\$214,120	
37000	EDUCATION-CENTRAL OFFICE	\$247,478	\$0	\$51,620	\$0	\$0	\$0	\$247,478	\$0	\$0	\$247,478	
42000	LABOR & INDUSTRY	\$177,238	\$0	\$40,154	\$0	\$0	\$0	\$177,238	\$0	\$0	\$177,238	
45000	MEDIATIONS SVCS-STATE AGENCIES	\$23,139	\$0	\$12,292	\$0	\$0	\$0	\$23,139	\$0	\$0	\$23,139	
50000	ARTS BOARD	\$5,247	\$0	\$1,226	\$0	\$0	\$0	\$5,247	\$0	\$0	\$5,247	
52000	PUBLIC DEFENSE BOARD	\$35,601	\$0	\$8,431	\$0	\$0	\$0	\$35,601	\$0	\$0	\$35,601	
55000	HUMAN SERVICES-CENTRAL OFFICE	\$28,051,540	\$0	\$3,057,530	\$0	\$0	\$0	\$28,051,540	\$0	\$0	\$28,051,540	
60000	HIGHER ED COORD BD	\$32,795	\$0	\$5,041	\$0	\$0	\$0	\$32,795	\$0	\$0	\$32,795	
65000	JUDICIAL	\$1,097,328	\$0	\$186,039	\$0	\$0	\$0	\$1,097,328	\$0	\$0	\$1,097,328	
67000	REVENUE	\$3,207,175	\$0	\$518,622	\$0	\$0	\$0	\$3,207,175	\$0	\$0	\$3,207,175	
75000	VETERANS AFFAIRS	\$110,837	\$0	\$26,053	\$0	\$0	\$0	\$110,837	\$0	\$0	\$110,837	
77000	ZOO	\$38,745	\$0	\$9,261	\$0	\$0	\$0	\$38,745	\$0	\$0	\$38,745	
78000	CORRECTIONS	\$527,027	\$0	\$117,789	\$0	\$0	\$0	\$527,027	\$0	\$0	\$527,027	
79000	TRANSPORTATION	\$2,040,404	\$0	\$451,430	\$0	\$0	\$0	\$2,040,404	\$0	\$0	\$2,040,404	
80000	PUBLIC SERVICE	\$39,886	\$0	\$6,099	\$0	\$0	\$0	\$39,886	\$0	\$0	\$39,886	
99036	COUNCIL ON VO-TECH ED.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
99760	COUNCIL ON ASIAN MINNESOTANS	\$401	\$0	\$101	\$0	\$0	\$0	\$401	\$0	\$0	\$401	
99780	SOIL & WATER RES	\$2,400	\$0	\$212	\$0	\$0	\$0	\$2,400	\$0	\$0	\$2,400	
99800	FINANCE-DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
99906	FINANCE NON-OPERATING/ MN SAFETY COUNCI	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
99910	MINNESOTA TECHNOLOGY INC.	\$435	\$0	\$35	\$0	\$0	\$0	\$435	\$0	\$0	\$435	
99	Other 99	\$503,115	\$0	\$107,560	\$0	\$0	\$0	\$503,115	\$0	\$0	\$503,115	
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL NON-FEDERAL FUNDED AGENCIES		\$5,495,388	\$0	\$1,368,477	\$0	\$0	\$0	\$5,495,388	\$0	\$0	\$5,495,388	
		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL		\$56,812,535	\$0	\$9,091,837	\$0	\$0	\$0	\$56,812,535	\$0	\$0	\$56,812,535	

D-16

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

FOR YEAR ENDING JUNE 30, 1995  
(All Figures in 000's)

FY 1994  
INTER-  
TECHNOLOGIES  
Fund 97

R/E Balance JULY 1, 1994 (End Balance per Prior Year A-87 Rec)

10,633

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attached Financial Statements

56,812

Actual Interest Income Per CAFR

0

or

Imputed Interest Income On Average Cash Balance

333

Other Revenues

1,015

Total Revenues

58,160

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold

0

Operating Expense

54,154

Non-Operating Expenses:

Master Lease Interest Expense

1,167

Master Lease Refund of Interest & Financing Costs

(739)

(Gain) or Loss on disposal of fixed assets

(28)

Less A-87 Unallowable costs:

Capital Outlay

0

Projected Cost Increases/Replacement Reserve

0

Interest & Financing Costs (Net Master Lease Costs)

(428)

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

54,126

Net Increase (Decrease) to Retained Earnings

4,034

TRANSFERS Per CAFR (per Accounting Records)

Transfers In

0

Transfer Out

Net Transfers

0

Retained Earnings Balance

(A)

14,667

OMB A-87 60 Day Allowable Balance Total

(B)

7,386

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

7,281

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.

87 Fund: Internal Service Fund - Micrographics  
 Accountant: Ohnstad  
 Statement of Cash Flows  
 June 30, 1995

Account	Agency Amounts
Cash Flows from Operating Activities:	
Operating Income (Loss)	(62,580)
Adjustments to Reconcile Operating Income to	
Net Cash Flows from Operating Activities:	
Depreciation	25,839
Amortization of Deferred Costs	0
Interest and Financing Costs	0
Change in Assets and Liabilities:	
Accounts Receivable	10,151
Inventories	2,089
Accounts Payable	12,899
Salaries Payable	(1,749)
Compensated Absences Payable	3,776
Deferred Revenue	0
Other Liabilities	0
Net Reconciling Items to be Added (Deducted)	
from Operating Income	53,006
Net Cash Flows from Operating Activities	(9,574)
Cash Flows from Noncapital and Related Financing Activities:	
Advances from Other Funds	0
Repayment of Advances from Other Funds	0
Operating Transfers In	0
Operating Transfers Out	0
Net Cash Flows from Noncapital and Related	
Financing Activities	0
Cash Flows from Capital and Related Financing Activities:	
Investment in Fixed Assets	(9,369)
Proceeds from Sale of Fixed Assets	0
Proceeds from Loans	
Bond Interest Paid	(2,727)
Bond Issuance Costs	0
Repayment of Revenue Bond Principal	(27,488)
Net Cash Flows from Capital and Related	
Financing Activities	(39,584)
Cash Flows from Investing Activities:	
Investment Earnings	1,122
Net Cash Flows from Investing Activities	1,122
Net Increase (Decrease) in Cash and Cash Equivalent	(48,036)
Cash and Investments, July 1, 1994, as Reported	31,978
Change in Accounting Principle	0
Cash and Cash Equivalents, July 1, 1994	31,978
Cash and Cash Equivalents, June 30, 1995	(16,058)



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

FOR YEAR ENDING JUNE 30, 1995  
(All Figures in 000's)

MICROGRAPHICS/  
RECORDS CENTER  
FD 87

R/E Balance JULY 1, 1994 (End Balance per Prior Year A-87 Rec)

(44)

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	1,010
Actual Interest Income Per CAFR	
or	
Imputed Interest Income On Average Cash Balance	1
Other Revenues	0
Total Revenues	<u>1,011</u>

## Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	53
Operating Expense	1,020
Non-Operating Expenses:	
Master Lease Interest Expense	2
Master Lease Refund of Interest & Financing Costs	(1)
(Gain) or Loss on disposal of fixed assets	

## Less A-87 Unallowable costs:

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

## 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)	
Other	0

Total OMB A-87 Allowable Expenditures	<u>1,073</u>
---------------------------------------	--------------

Net Increase (Decrease) to Retained Earnings

(62)

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	0

Net Transfers

0

Retained Earnings Balance

(A) (106)

OMB A-87 60 Day Allowable Balance Total

(B) 175

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

(281)

Less: Carryforward of State Share of Excess R/E.  
Adjusted Excess R/E Balance

E-5

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 stock rooms 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%

93 Fund: Internal Service Fund – Central Stores  
Accountant: Kirkeby

Balance Sheet Worksheet

June 30, 1995

FR#	Agency Amounts	-- Adjustments --		A/E #	Preliminary Amounts	-- Audit Adjustments --		A/E #	Final Audit Amounts	09/29/95 6/30/94 Amounts	09:35 AM Change
		Debit	Credit			Debit	Credit				
<b>ASSETS</b>											
6	Cash in Treasury, Net of Warrants Payable	215,543			215,543		0		215,543	220,286	(4,743)
12	Accounts Receivable	921,394			921,394				921,394	545,486	375,908
27	Inventories	655,917			655,917				655,917	641,503	14,414
51	Building Improvements	91,306			91,306				91,306	91,306	0
	Accumulated Amortization	(89,929)			(89,929)				(89,929)	(77,614)	(12,315)
52	Land Improvements	8,055			8,055				8,055	8,055	0
54	Equipment	165,336			165,336				165,336	148,601	16,735
59	Accumulated Depreciation	(133,889)			(133,889)				(133,889)	(110,335)	(23,554)
	<b>Total Assets</b>	<b>1,833,733</b>	<b>0</b>	<b>0</b>	<b>1,833,733</b>	<b>0</b>	<b>0</b>		<b>1,833,733</b>	<b>1,467,288</b>	<b>366,445</b>
<b>LIABILITIES AND EQUITY</b>											
<b>Liabilities:</b>											
97	Accounts Payable	692,990			692,990	0			692,990	466,308	226,682
98	Salaries Payable	29,942			29,942				29,942	28,264	1,678
111	Compensated Absences Payable	69,492			69,492				69,492	67,155	2,337
	<b>Total Liabilities</b>	<b>792,424</b>	<b>0</b>	<b>0</b>	<b>792,424</b>	<b>0</b>	<b>0</b>		<b>792,424</b>	<b>561,727</b>	<b>230,697</b>
<b>Equity:</b>											
136	Contributed Capital	691,000			691,000				691,000	691,000	0
173	Unreserved Retained Earnings	350,309			350,309				350,309	214,561	135,748
	<b>Total Equity</b>	<b>1,041,309</b>	<b>0</b>	<b>0</b>	<b>1,041,309</b>	<b>0</b>	<b>0</b>		<b>1,041,309</b>	<b>905,561</b>	<b>135,748</b>
	<b>Total Liabilities and Fund Equity</b>	<b>1,833,733</b>	<b>0</b>	<b>0</b>	<b>1,833,733</b>	<b>0</b>	<b>0</b>		<b>1,833,733</b>	<b>1,467,288</b>	<b>366,445</b>

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93 Fund: Internal Service Fund – Central Stores  
Accountant: Kirkeby

Operating Statement Worksheet

June 30, 1995

09/29/95 09:35 AM

FR#	Agency Amounts	--Adjustments-- Debit	Credit	A/E #	Preliminary Amounts	--Audit Adjustments-- Debit	Credit	A/E #	Final Audit Amounts	6/30/94 Amounts	Change
Operating Revenues:											
6	Net Sales				7,112,240				7,112,240	5,695,990	1,416,250
	Total Operating Revenues				7,112,240	0	0		7,112,240	5,695,990	1,416,250
32	Less Cost of Goods Sold				5,906,219				5,906,219	4,602,328	1,303,891
	Gross Margin				1,206,021	0	0		1,206,021	1,093,662	112,359
Operating Expenses:											
40	Purchased Services				355,597				355,597	341,395	14,202
42	Salaries and Fringe Benefits				551,951				551,951	556,289	(4,338)
44	Depreciation				23,554				23,554	20,464	3,090
47	Amortization of Cap Leases and Leasehold Imp				12,315				12,315	4,258	8,057
49	Supplies and Materials				13,316				13,316	12,228	1,088
50	Indirect Costs				113,540				113,540	51,545	61,995
	Total Operating Expenses				1,070,273	0	0		1,070,273	986,179	84,094
	Operating Income (Loss)				135,748	0	0		135,748	107,483	28,265
Nonoperating Revenues (Expenses):											
66	Gain (Loss) on Sale of Fixed Assets				0				0		0
	Total Nonoperating Revenue (Expenses)				0	0	0		0	0	0
	Net Income (Loss)				135,748	0	0		135,748	107,483	28,265
83	Retained Earnings, July 1, 1994, as Reported				214,561				214,561	107,078	107,483
	Retained Earnings, June 30, 1995				350,309	0	0		350,309	214,561	135,748
					0						

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Department: of Finance

## Office Memorandum

Date: May 31, 1995

To: Elaine S. Hansen, Commissioner  
Department of AdministrationFrom: Bruce Reddemann, Director *BR*  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1996 Central Stores Rates

*Pursuant to your request, we have approved Central Stores rates as specified on page 5 of your F.Y. 1996 rate package. This rate schedule is incorporated, by reference, as a part of this memorandum.*

Based on our review and analysis of the financial information submitted, we have found your F.Y. 1996 rate proposal to be in reasonable conformity with pertinent state and fiscal management policies.

A reminder that the purpose of an Internal Service Fund is not to make a profit, but to provide services to other state agencies at cost. The Department of Finance has set a standard which will allow the equivalent of 60 days of operating expenses in retained earnings. This standard is a measurement that will be checked on all rate packages submitted. Please note the new Internal Service Fund Rate Approval Policy and Procedure Number 0108-01 included in the MAPS Operations Manual for guidance on preparation of your next rate package.

cc Judy Johnson  
Charlie Bieleck  
Larry Freund  
Mike Rajacich  
John Haggerty  
Jon Schaefer

STATE OF MINNESOTA  
CENTRAL STORES  
BUDGET & RATE MATRIX

Purpose: FY96 Budget and Rate Package  
April 17, 1995

	b	c	d	e	FY96	Memo
	(d+e)				(b+c)	FY95
	Adm	COGS	OH	Stores	Budget	Budget
	110361	110379				
<b>S.W.A. SPENDING PLAN</b>						
Salaries (see note)	\$561,573		\$175,602	385,971	\$561,573	\$537,099
Rent	\$87,325			87,325	\$87,325	\$90,685
Repairs	\$10,133			10,133	\$10,133	\$6,154
Insurance	\$10,000			10,000	\$10,000	\$5,000
Printing	\$12,450	100,000		12,450	\$112,450	\$108,500
Consulting	\$1,886			1,886	\$1,886	\$0
Data Processing	\$6,000			6,000	\$6,000	\$13,000
Purch'd Services/Driver	\$68,000			68,000	\$68,000	\$62,000
Communication & Freight	\$161,100		7,100	154,000	\$161,100	\$119,800
Travel - Instate	\$100		100	0	\$100	\$100
Travel - Outstate	\$0		0	0	\$0	\$0
Fees/Training	\$200		200	0	\$200	\$500
Supplies - S & T	\$0	1,600,000		0	\$1,600,000	\$1,200,000
Supplies	\$13,000	4,050,000	13,000	0	\$4,063,000	\$3,512,000
Equipment	\$0			0	\$0	\$0
SWA Indirect Cost	\$195,821		195,821	0	\$195,821	\$112,000
Loan Payments	\$0			0	\$0	\$0
Lease Payments	\$0			0	\$0	\$0
Total SWA Spending Plan	\$1,127,588	\$5,750,000	\$391,823	\$735,765	\$6,877,588	\$5,766,838
<b>INCLUSIONS</b>						
Depreciation - Equip.	\$13,376			13,376	\$13,376	\$20,221
Amort. - Bldg. Impmt.	\$4,257		4,257		\$4,257	\$4,257
Total After Inclusions	\$1,145,221	\$5,750,000	\$396,080	\$749,141	\$6,895,221	\$5,791,316
<b>EXCLUSIONS</b>						
Equip, Loan & lease Pymt	\$0			\$0	\$0	\$0
Total After Exclusions	\$1,145,221	\$5,750,000	\$396,080	\$749,141	\$6,895,221	\$5,791,316
<b>ALLOCATION OF OVERHEAD</b>						
Tot & Basis for BE Rates			(\$396,080)	\$396,080	\$0	\$0
			\$0	\$1,145,221	\$6,895,221	\$5,791,316
<b>ADJUSTMENTS</b>						
Redistribution of (Surplus) Deficit				(\$69,000)	(\$69,000)	(\$30,000)
Sales Returns at Retail				154,000	\$154,000	\$80,000
Cost covered in S.T. markup				(80,000)	\$0	
Tot & Basis for Rates				\$1,150,221	\$6,980,221	\$5,841,316
<b>BREAKEVEN RATE (Stores only)</b>						
RATE AFTER ADJ (Stores only)				29.4%		
REQUESTED RATE	5.0%			27.7%		
CURRENT RATE	5.0%			27.5%		
				27.5%		
ESTIMATED REVENUE @ RATE AFTER ADJUST	\$1,680,000			\$5,300,221	\$6,980,221	\$5,841,316
ESTIMATED REVENUE @ REQUESTED RATE	\$1,680,000			\$5,291,250	\$6,971,250	\$5,850,000
ESTIMATED REVENUE @ CURRENT RATE	\$1,680,000			\$5,291,250	\$6,971,250	\$5,886,000
PERCENT INCREASE (DECREASE) IN RATE				0.00%		
DIF OF REVENUE VS COSTS BASIS					8,971	(8,684)

=====

PRO FORMA OPERATING STMT

Sales 6,971,250

Returns (154,000)

COGS (5,750,000)

O.E. (1,145,221)

N.I. (77,971)

=====

NOTES

Salary is based on DOF Roster plus and minus adjustments.

STORES Salary is everyone at Stores.

OVERHEAD Salary is everyone not at Stores.

## STATE OF MINNESOTA

## Central Stores ISF

SWA FUND 93

## SUMMARY OF ACTUAL AND IMPUTED REVENUES

FOR THE YEAR ENDING JUNE 30, 1995

CONTACT: Ron Kovocich ph#296-8184

		TOTAL BILLINGS			IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARG		TOTAL REVENUES
		BILLED AT FULL RATE	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
	FEDERAL FUND AGENCIES										
01000	MILITARY AFFAIRS	20386.8						20386.8			20386.8
02140	Oil Overcharge (17 Fund)							0			0
02141	Development Disabilities (30 Fund)	2900						2900			2900
02142	STAR (20, 30 Funds)	3352.98						3352.98			3352.98
02305	Building Construction	8584						8584			8584
04000	AGRICULTURE	101377						101377			101377
06000	OFFICE OF THE ATTORNEY GENERAL	123657						123657			123657
07000	PUBLIC SAFETY	257259						257259			257259
12000	HEALTH	330972						330972			330972
14000	ANIMAL HEALTH BD	7948.8						7948.8			7948.8
17000	HUMAN RIGHTS	14807.61						14807.61			14807.61
18000	OFFICE OF ENVIRONMENTAL ASSISTANCE							0			0
19000	INDIAN AFFAIRS	3776						3776			3776
21000	ECONOMIC SECURITY	479697						479697			479697
22000	TRADE & ECON DEV	70874						70874			70874
25000	CENTER FOR ARTS ED.	16763						16763			16763
26000	STATE UNIV SYSTEM	695283						695283			695283
27000	COMMUNITY COLLEGE BD	621885						621885			621885
29000	NATURAL RESOURCES	375897						375897			375897
30000	PLANNING	24547.39						24547.39			24547.39
32000	POLLUTION CONTROL	182226.6						182226.6			182226.6
33000	TRIAL COURTS	25767.77						25767.77			25767.77
34000	HOUSING FINANCE	40584.88						40584.88			40584.88
36000	EDUCATION-VO-TECH	42324						42324			42324
37000	EDUCATION-CENTRAL OFFICE	217300						217300			217300
42000	LABOR & INDUSTRY	125825						125825			125825
45000	MEDIATIONS SVCS-STATE AGENCIES	6446						6446			6446
50000	ARTS BOARD	2983.07						2983.07			2983.07
52000	PUBLIC DEFENSE BOARD	15881.89						15881.89			15881.89
55000	HUMAN SERVICES-CENTRAL OFFICE	772438						772438			772438
60000	HIGHER ED COORD BD	18395						18395			18395
65000	JUDICIAL	45111						45111			45111
67000	REVENUE	237311.2						237311.2			237311.2
75000	VETERANS AFFAIRS	64536						64536			64536
77000	ZOO	117094						117094			117094
78000	CORRECTIONS	469624						469624			469624
79000	TRANSPORTATION	729166						729166			729166
80000	PUBLIC SERVICE	24576						24576			24576
99036	COUNCIL ON VO-TECH ED.	2048.66						2048.66			2048.66
99760	COUNCIL ON ASIAN MINNESOTANS	3328.26						3328.26			3328.26
99780	SOIL & WATER RES	17833						17833			17833
99800	FINANCE-DEBT SERVICE							0			0
99906	FINANCE NON-OPERATING/ MN SAFETY CO	1340						1340			1340
99910	MINNESOTA TECHNOLOGY INC.	11558						11558			11558
								0			0
TOTAL NON-FEDERAL FUNDED AGENCIES		778574						778574			778574
TOTAL		7112240	0	0	0	0	0	7112239.9	0	0	7112239.9

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

FOR YEAR ENDING JUNE 30, 1995  
(All Figures in 000's)

CENTRAL  
STORES  
FD 93

R/E Balance JULY 1, 1994 (End Balance per Prior Year A-87 Rec)

250

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	7,112
Actual Interest Income Per CAFR	
or	
Imputed Interest Income On Average Cash Balance	19
Other Revenues	0
Total Revenues	7,131

## Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	5,906
Operating Expense	1,071
Non-Operating Expenses:	
Master Lease Interest Expense	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	6,977

Net Increase (Decrease) to Retained Earnings

154

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	0

Net Transfers

0

Retained Earnings Balance

(A) 404

OMB A-87 60 Day Allowable Balance Total

(B) 1,159

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

(755)



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  
June 30, 1995

Final  
Statements

Account	Final Audit Amounts
<b>ASSETS</b>	
Cash in Treasury, Net of Warrants Payable	506,636
Accounts Receivable	1,163,933
Inventories	29,991
Vehicles	20,805,135
Less: Accumulated Depreciation	(8,641,630)
Parking Lot	43,249
Less: Accumulated Depreciation	(34,509)
Equipment	252,729
Equipment Depreciation	(123,701)
Car Wash	57,600
Less: Accumulated Depreciation	(1,440)
Total Assets	<u>14,057,993</u>
<b>LIABILITIES AND EQUITY</b>	
Liabilities:	
Accounts Payable	189,281
Salaries Payable	37,418
Accrued Interest Payable	46,564
Loans Payable	10,754,289
Interfund Payables	932,934
Advances from Other Funds	600,000
Revenue Bonds Payable	0
Compensated Absences Payable	44,373
Total Liabilities	<u>12,604,859</u>
Equity:	
Contributed Capital	502,000
Reserved for Transfer Out	0
Unreserved Retained Earnings	951,134
Total Equity	<u>1,453,134</u>
Total Liabilities and Fund Equity	<u>14,057,993</u>

G-2

91 Fund: Internal Service Fund - Central Motor Pool  
Operating Statement  
Year Ended June 30, 1995

Account	Final Audit Amounts
Operating Revenues:	
Rental and Service Fees	6,123,229
Other Income	95,197
Total Operating Revenues	<u>6,218,426</u>
Operating Expenses:	
Interest and Financing Costs	0
Purchased Services	686,794
Salaries and Fringe Benefits	630,616
Depreciation	3,009,140
Amortization of Deferred Costs	0
Supplies and Materials	1,444,905
Indirect Costs	125,048
Other Expenses	0
Total Operating Expenses	<u>5,896,503</u>
Operating Income (Loss)	<u>321,923</u>
Nonoperating Revenues (Expenses):	
Investment Income	447,146
Other Nonoperating Revenues	0
Interest and Financing Costs	(501,660)
Gain (Loss) on Sale of Fixed Assets	269,572
Other Nonoperating Expenses	0
Total Nonoperating Revenue (Expenses)	<u>215,058</u>
Income (Loss) Before Operating Transfers	<u>536,981</u>
Transfers-In	0
Transfers-Out	<u>(32,934)</u>
Net Income (Loss)	<u>504,047</u>
Depr on Fixed Assets Acquired with Cont. Cap.	
Increase (Decrease) in Retained Earnings	<u>504,047</u>
Retained Earnings, July 1, 1994, as Reported	<u>447,087</u>
Prior Period Adjustments	0
Retained Earnings, July 1, 1994, as Restated	<u>447,087</u>
Residual Equity Transfers-In	0
Residual Equity Transfers-Out	0
Retained Earnings, June 30, 1994	<u><u>951,134</u></u>

91 Fund: Internal Service Fund - Central Motor Pool  
Statement of Cash Flows  
Year Ended June 30, 1995

Cash Flows from Operating Activities:	
Operating Income (Loss)	<u>321,923</u>
Adjustments to Reconcile Operating Income to	
Net Cash Flows from Operating Activities:	
Depreciation	3,009,140
Amortization of Deferred Costs	0
Interest and Financing Costs	0
Change in Assets and Liabilities:	
Accounts Receivable	(217,517)
Inventories	12,824
Accounts Payable	222,616
Salaries Payable	14,186
Compensated Absences Payable	10,743
Other Liabilities	<u>0</u>
Net Reconciling Items to be Added (Deducted)	
from Operating Income	<u>3,051,992</u>
Net Cash Flows from Operating Activities	<u>3,373,915</u>
Cash Flows from Noncapital and Related Financing Activities:	
Operating Transfers In	0
Operating Transfers Out	<u>0</u>
Net Cash Flows from Noncapital and Related	
Financing Activities	<u>0</u>
Cash Flows from Capital and Related Financing Activities:	
Investments in Fixed Assets	(6,256,123)
Proceeds from the Sale of Fixed Assets	1,308,586
Advances from Other Funds	3,600,000
Repayment of Advances from Other Funds	(4,221,200)
Proceeds from Loans	6,010,554
Repayment of Loan Principal	(3,622,452)
Bond Interest Paid	(490,522)
Bond Issuance Costs	0
Repayment of Revenue Bond Principal	<u>0</u>
Net Cash Flows from Capital and Related	
Financing Activities	<u>(3,671,157)</u>
Cash Flows from Investing Activities:	
Investment Earnings	<u>447,146</u>
Net Cash Flows from Investing Activities	<u>447,146</u>
Net Increase (Decrease) in Cash and Cash Equivale	<u>149,904</u>
Cash and Investments, July 1, 1994, as Reported	356,732
Change in Accounting Principle	<u>0</u>
Cash and Cash Equivalents, July 1, 1994	<u>356,732</u>
Cash and Cash Equivalents, June 30, 1995	<u><u>506,636</u></u>
	0

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	15 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.S. 16A.126. As these assets are depreciated, the "advance" is paid off using cash generated from increased rates 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. 16B.531, Sec. 12. It states, "the payments...shall be used for the expenses of managing the centralized travel service. Revenues in excess of the management costs...shall be returned to the General fund".

5. Fixed Assets:

Deletions -	-----QUARTER-----		-----YTD-----	
	A/D	COSTS	A/D	COSTS
Vehicles sold/deleted - 362 units	\$304,012	\$418,517	\$2,904,638	\$3,969,784
Car Wash	29,405	29,405	29,405	29,405
Additions - Vehicles - 404 units		\$2,936,792		\$5,893,073
Additions - Office/Shop Equipment/Car Wash		\$130,125		\$152,693

6. Accounts Receivable 30-60-90 and older

	Trade	Other	Total
90 and Older	8,709	0	8,709
60	44,008	26,425	70,433
30	559,471	555	560,026
Current Billings	510,515	14,250	524,765
	-----	-----	-----
Total	\$1,122,703	\$41,230	\$1,163,933

7. Vehicles owned at EOM 1,662 units.

Department: of Finance

## Office Memorandum

Date: June 6, 1995

To: Elaine S. Hansen, Commissioner  
Department of Administration

From: Bruce Reddemann, Director  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1996 Travel Management Division Rates

*Pursuant to your request, we have approved Travel Management Division rates as specified on page 9 of your F.Y. 1996 rate package. This rate schedule is incorporated, by reference, as a part of this memorandum.*

Based on our review and analysis of the financial information submitted, we have found your F.Y. 1996 rate proposal to be in reasonable conformity with pertinent state and fiscal management policies.

A reminder that the purpose of an Internal Service Fund is not to make a profit, but to provide services to other state agencies at cost. The Department of Finance has set a standard which will allow the equivalent of 60 days of operating expenses in retained earnings. Please note the new Internal Service Fund Rate Approval Policy and Procedure Number 0108-01 included in the MAPS Operations Manual for guidance on preparation of your next rate package.

cc Judy Johnson  
Charlie Bieleck  
Larry Freund  
Mike Rajacich  
Michael Higgins

# **Rate Comparison and Structure**

	<u>FY 91</u>	<u>FY 91</u> Jan-Jun	<u>FY 92</u>	<u>FY 93</u>	<u>FY 94</u>	<u>FY 95</u> * adjusted	<u>PROPOSED</u> <u>FY96</u>	<u>CHG.</u>
SUBCOMPACT								
Fixed	\$145.00	\$145.00	\$165.00	\$165.00	\$150.00	\$180.00	\$180.00	0.0%
Variable	0.06	0.08	0.085	0.085	0.08	0.08	0.08	0.0%
COMPACT								
Fixed	\$185.00	\$185.00	\$195.00	\$195.00	\$195.00	\$240.00	\$225.00	-6.3%
Variable	0.08	0.105	0.09	0.085	0.085	0.065	0.06	-7.7%
COMPACT WAGON								
Fixed					\$200.00	\$275.00	\$275.00	0.0%
Variable					0.085	0.055	0.065	18.2%
INTERMEDIATE								
Fixed	\$210.00	\$210.00	\$215	\$215.00	\$215.00	\$240.00	\$240.00	0.0%
Variable	0.10	0.13	0.105	0.11	0.10	0.065	0.065	0.0%
STATION WAGON								
Fixed	\$225.00	\$225.00	\$215.00	\$215.00	\$195.00	\$150.00	\$135.00	-10.0%
Variable	0.105	0.135	0.115	0.011	0.085	0.08	0.07	-12.5%
MINI-VANS								
Fixed	\$305.00	\$305.00	\$305.00	\$305.00	\$295.00	\$345.00	\$345.00	0.0%
Variable	0.095	0.13	0.10	0.10	0.08	0.06	0.06	0.0%
VANS								
Fixed	\$245.00	\$245.00	\$255.00	\$255.00	\$210.00	\$265.00	\$265.00	0.0%
Variable	0.125	0.165	0.14	0.14	0.105	0.10	0.10	0.0%
PASSENGER VANS								
Fixed	\$280.00	\$280.00	\$300.00	\$305.00	\$305.00	\$320.00	\$310.00	-3.1%
Variable	0.125	0.165	0.16	0.16	0.16	0.13	0.10	-23.1%
SPECIAL EQUIPMENT								
PASSENGER VANS								
Fixed						\$495.00	\$495.00	0.0%
Variable						0.085	0.125	47.1%
FULL SIZE								
Fixed						\$ 330.00	\$325.00	-1.5%
Variable						0.06	0.10	66.7%
POLICE PACKAGE								
Fixed							\$400.00	0.0%
Variable							0.10	0.0%
JEEP								
Fixed							\$350.00	0.0%
Variable							0.10	0.0%
PICK-UP								
Fixed	\$245.00	\$245.00	\$235.00	\$235.00	\$225.00	\$200.00	\$225.00	12.5%
Variable	0.085	0.11	0.095	0.095	0.09	0.09	0.10	11.1%
CARRYALL								
Fixed	\$295.00	\$295.00	\$270.00	\$270.00	\$270.00	\$295.00	\$300.00	1.7%
Variable	0.013	0.17	0.14	0.14	0.135	0.10	0.10	0.0%
SHOP	\$ 24.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 34.00	\$ 32.00	\$ 32.00	
CAR WASH	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 3.00	\$ 3.00	
PARTS-MARKUP	18%	22%	22%	22%	24%	34%	25%	
FUEL-MARKUP						0.10	0.10	

**Motor Pool**

SWA Fund 91

SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 1995

CONTACT: Mike Higgins PH:6-6781

FEDERAL FUND AGENCIES		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)								
							0			0	
01000	MILITARY AFFAIRS	39,159					39,159			39,159	
02140	Oil Overcharge (17 Fund)						0			0	
02141	Development Disabilities (30 Fund)	398					398			398	
02142	STAR (20, 30 Funds)	660					660			660	
02305	Building Construction	8,445					8,445			8,445	
04000	AGRICULTURE	669,996					669,996			669,996	
06000	OFFICE OF THE ATTORNEY GENERAL	37,380					37,380			37,380	
07000	PUBLIC SAFETY	444,684					444,684			444,684	
12000	HEALTH	541,198					541,198			541,198	
14000	ANIMAL HEALTH BD	57,040					57,040			57,040	
17000	HUMAN RIGHTS	3,630					3,630			3,630	
18000	OFFICE OF ENVIRONMENTAL ASSISTANCE	14,026					14,026			14,026	
19000	INDIAN AFFAIRS	4,173					4,173			4,173	
21000	ECONOMIC SECURITY	284,337					284,337			284,337	
22000	TRADE & ECON DEV	43,676					43,676			43,676	
25000	CENTER FOR ARTS ED.	5,949					5,949			5,949	
26000	STATE UNIV SYSTEM	211,575					211,575			211,575	
27000	COMMUNITY COLLEGE BD	285,407					285,407			285,407	
29000	NATURAL RESOURCES	198,230					198,230			198,230	
30000	PLANNING	3,648					3,648			3,648	
32000	POLLUTION CONTROL	320,876					320,876			320,876	
33000	TRIAL COURTS	72,324					72,324			72,324	
34000	HOUSING FINANCE	29,805					29,805			29,805	
36000	EDUCATION-VO-TECH	42,407					42,407			42,407	
37000	EDUCATION-CENTRAL OFFICE	126,221					126,221			126,221	
42000	LABOR & INDUSTRY	188,835					188,835			188,835	
45000	MEDIATIONS SVCS-STATE AGENCIES	51,340					51,340			51,340	
50000	ARTS BOARD	1,767					1,767			1,767	
52000	PUBLIC DEFENSE BOARD	4,913					4,913			4,913	
55000	HUMAN SERVICES-CENTRAL OFFICE	704,954					704,954			704,954	
60000	HIGHER ED COORD BD	3,737					3,737			3,737	
65000	JUDICIAL	14,224					14,224			14,224	
67000	REVENUE	12,147					12,147			12,147	
75000	VETERANS AFFAIRS	1,652					1,652			1,652	
77000	ZOO	316					316			316	
78000	CORRECTIONS	635,674					635,674			635,674	
79000	TRANSPORTATION	14,492					14,492			14,492	
80000	PUBLIC SERVICE	27,734					27,734			27,734	
99036	COUNCIL ON VO-TECH ED.	276					276			276	
99760	COUNCIL ON ASIAN MINNESOTANS	314					314			314	
99780	SOIL & WATER RES	75,900					75,900			75,900	
99800	FINANCE-DEBT SERVICE						0			0	
99906	FINANCE NON-OPERATING/ MN SAFETY COUNCIL						0			0	
99910	MINNESOTA TECHNOLOGY INC.	5,636					5,636			5,636	
	Other agencies not receiving federal funds	934,074					934,074			934,074	
TOTAL		6,123,229	0	0	0	0	6,123,229	0	0	6,123,229	



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

FOR YEAR ENDING JUNE 30, 1995  
(All Figures in 000's)

CENTRAL  
MTR POOL  
FD 91

R/E Balance JULY 1, 1994 (End Balance per Prior Year A-87 Rec)

964

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attached Financial Statements

6,123

Actual Interest Income Per CAFR

or

Imputed Interest Income On Average Cash Balance

28

Other Revenues

95

Total Revenues

6,246

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold

Operating Expense

5,896

Non-Operating Expenses:

Master Lease Interest Expense

502

Master Lease Refund of Interest & Financing Costs

(447)

(Gain) or Loss on disposal of fixed assets

(270)

Less A-87 Unallowable costs:

Capital Outlay

0

Projected Cost Increases/Replacement Reserve

0

Interest & Financing Costs (Net Master Lease Costs)

(55)

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

Total OMB A-87 Allowable Expenditures

5,626

Net Increase (Decrease) to Retained Earnings

620

TRANSFERS Per CAFR (per Accounting Records)

Transfers In

0

Transfer Out

(33)

Net Transfers

(33)

Retained Earnings Balance

(A)

1,551

OMB A-87 60 Day Allowable Balance Total

(B)

436

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

1,115

10/20/95

Central

## TRANSFERS BETWEEN FUNDS REPORT

Page 1

Period: 7/01/95 - 10/13/95

Report 2 - Transfers-out

note pool ~~Stores~~

OUT FUND	IN FUND	FY	Type	OUT APID	IN APID	OUT DEPT	IN DEPT	AMOUNT	DATE/SEQ#	TRAN CODE	KEY*
91	10	5	004	1609300	1110000	02514	99906	32,934.00	9/18/95-01195	A32	
								32,934.00	Total type 004 for FY 5		
91	10	5	007	1609300	1110030	02514	99906	600,000.00	9/08/95-01719	A32	T
								600,000.00	Total type 007 for FY 5		
								632,934.00	Total FY 5 for Fund 91		
								632,934.00	Total Fund 91 All Fiscal Years		

\* KEY = T represents change made to type field on this report but not to SWA

G10



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 Finance

TRAN CODE	TRANSFER - IN APPROPRIATION ACCOUNT				AMOUNT	
	INDEX	ITEM	FUND	FY		
NA 32	11100	00	10	5	32,934.00	C. C. 5

EXPLANATION AND LEGAL AUTHORITY: M.S. 16B.531

Travel management

To transfer preferred provider rebate to the General Fund

(38746.17 x .85)

Dept. Name

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

EXPLANATION AND LEGAL AUTHORITY:

Dept. Name Admin - TMD

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	5				004	91895
				C. C. 4		C. C. 5		1196

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		

Tel # 6-6073

APPROVED:

[Signature]  
DEPT. AUTHORIZED SIGNATURE

DEPT. AUTHORIZED SIGNATURE

APPROVED:

[Signature] 9/1/95  
DEPT. OF FINANCE

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

DEPARTMENT OF FINANCE

G-11

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 1995

ACCOUNTANT: KIRKEBY

10/13/95

08:57 AM

Balance Sheet Worksheet

June 30, 1995

Account.	Final Amounts	6-30-94 Amounts	Change
<b>ASSETS</b>			
A100 Cash in State Treasury	137,676	138,716	(1,040)
A20 Accounts Receivable	30,386	31,890	(1,504)
A261 Inventories	1,891	2,184	(293)
A22 Interfund Receivable	0	0	0
A272 Prepaid Expenses	0	0	0
0 Deferred Cost--Bond Issuance	0	0	0
A83 Equipment	208,098	204,589	3,509
A831 Accumulated Depreciation--All Fixed Assets	(195,679)	(186,274)	(9,405)
Total Assets	<u>182,372</u>	<u>191,105</u>	<u>(8,733)</u>
<b>LIABILITIES AND EQUITY</b>			
H15 Accounts Payable	6,000	2,728	3,272
H14 Salaries Payable	11,687	10,672	1,015
H44 Compensated Absences	27,440	30,163	(2,723)
H422 Installment Purchase Contract	0	0	0
0 Customer Deposits	0	0	0
0 Revenue Bonds Payable	0	0	0
0 Revenue Bonds Interest Payable	0	0	0
0 Advances Payable (General Fund)	0	0	0
Total Liabilities	<u>45,127</u>	<u>43,563</u>	<u>1,564</u>
Equity:			
L10 Contributed Capital	67,230	67,230	0
P1 Unreserved Retained Earnings	70,015	80,312	(10,297)
Total Fund Equity	<u>137,245</u>	<u>147,542</u>	<u>(10,297)</u>
Total Liabilities and Fund Equity	<u>182,372</u>	<u>191,105</u>	<u>(8,733)</u>

Operating Statement Worksheet  
June 30, 1995

FR #	Account	Final Amounts	6-30-94 Amounts	Changes
	Operating Revenues:			
A10	Sales	270,386	306,984	(36,598)
0	Rental and Service Fees	0	0	0
0	Less: Cost of Goods Sold	0	0	0
	Total Operating Revenues	270,386	306,984	(36,598)
	Operating Expenses:			
J25	Purchased Services	41,929	33,697	8,232
J35	Salaries and Fringe Benefits	205,013	241,887	(36,874)
0	Amortization of Deferred Costs	0	0	0
J70	Supplies and Materials	3,262	2,860	402
J45	Depreciation	9,405	11,133	(1,728)
J75	Indirect Costs	21,074	9,837	11,237
	Total Operating Expenses	280,683	299,414	(18,731)
	Operating Income (Loss)	(10,297)	7,570	(17,867)
	Nonoperating Revenues (Expenses):			
0	Investment Income	0	0	0
0	Gain on the Sale of Equipment	0	0	0
0	Other Nonoperating Revenues	0	0	0
0	Interest and Financing Costs	0	0	0
0	Other Nonoperating Expenses	0	0	0
	Total Nonoperating Revenues (Expenses)	0	0	0
	Income (Loss) Before Operating Transfers	(10,297)	7,570	(17,867)
0	Transfers In	0	0	0
0	Transfers Out	0	0	0
	Increase (Decrease) in Retained Earnings	(10,297)	7,570	(17,867)
V10	Retained Earnings, July 1, 1994, as Reported	80,312	72,742	7,570
	Retained Earnings, June 30, 1995	70,015	80,312	(10,297)

FILE: FD9895.WK3

PRINT COMMUNICATIONS CENTRAL MAIL FUND 92.1 (SWA 98)

FISCAL YEAR 1995

10/13/95

ACCOUNTANT: KIRKEBY

09:00 AM

Statement of Cash Flows Worksheet

June 30, 1995

FR#	Account	Final Amounts	6-30-94 Amounts
	Cash Flows from Operating Activities:		
A10	Operating Income (Loss)	(10,297)	7,570
	Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
B10	Depreciation	9,405	11,133
0	Amortization of Deferred Costs	0	0
	Change in Assets and Liabilities:	0	0
B50	Accounts Receivable	1,504	11,644
B60	Inventories	293	247
B69	Other Assets	0	0
B70	Accounts Payable	3,273	1,585
B75	Salaries Payable	1,015	(888)
B80	Compensated Absences	(2,723)	5,255
0	Other Liabilities	0	0
	Net Reconciling Items to be Added (Deducted) from Operating Income	12,767	28,976
	Net Cash Flows from Operating Activities	2,470	36,546
	Cash Flows from Noncapital Financing Activities:		
0	Transfers In	0	0
	Net Cash Flows from Noncapital Financing Activities	0	0
	Cash Flows from Capital Financing Activities:		
G10	Investment in Fixed Assets	(3,509)	0
0	Proceeds from Sale of Fixed Assets	0	0
0	Repayment of Advances from Other Funds	0	0
0	Repayment of Installment Contracts	0	0
0	Capital Debt Interest Paid	0	0
G60	Repayment of Bond Principal	0	0
	Net Cash Flows from Capital Financing Activities	(3,509)	0
	Cash Flows from Investing Activities:		
0	Investment Earnings	0	0
	Net Cash Flows from Investing Activities	0	0
	Net Increase (Decrease) in Cash and Cash Equivalents	(1,040)	36,546
L10	Cash and Investments, July 1, 1994, as Reported	138,716	102,171
0	Change in Accounting Principle	0	0
	Cash and Cash Equivalents, July 1, 1994	138,716	102,171
	Cash and Cash Equivalents, June 30, 1995	137,676	138,717
		(0)	(1)

STATE OF MINNESOTA  
PRINT COMMUNICATIONS DIVISION  
CENTRAL MAIL  
FOOTNOTES TO FINANCIAL STATEMENT  
June 30, 1995

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The account utilizes full accrual accounting.

Revenue is recognized at the time 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 depreciation on a straight line basis with no salvage value.

2. LEGISLATION:

Operating authority is from Minnesota Statutes 16B.48.

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1 (a), restricts contribution to \$67,230, effective July 1, 1979.

3. FIXED ASSETS:

During FY95 Central Mail acquired assets with a value of \$3,509.18.



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

FOR YEAR ENDING JUNE 30, 1995  
(All Figures in 000's)

CENTRAL  
MAIL  
FD 98

R/E Balance JULY 1, 1994 (End Balance per Prior Year A-87 Rec)

93

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)

From Attached Financial Statements

270

Actual Interest Income Per CAFR

or

Imputed Interest Income On Average Cash Balance

Other Revenues

7

Total Revenues

277

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold

0

Operating Expense

281

Non-Operating Expenses:

Master Lease Interest Expense

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

281

Net Increase (Decrease) to Retained Earnings

(4)

TRANSFERS Per CAFR (per Accounting Records)

Transfers In

0

Transfer Out

0

Net Transfers

0

Retained Earnings Balance

(A)

89

OMB A-87 60 Day Allowable Balance Total

(B)

45

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

44

H1-6

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 1995  
ACCOUNTANT: KIRKEBY

10/12/95  
03:28 PM

Balance Sheet Worksheet

June 30, 1995

FR#	Account	Final Amounts	6/30/94 Amounts	Change
-----	---------	------------------	--------------------	--------

ASSETS

A100	Cash in State Treasury	1,175,360	1,237,858	(62,498)
A20	Accounts Receivable	850,410	594,382	256,028
A261	Inventories	283,464	213,906	69,558
	Interfund Receivable	0	0	0
A275	Deferred Cost--Bond Issuance	0	0	0
A83	Equipment	1,398,008	1,263,074	134,934
A811	Building Improvements	40,810	40,810	0
A831	Accumulated Depreciation-All Fixed Assets	(1,103,573)	(1,107,719)	4,146
	Total Assets	2,644,479	2,242,311	402,168

LIABILITIES AND EQUITY

H15	Accounts Payable	398,283	231,420	166,863
H14	Salaries Payable	96,771	79,730	17,041
H151	Accrued Interest Payable	0	0	0
	Customer Deposits	0	0	0
H44	Compensated Absences	152,312	165,650	(13,338)
H422	Installment Purchase Contract	0	12,228	(12,228)
H41	Revenue Bonds Payable	0	0	0
H50	Advances Payable (General Fund)	0	10,608	(10,608)
	Total Liabilities	647,366	499,636	147,730
	Equity:			
L10	Contributed Capital	1,365,000	1,365,000	0
P1	Unreserved Retained Earnings	632,113	377,677	254,436
	Total Fund Equity	1,997,113	1,742,677	254,436
	Total Liabilities and Fund Equity	2,644,479	2,242,313	402,166
		(0)	(2)	2

FILE: FD9295.WK3  
 PRINT COMMUNICATIONS FUND 92  
 FISCAL YEAR 1995  
 ACCOUNTANT: KIRKEBY

10/12/95

03:28 PM

Operating Statement Worksheet

June 30, 1995

FR#	Account	Final Amounts	6/30/94 Amounts	Change
Operating Revenues:				
A10	Sales	5,616,191	5,495,488	120,703
A40	Rental and Service Fees	0	0	0
H10	Less: Cost of Goods Sold	4,702,970	4,399,014	303,956
	Total Operating Revenues	913,221	1,096,474	(183,253)
Operating Expenses:				
J25	Purchased Services	171,980	121,918	50,062
J35	Salaries and Fringe Benefits	234,273	360,333	(126,060)
J50	Amortization of Deferred Costs	0	0	0
J70	Supplies and Materials	79,834	15,453	64,381
J45	Depreciation	11,670	23,541	(11,872)
J75	Indirect Costs	160,418	214,224	(53,806)
	Total Operating Expenses	658,174	735,469	(77,295)
	Operating Income (Loss)	255,047	361,005	(105,958)
Nonoperating Revenues (Expenses):				
M25	Investment Income	0	0	0
M45	Gain on the Sale of Equipment	(164)	(580)	416
0	Other Nonoperating Revenues	0	0	0
M27	Interest and Financing Costs	(446)	(1,955)	1,509
0	Other Nonoperating Expenses	0	0	0
	Total Nonoperating Revenue (Expenses)	(611)	(2,535)	1,924
	Income (Loss) Before Operating Transfers	254,436	358,470	(104,034)
P10	Transfers In	0	0	0
	Increase (Decrease) in Retained Earnings	254,436	358,470	(104,034)
V10	Retained Earnings, July 1, 1994, as Reported	377,677	19,208	358,469
	Retained Earnings, June 30, 1995	632,113	377,678	254,435
		(0)	(1)	1

FILE: FD9295.WK3  
 PRINT COMMUNICATIONS FUND 92  
 FISCAL YEAR 1995  
 ACCOUNTANT: KIRKEBY

10/12/95

03:28 PM

Statement of Cash Flows Worksheet

June 30, 1995

FR#	Account	Final Amounts	6/30/94 Amounts
	Cash Flows from Operating Activities:		
A10	Operating Income (Loss)	255,047	361,005
	Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
B10	Depreciation	77,062	93,530
B15	Amortization of Deferred Costs	0	0
0	Customer Deposits	0	0
	Change in Assets and Liabilities:		
B50	Accounts Receivable	(256,028)	61,899
B60	Inventories	(69,559)	(71,526)
B69	Other Assets	0	68,054
B70	Accounts Payable	143,054	24,483
B75	Salaries Payable	17,041	7,906
B80	Compensated Absences	(13,338)	56,462
B89	Other Liabilities	0	0
	Net Reconciling Items to be Added (Deducted) from Operating Income	(101,768)	240,808
	Net Cash Flows from Operating Activities	153,279	601,813
	Cash Flows from Noncapital Financing Activities:		
E15	Transfers In	0	0
	Net Cash Flows from Noncapital Financing Activities	0	0
	Cash Flows from Capital Financing Activities:		
G10	Investment in Fixed Assets	(192,495)	(12,680)
G12	Proceeds from Sale of Fixed Assets	0	0
G17	Repayment of Advances from Other Funds	(10,608)	(8,500)
G35	Repayment of Installment Contracts	(12,228)	(20,906)
G52	Capital Debt Interest Paid	(446)	(1,955)
G60	Repayment of Bond Principal	0	0
	Net Cash Flows from Capital Financing Activities	(215,777)	(44,041)
	Cash Flows from Investing Activities:		
0	Proceeds from Sales and Maturities of Investments	0	0
0	Purchase of Investments	0	0
I30	Investment Earnings	0	0
	Net Cash Flows from Investing Activities	0	0
	Net Increase (Decrease) in Cash and Cash Equivalents	(62,498)	557,772
L10	Cash and Investments, July 1, 1994, as Reported	1,237,858	680,091
	Cash and Cash Equivalents, June 30, 1995	1,175,360	1,237,863

STATE OF MINNESOTA  
PRINT COMMUNICATIONS DIVISION  
PRINTING SERVICES  
FOOTNOTES TO FINANCIAL STATEMENT  
June 30, 1995

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
5. During FY95 printing services acquired fixed assets at a cost of \$219,008.47 and retired, sold, expensed or traded-in assets with an historical cost of \$84,075.10 and accumulated depreciation of \$81,028.02.
6. Unbilled Accounts Receivable are estimated sales for which an invoice has not yet been generated.

# Office Memorandum

Department: of Finance

Date: June 2, 1995

To: Elaine S. Hansen, Commissioner  
Department of Administration

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

Phone: 296-5188

Subject: Approval of F.Y. 1996 Printing Services Billing Rates

*Pursuant to your request, we have approved Printing Services billing rates as specified on page 22 of your F.Y. 1996 rate package. This rate schedule is incorporated, by reference, as a part of this memorandum.*

Based on our review and analysis of the financial information submitted, we have found your F.Y. 1996 rate proposal to be in reasonable conformity with pertinent state and fiscal management policies. However, due to your large retained earnings balance, your next rate package should contain a plan to reduce retained earnings to within an acceptable level of 60 days of operating expenses. We will be monitoring your FY96 quarterly financial statements for forecasting accuracy and net income levels.

Please note the new Internal Service Fund Rate Approval Policy and Procedure Number 0108-01 included in the MAPS Operations Manual for guidance on preparation of your next rate package.

cc Judy Johnson  
Charlie Bieleck  
Larry Freund  
Mike Rajacich  
Kathi Lynch

# PrintCommunications FY'96 Rate Package

## SIX-YEAR RATE COMPARISON

COST CENTER	FY91	FY92	FY93	FY94	FY95	FY96	FY95/FY96 CHANGE
1. Shipping/Handling	35.5%	35.5%	35.5%	40.0%	<del>40.0%</del> 38.0%		(2%)
2. Overloads	10.0%	10.0%	12.0%	15.0%	<del>15.0%</del> 12.0%	#1	--0--
3. Xerox 1090	.042	.042	----	----	----	----	dna
4. Creative Services	----	----	50.00	60.00	<del>60.00</del> 60.00		--0--
5. MacIntosh	50.00	50.00	----	----	----	----	dna
6. Composition	50.00	50.00	----	----	----	----	dna
7. Keylining	38.00	40.00	----	----	----	----	dna
8. Film Processing	51.85	51.85	55.00	62.00	<del>62.00</del> 62.00		--0--
9. Platemaking	48.85	48.85	55.00	62.00	<del>62.00</del> 62.00		--0--
10. AB Dick	43.85	43.85	43.85	48.85	----	----	#2 dna
11. Ryobi	52.80	52.80	52.80	57.00	----	----	#2 dna
12. Davidson	52.00	52.00	55.00	60.00	----	----	#2 dna
13. Duplicating Presses	----	----	----	----	<del>55.00</del> 54.00		(1.8%)
14. Apollo Web	55.50	60.00	60.00	64.00	<del>64.00</del> 64.00		--0--
15. Harris Press	59.60	59.60	59.60	----	----	----	dna
16. Heidelberg 2-color Presses	90.00	90.00	90.00	95.00	<del>95.00</del> 92.50		(2.6%)
17. Xerox 5090	.026	----	----	----	----	----	dna
18. Xerox 9900	.060	----	----	----	----	----	dna
19. Copy Center	87.00	.033	.033	.033	<del>.033</del> .030	#3	(9.1%)
20. Cutters	35.50	35.50	38.90	40.00	<del>40.00</del> 40.00		--0--
21. Folders	35.50	50.00	50.00	55.00	<del>55.00</del> 55.00		--0--
22. Collators	36.90	36.90	38.90	40.00	<del>40.00</del> 40.00		--0--
23. Small Bindery	32.60	32.60	32.60	35.50	<del>35.50</del> 35.50		--0--
24. Sickinger Punch	----	107.79	107.00	125.00	<del>125.00</del> 125.00		--0--
25. Handwork Operations	32.60	32.60	32.60	35.50	<del>35.50</del> 35.50		--0--
26. Shrinkwrap	32.60	50.00	.40	.50	----	----	#4 dna
27. Training mat'ls/each pkt	----	----	----	----	40.00	40.00	#5 --0--
OVERALL CHANGE							(3.0%)

#1 Although the FY'95 rate is indicated as 15%, the actual effective rate was 12%. No change for FY'96.

#2 In FY'95, the AB Dick, the Ryobi and the Davidson were combined into one cost center, Duplicating Presses.

#3 In FY'92, the Copy Center charge was changed from an hourly rate to an average cost per impression charge (known as the "click" charge).

#4 In FY'95, the rate changed from a per package rate back to an hourly rate and became part of the Small Bindery operations.

#5 In FY'95, Training classes were offered to customers. There is no charge to the customer for the class, but customers purchase a packet of training materials which include an outside publication on the printing process as well as internally-produced materials.



## STATE OF MINNESOTA

## STATE PRINTER ISF

SWA FUND 92

SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 1995

CONTACT: Jim Joiner PH: 6-4602

		TOTAL BILLINGS		IMPUTED REVENUE			SUB TOTAL A-87 REVENUE	SURCHARG		TOTAL REVENUES
		COLLECTED BILLING	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED	COLLECTED	IMPUTED	
FEDERAL FUND AGENCIES		BILLED AT FULL RATE(S)								
01000	MILITARY AFFAIRS						0			0
02140	Oil Overcharge (17 Fund)						0			0
02141	Development Disabilities (30 Fund)	14562		1180			14562			14562
02142	STAR (20, 30 Funds)						0			0
02305	Building Construction						0			0
04000	AGRICULTURE	66521		25			66521			66521
06000	OFFICE OF THE ATTORNEY GENERAL	10706		2677			10706			10706
07000	PUBLIC SAFETY	221342		1765			221342			221342
12000	HEALTH	126322		7822			126322			126322
14000	ANIMAL HEALTH BD	3711					3711			3711
17000	HUMAN RIGHTS	13216		2323			13216			13216
18000	OFFICE OF ENVIRONMENTAL ASSISTANCE	143100		14307			143100			143100
19000	INDIAN AFFAIRS						0			0
21000	ECONOMIC SECURITY	240797		5818			240797			240797
22000	TRADE & ECON DEV	191419		11602			191419			191419
25000	CENTER FOR ARTS ED.	22170		1558			22170			22170
26000	STATE UNIV SYSTEM	7802		1523			7802			7802
27000	COMMUNITY COLLEGE BD	20358		906			20358			20358
29000	NATURAL RESOURCES	208814		35565			208814			208814
30000	PLANNING	69230		2056			69230			69230
32000	POLLUTION CONTROL	309704		111403			309704			309704
33000	TRIAL COURTS						0			0
34000	HOUSING FINANCE	287879		8251			287879			287879
36000	EDUCATION-VO-TECH	24643		5229			24643			24643
37000	EDUCATION-CENTRAL OFFICE	511372		85665			511372			511372
42000	LABOR & INDUSTRY	62740		1149			62740			62740
45000	MEDIATIONS SVCS-STATE AGENCIES	3964		65			3964			3964
50000	ARTS BOARD	4347		1541			4347			4347
52000	PUBLIC DEFENSE BOARD	12116		3386			12116			12116
55000	HUMAN SERVICES-CENTRAL OFFICE	1138945		113939			1138945			1138945
60000	HIGHER ED COORD BD	33808		2241			33808			33808
65000	JUDICIAL	2479					2479			2479
67000	REVENUE	374068		1561			374068			374068
75000	VETERANS AFFAIRS	1715					1715			1715
77000	ZOO						0			0
78000	CORRECTIONS	33568		3525			33568			33568
79000	TRANSPORTATION	207504		23817			207504			207504
80000	PUBLIC SERVICE	47492		4775			47492			47492
99036	COUNCIL ON VO-TECH ED.						0			0
99760	COUNCIL ON ASIAN MINNESOTANS						0			0
99780	SOIL & WATER RES	12792		517			12792			12792
99800	FINANCE-DEBT SERVICE						0			0
99906	FINANCE NON-OPERATING/ MN SAFETY COUNCIL						0			0
99910	MINNESOTA TECHNOLOGY INC.						0			0
							0			0
TOTAL NON-FEDERAL FUNDED AGENCIES		942071		149305			244914	1186985		1186985
TOTAL		5371277		605496			244914	5616191		5616191

Amour  
We do

s unbilled are not included in the billed column. However the accounts receivable ar  
ne resources to seperate the unbilled by customer.

in the billed column.

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

FOR YEAR ENDING JUNE 30, 1995  
(All Figures in 000's)

STATE  
PRINTER  
FD 92

R/E Balance JULY 1, 1994 (End Balance per Prior Year A-87 Rec)

533

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	5,616
Actual Interest Income Per CAFR	0
or	
Imputed Interest Income On Average Cash Balance	65
Other Revenues	0
Total Revenues	5,681

## Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	4,703
Operating Expense	658
Non-Operating Expenses:	
Master Lease Interest Expense	1
Master Lease Refund of Interest & Financing Costs	0
(Gain) or Loss on disposal of fixed assets	
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	5,362

Net Increase (Decrease) to Retained Earnings

319

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	0

Net Transfers

0

Retained Earnings Balance

(A) 852

OMB A-87 60 Day Allowable Balance Total

(B) 892

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

(40)

I-9

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, 1995

Revised 11/10/95  
W. J.

FR#	Account	Final Audit Amounts	6/30/94 Amounts	Change
<b>ASSETS</b>				
6	Cash in Treasury, Net of Warrants Payable	75,326,736	85,004,817	(9,678,081)
	Cash on Hand or in Transit	0	0	0
12	Accounts Receivable	8,666,005	9,905,561	(1,239,556)
13	Interfund Receivables	0	0	0
15	Accrued Investment Income	0	0	0
54	Equipment	491,208	470,287	20,921
59	Accumulated Depreciation	(355,345)	(314,927)	(40,418)
	<b>Total Assets</b>	<b>84,128,604</b>	<b>95,065,738</b>	<b>(10,937,134)</b>
<b>LIABILITIES AND EQUITY</b>				
Liabilities:				
97	Accounts Payable	18,342,329	21,634,129	(3,291,800)
98	Salaries Payable	66,873	60,856	6,017
106	Interfund Payables	125,244	0	125,244
111	Compensated Absences Payable	83,660	74,281	9,379
	<b>Total Liabilities</b>	<b>18,618,106</b>	<b>21,769,266</b>	<b>(3,151,160)</b>
Equity:				
136	Contributed Capital	0	(8,413,753)	8,413,753
	Reserved for Claims	65,510,498	81,710,226	(16,199,728)
	<b>Total Fund Equity</b>	<b>65,510,498</b>	<b>73,296,473</b>	<b>(7,785,975)</b>
	<b>Total Liabilities and Equity</b>	<b>84,128,604</b>	<b>95,065,739</b>	<b>(10,937,135)</b>

55 Fund: Internal Service Fund - Employee Insurance  
Operating Statement Worksheet  
Year Ended June 30, 1995

FR#	Account	Final Audit Amounts	6/30/94 Amounts	Change
	Operating Revenues:			
12	Insurance Premiums	203,684,152	209,836,985	(6,152,833)
29	Other Income	0	2,211,726	(2,211,726)
	Total Operating Revenues	<u>203,684,152</u>	<u>212,048,711</u>	<u>(8,364,559)</u>
	Operating Expenses:			
39	Interest and Financing Costs	0	0	0
40	Purchased Services	101,761,591	100,831,176	930,415
42	Salaries and Fringe Benefits	1,414,001	1,378,054	35,947
43	Claims	109,605,007	110,156,690	(551,683)
44	Depreciation	40,418	63,070	(22,652)
49	Supplies and Materials	126,654	156,373	(29,719)
50	Indirect Costs	73,083	109,559	(36,476)
52	Other Expenses	367,704	207,100	160,604
	Total Operating Expenses	<u>213,388,458</u>	<u>212,902,022</u>	<u>486,436</u>
	Operating Income (Loss)	<u>(9,704,306)</u>	<u>(853,311)</u>	<u>(8,850,995)</u>
	Nonoperating Revenues (Expenses):			
62	Investment Income	4,226,439	4,070,922	155,517
66	Gain (Loss) on Sale of Fixed Assets	0	0	0
	Interest and Financing Costs	(9,581)	(31,791)	22,210
	Total Nonoperating Revenue (Expenses)	<u>4,216,858</u>	<u>4,039,131</u>	<u>177,727</u>
	Income (Loss) Before Transfers	<u>(5,487,448)</u>	<u>3,185,820</u>	<u>(8,673,268)</u>
76	Transfers In	0	6,843	(6,843)
77	Transfers Out	0	0	0
	Net Income (Loss)	<u>(5,487,448)</u>	<u>3,192,663</u>	<u>(8,680,111)</u>
91	Retained Earnings, July 1, 1994, as Reported	81,710,226	81,710,226	0
92	Prior Period Adjustment	0	0	0
93	Changes in Reporting Entity	<u>(10,712,280)</u>	<u>0</u>	<u>(10,712,280)</u>
	Retained Earnings, July 1, 1994, as Restated	<u>70,997,946</u>	<u>81,710,226</u>	<u>(10,712,280)</u>
	Retained Earnings, June 30, 1995	<u>65,510,498</u>	<u>84,902,889</u>	<u>(19,392,391)</u>

55 Fund: Internal Service Fund - Employee Insurance  
Statement of Cash Flows  
Year Ended June 30, 1995

FR#

Cash Flows from Operating Activities:		
6	Operating Income (Loss)	(9,689,782) 9690
Adjustments to Reconcile Operating Income to		
Net Cash Flows from Operating Activities:		
10	Depreciation	40,418 40
15	Interest and Financing Costs	0 0
21	Accounts Receivable	1,239,556 1241
26	Accounts Payable	(3,291,800) 3292
25	Salaries Payable	6,017 9
28	Compensated Absences Payable	9,379 125
	Other Liabilities	125,244
Net Reconciling Items to be Added (Deducted)		
from Operating Income		
		(1,871,186) 1871
	Net Cash Flows from Operating Activities	(11,560,968) - 11561
Cash Flows from Noncapital Financing Activities:		
39	Operating Transfers In	0
	Operating Transfers Out	0
47	Interest Paid	(9,581)
	Net Cash Flows from Noncapital Financing Activities	(9,581)
Cash Flows from Capital and Related Financing Activities:		
56	Investment in Fixed Assets	(20,921) <20>
57	Proceeds from Sale of Fixed Assets	0
	Net Cash Flows from Capital and Related	
	Financing Activities	(20,921) <20>
Cash Flows from Investing Activities:		
78	Investment Earnings	4,226,439
	Net Cash Flows from Investing Activities	4,226,439
	Net Increase (Decrease) in Cash and Cash Equivale	(7,365,031)
84	Cash and Investments, July 1, 1994, as Reported	93,195,297
85	Change in Reporting Entity	(10,503,531)
	Cash and Cash Equivalents, July 1, 1994, as Restate	82,691,766
	Cash and Cash Equivalents, June 30, 1995	75,326,735 75326

STATE OF MINNESOTA		INSURANCE FOR BIWEEKLY AND INDEPENDENT BILLING UNITS GROUPS										CONTACT		Ed Anderson		296-5220	
<b>EMPLOYEE INSURANCE ISF</b>		BY DEPARTMENT/DIVISION FOR FY 1995															
SWA FUND 55		Payroll Periods 7/1/94 TO 6/27/95															
SUMMARY OF ACTUAL AND IMPUTED REVENUES																	
FOR THE YEAR ENDING JUNE 30, 1995																	
		TOTAL BILLINGS															
		COLLECTED BILLING															
		IMPUTED REVENUE															
		DIFF.															
		(FULL-BILLED RATES)															
		MEMO BILLINGS															
		UNBILLED															
		SUB TOTAL															
		A-87 REVENUES															
		SURCHARGE COLLECTED															
		IMPUTED															
		TOTAL REVENUES															
FEDERAL FUND AGENCIES		FY 95 Deposits of Employer Share	FY 95 Deposits of Employee Share	BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS											
01000	MILITARY AFFAIRS	1,197,797	231,474	1,429,271		60,810								1,429,271			1,429,271
02000	ADMINISTRATION	2,605,866	631,521	3,237,387		137,739								3,237,387			3,237,387
02140	Oil Overcharge (17 Fund)					0											
02141	Development Disabilities (30 Fund)					0											
02142	STAR (20, 30 Funds)					0											
02305	Building Construction					0											
04000	AGRICULTURE	1,564,761	304,454	1,869,215		79,528								1,869,215			1,869,215
06000	OFFICE OF THE ATTORNEY GENERAL	1,385,363	310,902	1,696,265		72,170								1,696,265			1,696,265
07000	PUBLIC SAFETY	6,563,369	1,370,303	7,933,672		337,548								7,933,672			7,933,672
12000	HEALTH	3,505,510	776,165	4,281,675		182,169								4,281,675			4,281,675
x 13000	COMMERCE	841,802	190,168	1,031,970		43,906								1,031,970			1,031,970
14000	ANIMAL HEALTH BD	134,164	30,118	164,282		6,990								164,282			164,282
17000	HUMAN RIGHTS	189,854	46,578	236,432		10,059								236,432			236,432
18000	OFFICE OF ENVIRONMENTAL ASSISTANCE	174,424	34,189	208,613		8,876								208,613			208,613
19000	INDIAN AFFAIRS	19,872	5,108	24,981		1,063								24,981			24,981
21000	ECONOMIC SECURITY	6,931,940	1,452,178	8,384,118		356,713								8,384,118			8,384,118
22000	TRADE & ECON DEV	652,060	142,191	794,250		33,792								794,250			794,250
25000	CENTER FOR ARTS ED	196,990	55,978	252,968		10,763								252,968			252,968
26000	STATE UNIV SYSTEM	18,627,783	2,508,616	21,136,399		899,275								21,136,399			21,136,399
27000	COMMUNITY COLLEGE BD	9,860,249	1,900,061	11,760,310		500,358								11,760,310			11,760,310
29000	NATURAL RESOURCES	8,778,771	1,470,726	10,249,497		436,078								10,249,497			10,249,497
30000	PLANNING	238,213	51,221	289,435		12,314								289,435			289,435
32000	POLLUTION CONTROL	2,604,906	536,699	3,141,605		133,664								3,141,605			3,141,605
33000	TRIAL COURTS	2,577,704	453,115	3,030,820		128,950								3,030,820			3,030,820
34000	HOUSING FINANCE	470,467	107,900	578,368		24,607								578,368			578,368
36000	EDUCATION-VO-TECH	336,840	83,350	420,190		17,878								420,190			420,190
37000	EDUCATION-CENTRAL OFFICE	2,125,968	439,132	2,565,100		109,135								2,565,100			2,565,100
42000	LABOR & INDUSTRY	1,246,313	283,899	1,530,212		65,105								1,530,212			1,530,212
45000	MEDIATIONS SVCS-STATE AGENCIES	72,575	17,951	90,526		3,852								90,526			90,526
50000	ARTS BOARD	54,410	12,617	67,026		2,852								67,026			67,026
52000	PUBLIC DEFENSE BOARD	900,743	216,473	1,117,216		47,533								1,117,216			1,117,216
55000	HUMAN SERVICES-CENTRAL OFFICE	22,470,419	5,015,986	27,486,405		1,169,445								27,486,405			27,486,405
60000	HIGHER ED COORD BD	216,972	46,565	263,537		11,213								263,537			263,537
65000	JUDICIAL	572,875	131,531	704,406		29,970								704,406			704,406
x 66000		15,507	2,839	18,345		781								18,345			18,345
67000	REVENUE	4,124,266	914,203	5,038,469		214,368								5,038,469			5,038,469
75000	VETERANS AFFAIRS	2,250,355	529,461	2,779,816		118,271								2,779,816			2,779,816
77000	ZOO	638,243	152,971	791,215		33,663								791,215			791,215
78000	CORRECTIONS	11,603,679	2,286,547	13,890,226		590,978								13,890,226			13,890,226
79000	TRANSPORTATION	18,878,582	3,719,924	22,598,506		961,483								22,598,506			22,598,506
80000	PUBLIC SERVICE	467,587	99,008	566,695		24,111								566,695			566,695
99036	COUNCIL ON VO-TECH ED	12,148	2,858	15,006		638								15,006			15,006
99760	COUNCIL ON ASIAN MINNESOTANS	7,891	1,389	9,280		395								9,280			9,280
99780	SOIL & WATER RES	206,548	40,345	246,893		10,504								246,893			246,893
99800	FINANCE-DEBT SERVICE			0		0								0			0
99906	FINANCE NON-OPERATING/ MN SAFETY COUNCIL	42,915	11,187	54,102		2,302								54,102			54,102
99910	MINNESOTA TECHNOLOGY INC	303,111	80,476	383,587		16,320								383,587			383,587
				0		0								0			0
	Total Non-Federal Funded Agencies	31,888,715	9,427,148	41,315,862		1,757,837								41,315,862			41,315,862
				0		0								0			0
	Grand Total	167,558,629	36,125,522	203,684,151	0	8,666,006	0	0	0	0	0	0	0	203,684,151	0	0	203,684,151

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.

K-1



STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
SUMMARY OF A28 & A68 TRANS BY DEPT WITHIN APID  
FOR THE PERIOD 07-01-94 THRU 10-13-95 (FY5)

APID	DEPT	AMOUNT
APID TOTAL		170,116.37
16400 42 20	01	MILITARY AFFAIRS 290,941.00
	02	ADMINISTRATION 426,025.00
	04	AGRICULTURE 158,129.00
	06	ATTORNEY GENERAL 23,395.00
	07	PUBLIC SAFETY 842,573.00
	08	OMBUDSMAN-CORRECTION 318.00
	09	GAMING 3,027.00
	10	FINANCE 9,403.00
	11	EXAMINING BOARDS 11,904.00
	12	HEALTH 137,012.79
	13	COMMERCE 118,642.00
	14	ANIMAL HEALTH 5,300.00
	17	HUMAN RIGHTS 8,166.00
	18	MN OFFICE OF ENVIR ASST 3,552.00
	19	INDIAN AFFAIRS COUNCIL 1,153.00
	21	ECONOMIC SECURITY 563,223.00
	22	TRADE & ECONOMIC DEVELOPMN 30,055.00
	24	EMPLOYEE RELATIONS 25,930.00
	25	CENTER FOR ARTS EDUC 3,866.00
	26	MN STATE UNIVERSITY SYSTEM 809,572.30
	27	ST COMM COLLEGE BD 561,350.00
	29	NATURAL RESOURCES 1,274,829.00
	30	S & LR PLANNING 4,528.00
	32	POLLUTION CONTRQL AGENCY 85,914.00
	33	TRIAL COURTS 236,188.00
	34	HOUSING FINANCE AGCY 9,626.00
	36	TECHNICAL COLLEGE BOARD 16,867.00
	37	EDUCATION 136,962.00
	38	INVESTMENT BOARD 906.00
	39	GOVERNORS OFFICE 6,545.00
	41	WORKERS COMP CT OF APPEALS 1,591.00
	42	LABOR AND INDUSTRY 2,932,179.84
	43	IRON RANGE RESOURCE & REHA 115,244.00
	45	MEDIATION SERVICES 2,774.00
	49	LEGISLTV AUDIT COMM 5,314.00
	50	MN STATE ARTS BOARD 1,048.00
	52	BOARD OF PUBLIC DEFENSE 4,758.02
	53	SECRETARY OF STATE 3,132.00
	55	HUMAN SERVICES 3,851,221.60
	58	COURT OF APPEALS 3,860.00
	60	HIGHR EDUC COORD BD 3,107.00
	61	STATE AUDITOR 6,746.00
	62	MN ST RETIRE SYSTEM 1,845.00

STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
SUMMARY OF A28 & A68 TRANS BY DEPT WITHIN APID  
FOR THE PERIOD 07-01-94 THRU 10-13-95 (FY5)

APID	DEPT	AMOUNT
16400 42 20	63 PUBL EMP RETIRE ASSN	5,552.00
	64 STATE TREASURER	460.00
	65 JUDICIAL	14,672.00
	66 MINN MUNICIPAL BD	178.00
	67 REVENUE	235,757.00
	68 TAX COURT	288.00
	69 TEACHERS RETIRE ASSN	1,791.00
	75 VETERANS AFFAIRS	807,020.62
	77 ZOOLOGICAL BOARD	148,621.00
	78 CORRECTIONS	1,151,685.00
	79 DEPT OF TRANSPORTATION	2,908,152.80
	80 PUBLIC SERVICE	26,178.00
	82 PUBLIC UTILITIES COMM	1,529.00
	99 MISC. BOARDS & COMM	140,036.00
APID TOTAL		18,180,642.97
16000 54 41	01 MILITARY AFFAIRS	3,978.44
	02 ADMINISTRATION	820,191.43
	04 AGRICULTURE	2,145.60
	06 ATTORNEY GENERAL	25.00
	07 PUBLIC SAFETY	199,514.19
	08 OMBUDSMAN-CORRECTION	337.52
	09 GAMING	208.36
	11 EXAMINING BOARDS	520.24
	12 HEALTH	1,233.26
	18 MN OFFICE OF ENVIR ASST	100.00
	21 ECONOMIC SECURITY	25,902.86
	22 TRADE & ECONOMIC DEVELOPMN	1,164.89
	24 EMPLOYEE RELATIONS	49,127.16
	25 CENTER FOR ARTS EDUC	26,615.74
	26 MN STATE UNIVERSITY SYSTEM	99,551.89
	27 ST COMM COLLEGE BD	60,789.17
	29 NATURAL RESOURCES	469,314.73
	32 POLLUTION CONTROL AGENCY	9,154.97
	33 TRIAL COURTS	19.00
	34 HOUSING FINANCE AGCY	23,090.02
	36 TECHNICAL COLLEGE BOARD	1,271.00
	37 EDUCATION	15,519.95
	38 INVESTMENT BOARD	895.32
	39 GOVERNORS OFFICE	2,246.55
	42 LABOR AND INDUSTRY	11,257.25
	43 IRON RANGE RESOURCE & REHA	108,997.27
	49 LEGISLTV AUDIT COMM	351.03
	50 MN STATE ARTS BOARD	26.00
	53 SECRETARY OF STATE	5,691.70

7-3

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 *LMB*

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

K-6

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 the actual cost of conducting courses and an estimate of the number of attendees in each class.

# H/R DEVELOPMENT REVOLVING FUND

FY 95 - FINAL

TRAINING AND CONFERENCE  
COMBINED

## ASSETS

Cash	\$189,164	
Reserve for Encumbrances	<u>0</u>	
<b>Cash</b>		189,164
Accounts Receivable FY 95		<u>2,370</u>
<b>Cash and Receivables</b>		<b>\$191,534</b>

## LIABILITIES

Encumbrances Payable	<u>0</u>	
Encumbrances Payable		\$0
<b>Fund Balance</b>		<b><u>\$191,534</u></b>

## FUND BALANCES

Beginning Balance	225,439	
Training Classes	(40,971)	
Conferences	<u>7,066</u>	
		<b><u>\$191,534</u></b>

## REVENUE AND EXPENSE SUMMARY FY95

	Expenses	Revenues	Balance
Beginning Balance 7/1/94			225,439
Course Overhead	16,796	60	(16,736)
Personal Improvement	42,982	20,617	(22,365)
HRD Courses	32,869	13,567	(19,302)
DOER Courses	21,839	5,959	(15,880)
CORE Programs	24,299	35,720	11,421
Interagency Courses	15,527	33,765	18,238
Conferences	56,349	63,415	7,066
Contracted Training	26,151	25,365	(786)
Other A/R		(1,442)	(1,442)
Other	<u>0</u>	5,881	<u>5,881</u>
	236,812	202,907	191,534

# H/R DEVELOPMENT REVOLVING FUND FY 95 - FINAL

ASSETS		
Cash	\$160,948	
Reserve for Encumbrances	<u>0</u>	
<b>Cash</b>		160,948
Accounts Receivable FY 95		<u>2,370</u>
<b>Cash and Receivables</b>		<b>\$163,318</b>
LIABILITIES		
Encumbrances Payable	<u>0</u>	
Encumbrances Payable		\$0
<b>Fund Balance</b>		<b><u>\$163,318</u></b>
FUND BALANCES		
Beginning Balance	204,289	
Training Classes	<u>(40,971)</u>	
		<b><u>\$163,318</u></b>

## REVENUE AND EXPENSE SUMMARY FY95

	Expenses	Revenues	Balance
Beginning Balance 7/1/94			204,289
Course Overhead	16,796	60	(16,736)
Personal Improvement	42,982	20,617	(22,365)
HRD Courses	32,869	13,567	(19,302)
DOER Courses	21,839	5,959	(15,880)
CORE Programs	24,299	35,720	11,421
Interagency Courses	15,527	33,765	18,238
Contracted Training	26,151	25,365	(786)
Other A/R		(1,442)	(1,442)
Other	<u>0</u>	<u>5,881</u>	<u>5,881</u>
	180,463	139,492	163,318

L-3

# H/R CONFERENCE REVOLVING FUND FY 95 - FINAL

## ASSETS

Cash	\$28,217	
Reserve for Encumbrances	<u>0</u>	
<b>Cash</b>		28,217
Accounts Receivable FY 95		<u>0</u>
<b>Cash and Receivables</b>		\$28,217

## LIABILITIES

Encumbrances Payable	<u>0</u>	
Encumbrances Payable		\$0
<b>Fund Balance</b>		<u>\$28,217</u>

## FUND BALANCES

Beginning Balance	21,150	
Conferences	<u>7,066</u>	
		<u>\$28,216</u>

## REVENUE AND EXPENSE SUMMARY FY95

	Expenses	Revenues	Balance
Beginning Balance 7/1/94			21,150
Conferences	56,349	63,415	7,066
	56,349	63,415	28,216

Course Code	Course Name	Course Hours	Course M Cost	Course M No Chg	Course O Cost	Course O No Chg	Course Max
TADA	ADA for Managers	4	25.00	25.00	25.00	25.00	30
TADH	Job Eval: Advanced Hay Trng	8	112.00	0.00	0.00	0.00	20
TADT	ADA Train the Trainer	14	150.00	150.00	150.00	150.00	50
TAFS	AFSCME Contract Training	4	0.00	0.00	0.00	0.00	45
TAHA	Adv Trg Hay Guide Chart Job	12	250.00	250.00	250.00	250.00	15
TALC	Administering Labor Contract	7	40.00	40.00	40.00	40.00	30
TAMB	Advanced MBTI	3	30.00	30.00	30.00	30.00	25
TAS	Assertiveness Training	7	25.00	25.00	25.00	25.00	28
TASC	Administrative Support Confer	8	30.00	30.00	30.00	30.00	99
TASL	Adv Situation Ldrshp Gov't Ldr	7	50.00	50.00	50.00	50.00	30
TBAC	Beginning Accounting Class	44	330.00	330.00	330.00	330.00	20
TBHA	Basic Trg Hay Guide Chart Job	7	135.00	135.00	135.00	135.00	15
TCAP	Comm About & Appraising Perf	14	50.00	50.00	50.00	50.00	25
TCD	Cultural Diversity	2	12.00	12.00	12.00	12.00	30
TCE	Career Enrichment	9	0.00	0.00	0.00	0.00	20
TCES	CES Institute	7	15.00	15.00	15.00	15.00	35
TCF	Create Facilitator Training	35	700.00	0.00	0.00	0.00	14
TCFT	Coaching Facilitator Training	14	325.00	0.00	0.00	0.00	8
TCLE	Career&Life Exploration&Plan	20	110.00	110.00	110.00	110.00	20
TCLP	A Closer Look at Print Svc	7	0.00	0.00	0.00	0.00	28
TCM	Conflict Management	3	20.00	20.00	20.00	20.00	20
TCOM	Council of Managers Seminar	3	30.00	30.00	30.00	30.00	40
TCOR	Mgmt Development CORE Program	42	100.00	100.00	100.00	100.00	40
TCP	Into to Print Comm Division	7	0.00	0.00	0.00	0.00	28
TCR	Career Renewal	11	65.00	65.00	65.00	65.00	28
TCSI	Continuous Self-Improvement	8	40.00	40.00	40.00	40.00	30
TCSO	Customer Service Overview	7	40.00	40.00	40.00	40.00	30
TCTG	Create Training-General	14	80.00	80.00	80.00	80.00	16
TCTJ	Create Training-J&T	14	45.00	0.00	45.00	0.00	16
TCTM	Create Training Managers	7	50.00	0.00	50.00	0.00	16
TCW	Clear Writing	9	30.00	30.00	30.00	30.00	20
TCYM	Change Your Mind - Your Life	8	40.00	40.00	40.00	40.00	40
TDAP	Drug & Alcohol Policy	2	0.00	10.00	0.00	10.00	30
TDC	Dynamic Communication	7	40.00	40.00	40.00	40.00	18
TDD	Defensive Driving	8	15.00	15.00	15.00	15.00	30
TDPE	Dealing w/Troubled Employees	7	25.00	25.00	25.00	25.00	28
TDTR	365 Days to Retirement	14	25.00	25.00	25.00	25.00	45
TDWP	Dealing With the Public	16	25.00	25.00	25.00	25.00	28
TDYE	Developing Your Employees	7	40.00	40.00	40.00	40.00	30
TEEP	Even Eagles Need A Push	7	40.00	40.00	40.00	40.00	20
TEG	Ethics in Government	7	25.00	25.00	25.00	25.00	28
TEIA	Equity in Action	3	10.00	10.00	10.00	10.00	99
TEOD	EOD Conference	12	100.00	100.00	100.00	100.00	99
TEP	Effective Presentations	14	100.00	100.00	100.00	100.00	12
TEPM	Effective Presentations Mgr/Su	14	100.00	100.00	100.00	100.00	8
TEPP	Effective Presentations/Prof.	14	100.00	100.00	100.00	100.00	8
TEPT	Ethics and the Public Trust	4	15.00	15.00	15.00	15.00	30
TETA	Ethics Public Trust/Action	14	0.00	0.00	0.00	0.00	25
TETL	Empowerment Through Listening	7	40.00	40.00	40.00	40.00	30
TGAC	Government Accounting Class	40	344.00	344.00	344.00	344.00	15
TGC	Graphic Communication	7	0.00	10.00	0.00	10.00	28
THDG	Handling Discipline/Grievances	7	40.00	40.00	40.00	40.00	28
THDS	Handling Difficult Situations	8	20.00	20.00	20.00	20.00	28
THPW	How Personality Types Work	4	30.00	30.00	30.00	30.00	30
THRS	Human Relations in Stress Mgmt	8	0.00	0.00	0.00	0.00	15
TICJ	Intro to Creativity on the Job	14	60.00	60.00	60.00	60.00	30
TICT	Individual Career Testing	1	60.00	60.00	60.00	60.00	20
TIDP	Individual Develop. Planning	16	40.00	40.00	40.00	40.00	30



## Course

Course Code	Course Name	Course Hours	Course M Cost	Course M No Chg	Course O Cost	Course O No Chg	Course Max
TIDW	Inter Dyn to Unchain the Wkpl	4	50.00	50.00	50.00	50.00	40
TIEM	Invest. Employee Misconduct	7	40.00	40.00	40.00	40.00	28
TIMS	Improve Your Memory Skills	7	40.00	40.00	40.00	40.00	15
TIOC	Intersection or the Collision	4	20.00	20.00	20.00	20.00	30
TIPC	Intro. to Print Communications	4	20.00	20.00	20.00	20.00	30
TIT	Instructor Training	14	100.00	100.00	100.00	100.00	8
TJCB	Job Classification Basics	8	0.00	0.00	0.00	0.00	40
TJPP	Journey to Personal Power	4	7.00	7.00	7.00	7.00	30
TLI	Leadership Series I	35	425.00	425.00	425.00	425.00	30
TLII	Leadership Series II	35	485.00	485.00	485.00	485.00	30
TLIS	Listening	7	25.00	25.00	25.00	25.00	28
TLMC	Labor/Management Committees	6	0.00	0.00	0.00	0.00	0
TMAP	MAPE/MMA Contract Briefing	4	0.00	0.00	0.00	0.00	28
TMBC	Myers Briggs Type Indicator	4	45.00	45.00	45.00	45.00	25
TMCC	Manage Through Change & Chaos	7	40.00	40.00	40.00	40.00	30
TMCL	Managing Career and Life	7	40.00	40.00	40.00	40.00	30
TMCS	MCC Supervisory Training	7	0.00	0.00	0.00	0.00	99
TMOW	Managing a Diverse Workforce	7	60.00	60.00	60.00	60.00	30
TMEP	Managing Employee Performance	14	80.00	80.00	80.00	80.00	25
TMES	Managing Employee Sick Leave	7	40.00	40.00	40.00	40.00	28
TMGR	CES/Managers Conference	14	100.00	100.00	100.00	100.00	0
TMHR	Supv./Managing Human Resource	14	80.00	80.00	80.00	80.00	25
TMMW	Making Meetings Work	4	25.00	25.00	25.00	25.00	25
TMON	Mgmt. Orientation/Non-Managers	21	100.00	100.00	100.00	100.00	28
TMPO	Managing People/Org Change	7	50.00	50.00	50.00	50.00	30
TMPP	Manag People: Prevent Sex Har	4	25.00	25.00	25.00	25.00	28
TMRE	Motivating & Recognizing Emp.	4	25.00	25.00	25.00	25.00	40
TMRI	Microfilm/Records & Info Mgmt.	7	0.00	10.00	0.00	10.00	28
TNAC	ADA-New Agency Coordinators	8	30.00	30.00	30.00	30.00	15
TNIG	NIGP Training Comp Prop/Negot	21	385.00	50.00	385.00	50.00	30
TOD	Orientation to Deafness	7	10.00	10.00	10.00	10.00	28
TOSE	Orientation for New State Empl	3	25.00	25.00	25.00	25.00	20
TPAP	Putting ADA Into Practice	8	30.00	30.00	30.00	30.00	100
TPAY	Payroll Processing	7	0.00	0.00	0.00	0.00	20
TPDW	Position Description Writing	0	625.00	625.00	625.00	625.00	0
TPER	Personal Power	3	25.00	25.00	25.00	25.00	20
TPET	SWAS Payment Entry Training	12	0.00	0.00	0.00	0.00	20
TPFF	Planning Your Financial Future	7	20.00	20.00	20.00	20.00	25
TPFR	Preparing for Retirement	7	20.00	20.00	20.00	20.00	45
TPM	Performance Management	14	40.00	40.00	40.00	40.00	99
TPM1	Performance Management 1	14	55.00	55.00	55.00	55.00	99
TPMR	Performance Mgmt Retreats	4	150.00	150.00	150.00	150.00	30
TPPP	Pers. Time Mgmt./Mgrs. & Supv.	7	35.00	35.00	35.00	35.00	14
TPRP	PreRetirement Planning	14	25.00	25.00	25.00	25.00	45
TPSH	Preventing Sexual Harassment	3	25.00	25.00	25.00	25.00	28
TPSP	Presentation Skills for Prof.	14	100.00	100.00	100.00	100.00	12
TPTM	Personal Time Management	7	40.00	40.00	40.00	40.00	14
TQUA	Quad Seminar Series	5	25.00	25.00	25.00	25.00	99
TRAP	Reasonable Accommod. Process	4	20.00	20.00	20.00	20.00	30
TRDC	Training & Develop Conference	12	0.00	0.00	0.00	0.00	0
TRL	Rapid Learning	7	40.00	40.00	40.00	40.00	18
TRP	Retirement Plng/Next Century	7	20.00	20.00	20.00	20.00	45
TRSC	Regional Supervisory CORE	48	125.00	125.00	125.00	125.00	30
TSAP	SWAS Overview/Acct. Personnel	4	0.00	10.00	0.00	10.00	24
TSB	Speech Building	4	15.00	15.00	15.00	15.00	15
TSC	Successful Communication	7	40.00	40.00	40.00	40.00	30
TSCC	Supervisory CORE Curriculum	48	125.00	125.00	125.00	125.00	45
TSEU	Selecting Employees/Union Env.	7	40.00	40.00	40.00	40.00	28

Course

Course Code	Course Name	Course Hours	Course M Cost	Course M No Chg	Course O Cost	Course O No Chg	Course Max
TSFS	Supervising for Safety	7	25.00	25.00	25.00	25.00	0
TSI	Selection Interview	7	50.00	50.00	50.00	50.00	25
TSM	Stress Management	7	30.00	30.00	30.00	30.00	28
TSOM	SWAS Overview for Managers	4	0.00	10.00	0.00	10.00	24
TSPA	State's Policy Alcohol & Drugs	10	25.00	25.00	25.00	25.00	30
TTCM	Training Coordinator Meeting	4	0.00	0.00	0.00	0.00	50
TTEL	Diversity Teleconference	6	25.00	25.00	25.00	25.00	80
TTMA	Pers. Time Mgmt./Admin Support	7	25.00	25.00	25.00	25.00	28
TTMM	Pers. Time Mgmt./Mgrs. & Supv.	7	25.00	25.00	25.00	25.00	28
TTMP	Pers. Time Mgmt. Prof./Tech.	7	25.00	25.00	25.00	25.00	14
TTRE	Three R's of Ethics	4	15.00	15.00	15.00	15.00	25
TTSH	Train the Trainer PSH	6	0.00	0.00	0.00	0.00	30
TTT	Team Training	7	40.00	40.00	40.00	40.00	18
TUPO	Unlimited Power	6	0.00	0.00	0.00	0.00	99
TVW	Violence in the Workplace	3	20.00	20.00	20.00	20.00	20
TWDC	Title II-What Does It Take	4	20.00	20.00	20.00	20.00	30
TWDE	Determ. Eligib. Under the ADA	4	20.00	20.00	20.00	20.00	30

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.

98.3 Fund: Internal Service Fund - Administrative Hearings  
Statement of Cash Flow  
June 30, 1995

Cash Flows from Operating Activities:

Operating Income (Loss) 17,632

Adjustments to Reconcile Operating Income to

Net Cash Flows from Operating Activities:

Depreciation 9,731

Accounts Receivable (62,471)

Accounts Payable 21,822

Salaries Payable 16,152

Compensated Absences Payable 18,879

Net Reconciling Items to be Added (Deducted)

from Operating Income 4,113

Net Cash Flows from Operating Activities 21,745

Cash Flows from Noncapital Financing Activities:

Repayments of Advances from Other Funds

Net Cash Flows from Noncapital Financing Activities

Cash Flows from Capital Financing Activities:

Investment in Fixed Assets (93,788)

Net Cash Flows from Capital Financing Activities (93,788)

Net Increase (Decrease) in Cash and Cash Equivalents (72,043)

Cash and Cash Equivalents, July 1, 1994 228,736

Cash and Cash Equivalents, June 30, 1995 156,693

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

FOR YEAR ENDING JUNE 30, 1995  
(All Figures in 000's)

ADMIN.  
HEARING  
FD 98.3

R/E Balance JULY 1, 1994 (End Balance per Prior Year A-87 Rec)

203

## RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	2,321
Actual Interest Income Per CAFR	
or	
Imputed Interest Income On Average Cash Balance	
Other Revenues	7
Total Revenues	<u>2,328</u>

## Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	2,303
Non-Operating Expenses:	
Master Lease Interest Expense	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	<u>2,303</u>

Net Increase (Decrease) to Retained Earnings

25

## TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfer Out	0

Net Transfers

0

Retained Earnings Balance

(A) 228

OMB A-87 60 Day Allowable Balance Total

(B) 382

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

(154)

M-5

STATE OF MINNESOTA  
DEPARTMENT OF ECONOMIC SECURITY  
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.

**8 Fund: Expendable Trust Fund-Reemployment Insurance Fund**  
**Operating Statement Worksheet**  
**June 30, 1995**

<b>Account</b>	<b>Final Audit Amounts</b>
Revenues:	
Reemployment Taxes	460,149,671
Federal Intergovernmental Revenues	8,634,366
Contingent Account Revenues	0
Other Income	0
Investment Income	22,349,927
Gross Revenues	491,133,964
Less Other Revenue Refunds	0
Net Revenues	491,133,964
Expenditures:	
Federal Grants and Subsidies-Individuals	368,452,926
Total Expenditures	368,452,926
Excess of Revenues over (under) Expenditures	122,681,039
Other Financing Sources (Uses):	
Operating Transfers-In	0
Other Operating Transfers-Out	0
Net Other Financing Sources (Uses)	0
Excess of Rev and Oth Sources over (under) Exp and Oth Uses	122,681,039
Fund Balance, July 1, 1994, as Reported	251,283,265
Prior Period Adjustment	0
Fund Balance, July 1, 1994, as Restated	251,283,265
Fund Balance, June 30, 1995	373,964,304

**8 Fund: Expendable Trust Fund -Reemployment Insurance**  
**Balance Sheet Worksheet**  
**June 30, 1995**

*finan*  
*Statements*

Account	Final Audit Amounts
<b>ASSETS</b>	
Cash in U.S. Treasury	373,860,914
Cash Equivalent Investments	1,943,000
Accounts Receivable	13,210,008
Federal Aid Receivable	187,741
Total Assets	<u>389,201,663</u>
<b>LIABILITIES AND FUND BALANCE</b>	
Liabilities:	
Accounts Payable	11,904,881
Interfund Payable	583,821
Deferred Revenue	<u>2,748,656</u>
Total Liabilities	15,237,358
Fund Balances:	
Reserved for Long-Term Receivables	0
Unreserved Designated for Fund Purposes	<u>373,964,305</u>
Total Fund Balances	<u>373,964,305</u>
<del>44</del> Total Liabilities and Fund Balances	<u>389,201,663</u>





STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

TABLE OF CONTENTS

SUMMARY DATA

Roll Forward Costs by Department .....	Exhibit A
Summary of Allocated Costs .....	Exhibit B
Summary of Allocation Basis .....	Exhibit C
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	...	16.0
Schedule of Costs to be Allocated by Function .....	2.1	...	16.1
Allocation: General Support .....	2.2	...	16.2
Allocation: Commissioner's Office .....	2.3	...	16.3
Allocation: Employee Assistance .....	2.4	...	16.4
Allocation: Personnel Office .....	2.5	...	16.5
Allocation: Fiscal .....	2.6	...	16.6

ADMINISTRATION - BUREAU OF FACILITIES MANAGEMENT

Nature and Extent of Services .....	3.0	...	17.0
Schedule of Costs to be Allocated by Function .....	3.1	...	17.1
Allocation: General Support .....	3.2	...	17.2
Allocation: Resource Recovery .....	3.3	...	17.3
Allocation: Leasing .....	3.4	...	17.4

ADMINISTRATION - INTERTECHNOLOGIES GROUP

Nature and Extent of Services .....	4.0	...	18.0
Schedule of Costs to be Allocated by Function .....	4.1	...	18.1
Allocation: Telecommunications General Support .....	4.2	...	18.2

ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT

Nature and Extent of Services .....	5.0	...	19.0
Schedule of Costs to be Allocated by Function .....	5.1	...	19.1
Allocation: General Support .....	5.2	...	19.2
Allocation: Materials Management Administration .....	5.3	...	19.3
Allocation: Central Mail .....	5.4	...	19.4
Allocation: Planning and Information Management .....	6.3	...	20.3

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

TABLE OF CONTENTS  
(Continued)

	SCHEDULE NUMBER	
	1st STEP	2nd STEP
<b>FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION</b>		
Nature and Extent of Services . . . . .	7.0	21.0
Schedule of Costs to be Allocated by Function . . . . .	7.1	21.1
Allocation: General Support . . . . .	7.2	21.2
<b>FINANCE - BUDGET DIVISION</b>		
Nature and Extent of Services . . . . .	8.0	22.0
Schedule of Costs to be Allocated by Function . . . . .	8.1	22.1
Allocation: General Support . . . . .	8.2	22.2
Allocation: Agency Controllers . . . . .	8.3	22.3
Allocation: Budget Support . . . . .	8.4	22.4
<b>FINANCE - ACCOUNTING DIVISION</b>		
Nature and Extent of Services . . . . .	9.0	23.0
Schedule of Costs to be Allocated by Function . . . . .	9.1	23.1
Allocation: General Support . . . . .	9.2	23.2
Allocation: Accounting Services . . . . .	9.3	23.3
<b>FINANCE - OTHER ALLOCABLE COSTS</b>		
Nature and Extent of Services . . . . .	10.0	24.0
Schedule of Costs to be Allocated by Function . . . . .	10.1	24.1
Allocation: General Support . . . . .	10.2	24.2
Allocation: Financial Reporting . . . . .	10.3	24.3
Allocation: Central Payroll . . . . .	10.4	24.4
Allocation: Single Audit . . . . .	10.5	24.5
<b>EMPLOYEE RELATIONS</b>		
Nature and Extent of Services . . . . .	11.0	25.0
Schedule of Costs to be Allocated by Function . . . . .	11.1	25.1
Allocation: Commissioners Office/General Support . . . . .	11.2	25.2
Allocation: Personnel Administration . . . . .	11.3	25.3
<b>MEDIATION SERVICES</b>		
Nature and Extent of Services . . . . .	12.0	26.0
Schedule of Costs to be Allocated by Function . . . . .	12.1	26.1
Allocation: General Support . . . . .	12.2	26.2
Allocation: State Agencies . . . . .	12.3	26.3

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

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TABLE OF CONTENTS  
(Continued)

	SCHEDULE NUMBER	
	1st STEP	2nd STEP
<b>LEGISLATIVE AUDITOR</b>		
Nature and Extent of Services . . . . .	13.0 . . .	27.0
Schedule of Costs to be Allocated by Function . . . . .	13.1 . . .	27.1
Allocation: General Support . . . . .	13.2 . . .	27.2
Allocation: Finance Audits . . . . .	13.3 . . .	27.3
Allocation: Program Audits . . . . .	13.4 . . .	N/A
Allocation: Single Audits . . . . .	13.5 . . .	27.5
<b>TREASURER</b>		
Nature and Extent of Services . . . . .	14.0 . . .	28.0
Schedule of Costs to be Allocated by Function . . . . .	14.1 . . .	28.1
Allocation: General Support . . . . .	14.2 . . .	28.2
Allocation: Treasury . . . . .	14.3 . . .	28.3
<b>STATE AUDITOR - SINGLE AUDIT</b>		
Nature and Extent of Services . . . . .	15.0 . . .	N/A
Schedule of Costs to be Allocated by Function . . . . .	15.1 . . .	N/A
Allocation: Single Audit . . . . .	15.2 . . .	N/A

General Support Allocations  
All State Agencies  
State Fiscal Year 1995 (Actual)

	02305	02140	02141	02142	01000	04000	06000	07000	12000	14000
	<u>Building Construction</u>	<u>Oil Overcharge</u>	<u>Development Disabilities</u>	<u>STAR</u>	<u>Military Affairs</u>	<u>Agriculture</u>	<u>Attorney General</u>	<u>Public Safety</u>	<u>Department of Health</u>	<u>Animal Health Board</u>
<b>DEPARTMENT OF ADMINISTRATION</b>										
BUREAU OF ADMINISTRATIVE MANAGEM	0	0	0	0	0	0	0	0	0	0
Commissioner	23,684	657	4,162	3,954	0	0	0	0	0	0
Employee Assistance Program	340	10	60	56	3,623	5,414	5,187	21,549	13,130	417
Personnel Services	18,888	524	3,320	3,154	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	3,769	243	3,146	2,711	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Plant Management - Allocable	223	5	67	60	2,264	3,227	2,718	12,313	8,223	274
Real Estate Mgt - Leasing (10 Fund)	634	0	634	634	1,269	9,518	8,883	27,283	10,152	0
Telecommunications (Allocable 10 Fd)	607	7	350	213	28,766	14,518	11,656	89,843	35,861	840
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	3,408	136	1,976	1,568	10,087	83,900	19,357	152,464	123,906	3,340
Central Mail - Allocable 10 Fd	197	0	802	230	0	8,163	5,162	99,943	19,038	803
Planning and Info Mgmt	2	10	25	22	38	615	1,695	115,845	5,061	63
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	519	33	433	373	7,720	17,838	6,426	200,800	41,709	2,948
FINANCE-BUDGET SUPPORT	810	128	1,194	341	3,156	14,031	4,009	23,542	39,748	512
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	1,882	121	1,571	1,354	27,994	64,684	23,301	728,145	151,246	10,693
FINANCE-OTHER	184	12	153	132	2,733	6,316	2,275	71,099	14,769	1,044
FINANCE-OTHER FINANCIAL RPTG	434	36	78	65	5,802	7,392	5,818	30,331	16,607	679
FINANCE-OTHER CENTRAL PAYROLL	3	0	5	3	55	8	3	92	412	2
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	4,972	138	874	830	53,012	79,218	75,892	315,289	192,106	6,100
EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF MEDIATION SERVICES	13	0	2	2	139	208	200	827	505	16
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	14,908	20,935	16,465	52,258	16,216	4,459
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	4,350	4,350	0	4,350	10,875	0
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	17,934	0	0	11,546	17,083	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	46	3	38	33	677	1,565	564	18,059	3,661	259
TREASURER-TREASURY	16	1	25	16	278	42	17	466	2,087	8
STATE AUDITOR - SINGLE AUDIT										

Actual FY 95 Allocation	60,631	2,064	18,915	15,751	184,805	341,942	189,628	1,976,044	722,395	32,457
Budgeted FY 95 Allocation	61,715	6,266	29,153	39,544	190,597	351,160		2,102,850	723,703	28,380
Roll Forward Adjustment	(1,084)	(4,202)	(10,238)	(23,793)	(5,792)	(9,218)	189,628	(126,806)	(1,308)	4,077

General Support Allocations All State Agencies State Fiscal Year 1995 (Actual)	17000	18000	19000	21000	22000	25000	26000	27000	29000	30000
	Human Rights Board	Office of Environmenta Assistance	Board of Indian Affairs	Dept. of Economic Security	Dept. of Trade & Econ Dev	Center For Arts Education	State University System	Community College Board	Dept. of Natural Resources	State Planning Office
<b>DEPARTMENT OF ADMINISTRATION</b>										
BUREAU OF ADMINISTRATIVE MANAGEM	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	774	761	75	23,911	2,737	743	56,971	33,352	32,009	948
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    45%  (Gen'l Fund)	0	0	0	0	0	0	0	0	0	0
Fiscal B    55%  (ISF)	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Plant Management - Allocable	361	453	52	11,531	2,032	483	33,690	20,039	18,541	701
Real Estate Mgt - Leasing (10 Fund)	0	1,269	634	634	41,877	0	18,400	6,979	20,938	634
Telecommunications (Allocable 10 Fd)	2,505	1,998	402	84,177	18,077	1,674	148,180	74,001	99,156	2,993
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	1,499	9,269	1,635	104,618	49,209	15,539	257,490	143,740	215,643	5,997
Central Mail - Allocable 10 Fd	1,048	3,326	26	719	18,452	1,494	4,285	4,282	26,190	1,770
Planning and Info Mgmt	36	626	3	56,373	3,104	59	8,900	915	6,024	118
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	657	1,994	418	94,839	9,755	3,620	50,879	52,368	102,475	1,991
FINANCE-BUDGET SUPPORT	469	2,815	1,152	5,843	10,577	1,023	3,497	4,436	83,847	2,217
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	2,382	7,227	1,515	343,905	35,373	13,126	184,499	189,899	371,596	7,217
FINANCE-OTHER	232	706	148	33,580	3,454	1,282	18,015	18,543	36,284	705
FINANCE-OTHER FINANCIAL RPTG	930	1,011	80	31,701	3,674	831	59,126	34,206	88,092	1,116
FINANCE-OTHER CENTRAL PAYROLL	1	0	0	1,031	247	1	30	30	82	0
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	11,317	11,138	1,106	349,846	40,054	10,864	833,518	487,966	468,305	13,881
EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF MEDIATION SERVICES	30	29	3	918	105	28	2,187	1,280	1,229	36
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	11,010	0	7,162	90,156	21,521	10,947	94,142	151,880	80,243	6,700
LEGIS AUDITS-FINANCIAL AUDITS	4,350	0	0	4,350	4,350	0	0	0	4,350	0
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	63,079	18,881	0	106,093	155,165	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	58	175	37	8,489	856	318	4,465	4,596	9,799	175
TREASURER-TREASURY	6	2	2	5,222	1,252	4	152	153	414	3
STATE AUDITOR - SINGLE AUDIT										
Actual FY 95 Allocation	37,665	42,799	14,450	1,314,922	285,587	62,036	1,884,519	1,383,830	1,665,217	47,202
Budgeted FY 95 Allocation	42,577	42,450	12,145	1,405,254	303,495	64,682	2,088,171	1,434,268	1,903,054	43,140
Roll Forward Adjustment	(4,912)	349	2,305	(90,332)	(17,908)	(2,646)	(203,652)	(50,438)	(237,837)	4,062

General Support Allocations All State Agencies State Fiscal Year 1995 (Actual)	32000	33000	34000	36000	37000	42000	48000	50000	52000	53000
	Pollution Control Agency	Trial Courts	Housing Finance Agency	Education Vocational Technical	Education Central Office	Dept. of Labor & Industry	Labor Interpretive Center	Arts Board	Public Defense Board	Secretary Of State
<b>DEPARTMENT OF ADMINISTRATION</b>										
<b>BUREAU OF ADMINISTRATIVE MANAGEM</b>	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	9,948	9,051	1,825	1,299	5,059	4,802	7	196	4,166	733
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 45% (Gen'l Fund)	0	0	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0	0	0
<b>BUREAU OF FACILITIES MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0
Plant Management - Allocable	7,008	6,759	1,196	967	4,048	16,855	10	100	2,036	450
Real Estate Mgt - Leasing (10 Fund)	8,883	0	3,807	0	3,807	6,979	0	634	0	2,538
Telecommunications (Allocable 10 Fd)	32,658	14,548	5,675	15,988	23,257	16,155	46	545	11,010	12,518
<b>BUREAU OF OPERATIONS MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	49,345	16,425	10,155	13,631	79,605	47,641	818	21,060	136	6,407
Central Mail - Allocable 10 Fd	6,422	104	3,858	2,723	19,158	9,130	0	0	0	4,846
Planning and Info Mgmt	202	35	28,147	600	2,173	1,334	22	7	14	5,293
<b>DEPARTMENT OF FINANCE</b>	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	18,105	9,643	5,729	5,090	32,433	16,060	76	982	4,223	1,989
FINANCE-BUDGET SUPPORT	25,589	2,773	2,474	17,102	25,547	6,653	86	1,493	1,023	853
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	65,652	34,966	20,777	18,460	117,611	58,238	274	3,561	15,316	7,212
FINANCE-OTHER	6,411	3,414	2,029	1,803	11,484	5,687	27	348	1,496	705
FINANCE-OTHER FINANCIAL RPTG	16,085	7,450	2,435	1,591	6,095	6,880	10	265	2,883	991
FINANCE-OTHER CENTRAL PAYROLL	67	0	310	86	1,218	14	0	3	1	0
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	0	0	0	0	0	0
<b>DEPARTMENT OF EMPLOYEE RELATION</b>	145,543	132,428	26,698	19,004	74,015	70,256	101	2,855	60,955	10,728
EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0	0	0	0
<b>DEPARTMENT OF MEDIATION SERVICES</b>	382	347	70	50	195	185	0	7	159	28
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0	0
<b>OFFICE OF THE LEGISLATIVE AUDITOR</b>	15,792	0	21,870	19,927	73,069	43,390	0	6,538	15,481	18,245
LEGIS AUDITS-FINANCIAL AUDITS	8,700	0	0	0	4,350	4,350	0	0	0	0
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	8,186	43,345	568	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0
<b>TREASURER'S OFFICE</b>	1,589	846	503	447	3,155	1,472	7	86	371	745
TREASURER-TREASURY	335	0	1,570	434	6,169	71	0	16	4	0
<b>STATE AUDITOR - SINGLE AUDIT</b>										

Actual FY 95 Allocation	418,716	238,789	139,128	127,388	535,793	316,720	1,484	38,696	119,274	74,281
Budgeted FY 95 Allocation	619,312	233,619	135,719	181,706	555,624	318,087		34,066	57,030	73,331
Roll Forward Adjustment	(200,596)	5,170	3,409	(54,318)	(19,831)	(1,367)	1,484	4,630	62,244	950

General Support Allocations	55000	60000	65000	67000	75000	77000	78000	79000	80000	99036
All State Agencies										
State Fiscal Year 1995 (Actual)										
	Human Services Central Office	Higher Ed Coord Board	Judicial Banch	Department Of Revenue	Veterans Affairs	Zoo	Department Of Corrections	Department Of Transportatio	Public Service	Council on Vo-Tech Ecducation
<b>DEPARTMENT OF ADMINISTRATION</b>										
BUREAU OF ADMINISTRATIVE MANAGEM	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	17,127	771	2,088	14,862	373	2,365	36,863	60,473	1,535	40
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 45% (Gen'l Fund)	0	0	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Plant Management - Allocable	16,227	1,757	1,630	8,759	362	1,372	23,402	36,367	827	26
Real Estate Mgt - Leasing (10 Fund)	31,725	634	6,345	11,421	634	634	22,207	13,325	634	634
Telecommunications (Allocable 10 Fd)	176,606	2,396	36,191	65,755	1,266	4,606	47,179	155,972	3,834	225
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	247,540	13,904	12,745	29,102	1,363	4,431	216,394	519,411	7,020	477
Central Mail - Allocable 10 Fd	107,460	3,378	4,162	55,663	660	0	3,722	13,528	293	0
Planning and Info Mgmt	947,002	551	12,660	99,666	43	19	5,648	46,462	706	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	50,040	4,393	4,502	20,842	2,577	8,959	55,853	81,675	3,089	355
FINANCE-BUDGET SUPPORT	32,840	2,516	3,241	12,069	640	7,890	50,198	18,851	2,687	299
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	181,457	15,931	16,325	75,576	9,344	32,489	202,536	296,169	11,200	1,289
FINANCE-OTHER	17,718	1,555	1,594	7,380	912	3,173	19,776	28,919	1,093	126
FINANCE-OTHER FINANCIAL RPTG	19,923	2,911	2,911	19,616	464	3,637	49,261	86,977	2,157	80
FINANCE-OTHER CENTRAL PAYROLL	8,469	11	1	0	25	0	16	1,334	2	1
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATION	250,586	11,275	30,543	217,440	5,462	34,606	539,333	884,768	22,461	595
EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF MEDIATION SERVICES	658	29	80	571	14	91	1,415	2,321	59	2
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	129,649	10,387	32,368	129,700	3,699	6,538	72,460	111,690	8,656	2,067
LEGIS AUDITS-FINANCIAL AUDITS	4,350	0	13,355	4,350	4,350	0	61,707	4,350	4,350	0
LEGIS AUDITS-PROGRAM AUDITS	129,185	0	0	0	0	0	0	26,311	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	11,128	705	395	59,670	226	786	4,902	7,246	271	31
TREASURER-TREASURY	42,895	54	4	1	129	1	81	6,760	10	3
STATE AUDITOR - SINGLE AUDIT										
Actual FY 95 Allocation	2,422,585	73,158	181,140	832,443	32,543	111,597	1,412,953	2,402,909	70,884	6,250
Budgeted FY 95 Allocation	2,148,208	118,192	163,941	857,892	77,156	136,251	1,331,404	2,660,804	106,576	5,921
Roll Forward Adjustment	274,377	(45,034)	17,199	(25,449)	(44,613)	(24,654)	81,549	(257,895)	(35,692)	329



General Support Allocations  
All State Agencies  
State Fiscal Year 1995 (Actual)

	99760	99780	99800	99906	99910		
	Council On Asian Minnesotans	Soil & Water Resources	Finance Debt Service	Finance Finance Non- Operating	Minnesota Technology Inc.	All Other Agencies	Totals
<b>DEPARTMENT OF ADMINISTRATION</b>							
<b>BUREAU OF ADMINISTRATIVE MANAGEM</b>	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	558,469	590,926
Employee Assistance Program	23	605	0	0	0	90,997	467,275
Personnel Services	0	0	0	0	0	445,407	471,293
Fiscal Services	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	407,314	417,183
<b>BUREAU OF FACILITIES MANAGEMENT</b>	0	0	0	0	0	0	0
Plant Management - Allocable	22	334	0	315	807	65,141	314,034
Real Estate Mgt - Leasing (10 Fund)	0	2,538	0	0	0	82,473	350,224
Telecommunications (Allocable 10 Fd)	108	2,890	0	200	8,469	158,448	1,412,369
<b>BUREAU OF OPERATIONS MANAGEMENT</b>	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	477	49,276	0	8,929	1,772	228,875	2,791,720
Central Mail - Allocable 10 Fd	136	1,131	0	22	0	69,131	501,457
Planning and Info Mgmt	10	90	0	0	0	46,635	1,396,853
<b>DEPARTMENT OF FINANCE</b>	0	0	0	0	0	0	0
<b>FINANCE-BUDGETS</b>	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	303	2,040	1,013	6,770	3,752	157,863	1,096,151
FINANCE-BUDGET SUPPORT	512	810	5,331	2,133	1,663	65,849	494,469
<b>FINANCE-ACCOUNTING</b>	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	1,097	7,397	3,673	24,550	13,605	572,456	3,974,891
<b>FINANCE-OTHER</b>	107	723	358	2,397	1,328	55,903	388,132
FINANCE-OTHER FINANCIAL RPTG	29	732	0	0	0	145,368	666,760
FINANCE-OTHER CENTRAL PAYROLL	0	4	0	13	15	0	13,595
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	0	0	0
<b>DEPARTMENT OF EMPLOYEE RELATION</b>	341	8,851	0	0	0	1,293,541	6,798,811
EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0
<b>DEPARTMENT OF MEDIATION SERVICES</b>	1	23	0	0	0	3,390	17,834
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0
<b>OFFICE OF THE LEGISLATIVE AUDITOR</b>	4,770	10,798	0	0	6,127	689,895	2,032,118
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	619,680	775,217
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	14,433	611,809
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0
<b>TREASURER'S OFFICE</b>	27	179	89	594	329	25,440	175,112
TREASURER-TREASURY	0	20	2	64	79	(87)	68,781
<b>STATE AUDITOR - SINGLE AUDIT</b>						1,777,015	1,777,015

Actual FY 95 Allocation	7,963	88,441	10,466	45,987	37,946	7,573,636	27,604,029
Budgeted FY 95 Allocation	10,318	105,308	13,972	56,933	57,079	20,484,406	41,415,459
Roll Forward Adjustment	(2,355)	(16,867)	(3,506)	(10,946)	(19,133)	(12,910,770)	(13,811,430)



	02160	02211	02220	02305	02307	02310	02410	02430
All State Agencies								
State Fiscal Year 1995 (Actual)								
State Version (shows all agencies)								
	Volunteer Services	Risk Management	Management Analysis	Building Construction	Plant Management	Building Fund Operations	Computer Services	911 Emergency
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0	0	0	0	0	0
Commissioner	4,162	3,222	22,393	23,684	195,060	0	185,263	2,497
Employee Assistance Program	60	46	321	340	2,633	0	2,659	36
Personnel Services	3,320	2,570	17,859	18,888	155,570	0	147,756	1,992
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	2,569	4,736	3,710	3,769	39,359	16,541	98,314	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	40	299	149	223	2,421	0	5,030	855
Real Estate Mgt - Leasing (10 Fund)	1,269	634	634	634	4,441	0	2,538	0
Telecommunications (Allocable 10 Fd)	204	76	617	607	3,172	0	0	427
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	205	3,476	2,658	3,408	8,996	53,297	21,197	0
Central Mail - Allocable 10 Fd	599	39	87	197	0	0	4,078	0
Planning and Info Mgmt	82	49	0	2	574	0	356	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	353	652	511	519	5,418	2,277	13,536	0
FINANCE-BUDGET SUPPORT	299	384	299	810	1,066	213	2,388	42
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	1,283	2,364	1,852	1,882	19,650	8,258	49,083	0
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	125	231	181	184	1,919	807	4,793	0
FINANCE-OTHER CENTRAL PAYROLL	80	65	491	434	4,122	4	3,513	17
FINANCE-OTHER SINGLE AUDIT	0	0	0	3	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	874	677	4,701	4,972	596	0	38,897	525
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	2	2	12	13	0	0	102	1
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	31	57	45	46	475	200	1,188	0
STATE AUDITOR - SINGLE AUDIT	0	0	0	16	0	0	0	0
Allocation to general support agencies								
Actual FY 95 Allocation	15,557	19,579	56,520	60,631	445,472	81,597	580,691	6,392
Budgeted FY 95 Allocation	29,059	26,234	115,109	61,715	382,783	128,035	421,454	30,906
Roll Forward Adjustment	(13,502)	(6,655)	(58,589)	(1,084)	62,689	(46,438)	159,237	(24,514)

	02443	02510	02512	02513	02514	02515	02518	02520
All State Agencies								
State Fiscal Year 1995 (Actual)								
State Version (shows all agencies)								
	<u>Records Center</u>	<u>Cooperative Purchasing</u>	<u>Materials Distribution</u>	<u>Mat'l's Mgmt Central Stores</u>	<u>Travel Management</u>	<u>Minnesota Bookstore</u>	<u>Central Mail</u>	<u>Printing</u>
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0
Commissioner	15,293	3,863	9,157	12,071	16,774	15,800	4,770	41,439
Employee Assistance Program	219	55	132	173	240	226	68	594
Personnel Services	12,197	3,081	7,303	9,627	13,378	12,601	3,804	33,050
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	8,693	824	3,844	82,842	61,687	12,418	2,880	62,806
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	114	29	71	776	350	314	27	585
Real Estate Mgt - Leasing (10 Fund)	0	0	634	0	634	634	634	2,538
Telecommunications (Allocable 10 Fd)	201	422	730	0	1,209	0	39	573
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	1,295	69	545	3,749	31,420	954	205	4,498
Central Mail - Allocable 10 Fd	57	48	44	186	79	4,402	0	31
Planning and Info Mgmt	0	0	0	65	610	0	0	4
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	1,197	113	529	11,405	8,493	1,710	397	8,648
FINANCE-BUDGET SUPPORT	213	128	341	342	299	213	42	42
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	4,340	411	1,919	41,359	30,798	6,200	1,437	31,356
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	424	40	188	4,039	3,007	606	140	3,062
FINANCE-OTHER CENTRAL PAYROLL	443	99	286	277	314	305	222	1,242
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	3,211	811	1,923	2,534	3,522	3,317	1,002	8,701
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	8	2	5	7	9	9	3	23
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	105	10	46	1,001	745	150	35	759
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	0	0	0	0
Allocation to general support agencies								
Actual FY 95 Allocation	48,010	10,005	27,697	170,453	173,568	59,859	15,705	199,951
Budgeted FY 95 Allocation	47,051		24,715	121,550	156,324	55,694	13,601	202,887
Roll Forward Adjustment	959	10,005	2,982	48,903	17,244	4,165	2,104	(2,936)

	99XXX	02111	02140	02141	02142	02113	02303	02444
All State Agencies								
State Fiscal Year 1995 (Actual)								
State Version (shows all agencies)								
	OTHER	Admin Mgmt Non-Alloc	Oil Overcharge	Development Disabilities	STAR	Public Broadcasting	Governor's Residence	Information Policy Analysis
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0	0	0	0	0	0
Commissioner	0	0	657	4,162	3,954	0	0	3,329
Employee Assistance Program	0	0	10	60	56	0	0	48
Personnel Services	0	0	524	3,320	3,154	0	0	2,656
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	243	3,146	2,711	93	492	446
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	0	0	5	67	60	0	1	34
Real Estate Mgt - Leasing (10 Fund)	0	0	0	634	634	0	634	0
Telecommunications (Allocable 10 Fd)	0	0	7	350	213	0	0	124
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	0	136	1,976	1,568	0	0	409
Central Mail - Allocable 10 Fd	7	0	0	802	230	0	1	124
Planning and Info Mgmt	0	0	10	25	22	0	0	39
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	0	0	33	433	373	13	68	62
FINANCE-BUDGET SUPPORT	42	0	128	1,194	341	213	299	42
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	0	0	121	1,571	1,354	46	245	223
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	0	0	12	153	132	4	24	22
FINANCE-OTHER CENTRAL PAYROLL	0	0	36	78	65	0	0	65
FINANCE-OTHER SINGLE AUDIT	0	0	0	5	3	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	0	0	138	874	830	0	0	699
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	2	2	0	0	2
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	0	0	3	38	33	1	6	5
STATE AUDITOR - SINGLE AUDIT	0	0	1	25	16	0	0	0
Allocation to general support agencies								
Actual FY 95 Allocation	49		2,064	18,915	15,751	370	1,770	8,329
Budgeted FY 95 Allocation	0		6,266	29,153	39,544	1,957	2,706	3,382
Roll Forward Adjustment	49	0	(4,202)	(10,238)	(23,793)	(1,587)	(936)	4,947

	02508	02509	02525	01000	04000	06000	07000	08000
All State Agencies State Fiscal Year 1995 (Actual) State Version (shows all agencies)	Electronic Data Interchange	Electronic Equipment Rental	State Building Code	Military Affairs	Agriculture	Attorney General	Public Safety	Ombudsman Corrections
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0	0	0	0	0	0
Commissioner	816	0	22,560	0	0	0	0	0
Employee Assistance Program	12	0	324	3,623	5,414	5,187	21,549	112
Personnel Services	651	0	17,992	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	320	52	4,688	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	57	0	212	2,264	3,227	2,718	12,313	55
Real Estate Mgt - Leasing (10 Fund)	634	634	0	1,269	9,518	8,883	27,283	0
Telecommunications (Allocable 10 Fd)	0	0	1,126	28,766	14,518	11,656	89,843	174
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	205	0	477	10,087	83,900	19,357	152,464	136
Central Mail - Allocable 10 Fd	0	0	799	0	8,163	5,162	99,943	31
Planning and Info Mgmt	2,019	0	40	38	615	1,695	115,845	297
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	44	7	645	7,720	17,838	6,426	200,800	197
FINANCE-BUDGET SUPPORT	42	42	171	3,156	14,031	4,009	23,542	86
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	159	26	2,341	27,994	64,684	23,301	728,145	715
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	15	3	228	2,733	6,316	2,275	71,099	70
FINANCE-OTHER CENTRAL PAYROLL	59	0	370	5,802	7,392	5,818	30,331	142
FINANCE-OTHER SINGLE AUDIT	0	0	0	55	8	3	92	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	171	0	4,737	53,012	79,218	75,892	315,289	1,627
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	12	139	208	200	827	4
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	14,908	20,935	16,465	52,258	1,569
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	4,350	4,350	0	4,350	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	17,934	0	0	11,546	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	4	1	57	677	1,565	564	18,059	17
STATE AUDITOR - SINGLE AUDIT	0	0	0	278	42	17	466	0
Allocation to general support agencies								
Actual FY 95 Allocation	5,208	765	56,779	184,805	341,942	189,628	1,976,044	5,232
Budgeted FY 95 Allocation		14,144	38,502	190,597	351,160		2,102,850	5,011
Roll Forward Adjustment	5,208	(13,379)	18,277	(5,792)	(9,218)	189,628	(126,806)	221

	09100	09200	09300	09400	11000	11008	11010	11015
All State Agencies State Fiscal Year 1995 (Actual) State Version (shows all agencies)	Gaming Administration Unit	Gambling Control Board	Pari-Mutual Racing	State Lottery Board	Exam Boards	Barbers	Electricity	Board of Medical Examiners
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	0	466	63	2,555	0	23	267	363
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	0	212	76	916	0	13	556	211
Real Estate Mgt - Leasing (10 Fund)	0	0	0	5,711	0	634	0	0
Telecommunications (Allocable 10 Fd)	0	1,764	377	0	0	28	1,210	878
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	1,227	1,499	0	0	205	1,022	3,680
Central Mail - Allocable 10 Fd	0	343	0	0	0	137	213	2,589
Planning and Info Mgmt	0	23	322	0	0	8	2,290	18
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	0	932	841	492	0	245	1,637	2,164
FINANCE-BUDGET SUPPORT	0	213	768	42	0	86	213	213
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	0	3,379	3,049	1,783	0	889	5,935	7,847
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	0	330	298	174	0	87	579	766
FINANCE-OTHER CENTRAL PAYROLL	0	556	63	3,095	0	26	285	435
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	0	6,816	917	37,369	0	349	3,903	5,308
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	18	2	98	0	1	10	14
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	249	5,666	4,882	24,024	0	1,743	4,945	5,929
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	0	82	74	43	0	22	144	190
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	0	0	0	0
Allocation to general support agencies								
Actual FY 95 Allocation	249	22,027	13,231	76,302	0	4,496	23,209	30,605
Budgeted FY 95 Allocation	760	25,613	20,428	65,755	0	2,123	24,318	29,343
Roll Forward Adjustment	(511)	(3,586)	(7,197)	10,547	0	2,373	(1,109)	1,262

	11016	11018	11020	11021	11050	11104	11118	11119
All State Agencies								
State Fiscal Year 1995 (Actual)								
State Version (shows all agencies)								
	<u>Board Of Nursing</u>	<u>Pharmacy Board</u>	<u>Architects &amp; Engineering</u>	<u>Board Of Dentistry</u>	<u>Board Of Boxing</u>	<u>Board Of Chiropractors</u>	<u>Board Of Psychology</u>	<u>Board Of Optometry</u>
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	348	117	75	87	18	58	67	19
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	165	63	63	62	7	40	31	6
Real Estate Mgt - Leasing (10 Fund)	0	0	634	0	0	0	0	0
Telecommunications (Allocable 10 Fd)	565	285	103	396	30	545	106	54
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	750	477	954	2,181	205	545	136	136
Central Mail - Allocable 10 Fd	4,484	652	146	1,496	14	305	477	85
Planning and Info Mgmt	2,069	520	447	133	0	0	0	158
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	2,071	644	940	757	99	652	424	211
FINANCE-BUDGET SUPPORT	256	128	128	128	86	171	128	128
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	7,512	2,337	3,408	2,746	359	2,363	1,539	765
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	734	228	333	268	35	231	150	75
FINANCE-OTHER CENTRAL PAYROLL	420	109	110	94	28	92	85	16
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	5,083	1,718	1,106	1,281	262	851	979	286
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	13	4	3	3	1	2	3	1
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	2,964	2,117	1,931	3,400	2,018	2,814	1,557	3,201
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	182	57	82	66	9	57	37	19
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	0	0	0	0
Allocation to general support agencies								
Actual FY 95 Allocation	27,616	9,456	10,463	13,098	3,171	8,726	5,719	5,160
Budgeted FY 95 Allocation	24,715	11,383	9,552	12,646	1,542	8,888	6,344	3,688
Roll Forward Adjustment	2,901	(1,927)	911	452	1,629	(162)	(625)	1,472



	11133	11170	11200	11210	11220	11230	11310	11320
All State Agencies								
State Fiscal Year 1995 (Actual)								
State Version (shows all agencies)	<u>Nursing</u>	<u>Dietetics</u>	<u>Social Work</u>	<u>Social Work</u>	<u>&amp; Family</u>	<u>Unlicensed</u>	<u>Abstractors</u>	<u>Accountancy</u>
	<u>Home</u>	<u>and</u>	<u>&amp; Mental</u>	<u>Licensing</u>	<u>Therapy</u>	<u>Mental Health</u>	<u>Board</u>	<u>Board</u>
	<u>Administration</u>	<u>Nutrition</u>	<u>Health</u>	<u>Board</u>	<u>Board</u>	<u>Providers</u>		
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	22	0	0	104	18	0	0	66
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	17	2	0	46	9	0	0	51
Real Estate Mgt - Leasing (10 Fund)	0	0	0	0	0	0	0	1,269
Telecommunications (Allocable 10 Fd)	83	23	0	238	48	0	0	153
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	69	136	0	205	69	0	0	818
Central Mail - Allocable 10 Fd	147	1	0	690	102	0	0	1,472
Planning and Info Mgmt	0	0	0	892	0	0	0	687
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	341	50	0	661	202	0	0	652
FINANCE-BUDGET SUPPORT	128	42	0	128	128	0	0	86
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	1,237	184	0	2,397	733	0	0	2,366
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	121	18	0	234	72	0	0	231
FINANCE-OTHER CENTRAL PAYROLL	28	2	0	127	26	0	0	58
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	334	7	0	1,517	262	0	0	961
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	1	0	0	4	1	0	0	3
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	1,856	0	3,437	0	0	0	0	4,994
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	30	4	0	58	18	0	0	57
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	0	0	0	0
Allocation to general support agencies								
Actual FY 95 Allocation	4,414	469	3,437	7,301	1,688	0	0	13,924
Budgeted FY 95 Allocation	4,538		4,743	8,392	2,707	0	430	9,890
Roll Forward Adjustment	(124)	469	(1,306)	(1,091)	(1,019)	0	(430)	4,034

	11330	11340	11375	11380	12000	13000	14000	17000
All State Agencies State Fiscal Year 1995 (Actual) State Version (shows all agencies)								
	<u>Podiatry Board</u>	<u>Veterinary Medicine Board</u>	<u>Private Detective Board</u>	<u>Peace Officers (POST)</u>	<u>Department of Health</u>	<u>Department of Commerce</u>	<u>Animal Health Board</u>	<u>Human Rights Board</u>
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	0	15	0	0	13,130	3,165	417	774
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	3	12	7	60	8,223	5,547	274	361
Real Estate Mgt - Leasing (10 Fund)	0	0	0	634	10,152	2,538	0	0
Telecommunications (Allocable 10 Fd)	23	37	56	274	35,861	5,950	840	2,505
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	136	136	205	205	123,906	5,930	3,340	1,499
Central Mail - Allocable 10 Fd	17	131	0	260	19,038	8,542	803	1,048
Planning and Info Mgmt	0	0	0	25	5,061	13,734	63	36
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	114	174	102	597	41,709	10,303	2,948	657
FINANCE-BUDGET SUPPORT	128	128	86	512	39,748	1,535	512	469
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	413	631	370	2,164	151,246	37,362	10,693	2,382
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	40	62	36	211	14,769	3,648	1,044	232
FINANCE-OTHER CENTRAL PAYROLL	0	25	27	114	16,607	3,830	679	930
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	412	0	2	1
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	0	218	0	0	192,106	46,300	6,100	11,317
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	1	0	0	505	121	16	30
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	1,059	1,931	0	7,784	16,216	10,237	4,459	11,010
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	10,875	4,350	0	4,350
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	17,083	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	10	15	9	52	3,661	904	259	58
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	2,087	0	8	6
Allocation to general support agencies								
Actual FY 95 Allocation	1,943	3,516	898	12,892	722,395	163,996	32,457	37,665
Budgeted FY 95 Allocation	3,263	3,535		7,657	723,703	188,810	28,380	42,577
Roll Forward Adjustment	(1,320)	(19)	898	5,235	(1,308)	(24,814)	4,077	(4,912)

	18000	19000	21000	22000	25000	26000	27000	28000
All State Agencies State Fiscal Year 1995 (Actual) State Version (shows all agencies)	Office of Environmental Assistance	Board of Indian Affairs	Dept. of Economic Security	Dept. of Trade & Econ Dev	Center For Arts Education	State University System	Community College Board	Senate
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANAGEMEN	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	761	75	23,911	2,737	743	56,971	33,352	0
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	453	52	11,531	2,032	483	33,690	20,039	1,727
Real Estate Mgt - Leasing (10 Fund)	1,269	634	634	41,877	0	18,400	6,979	0
Telecommunications (Allocable 10 Fd)	1,998	402	84,177	18,077	1,674	148,180	74,001	13,325
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	9,269	1,635	104,618	49,209	15,539	257,490	143,740	0
Central Mail - Allocable 10 Fd	3,326	26	719	18,452	1,494	4,285	4,282	0
Planning and Info Mgmt	626	3	56,373	3,104	59	8,900	915	558
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	1,994	418	94,839	9,755	3,620	50,879	52,368	485
FINANCE-BUDGET SUPPORT	2,815	1,152	5,843	10,577	1,023	3,497	4,436	213
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	7,227	1,515	343,905	35,373	13,126	184,499	189,899	1,755
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	706	148	33,580	3,454	1,282	18,015	18,543	172
FINANCE-OTHER CENTRAL PAYROLL	1,011	80	31,701	3,674	831	59,126	34,206	0
FINANCE-OTHER SINGLE AUDIT	0	0	1,031	247	1	30	30	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	11,138	1,106	349,846	40,054	10,864	833,518	487,966	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	29	3	918	105	28	2,187	1,280	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	7,162	90,156	21,521	10,947	94,142	151,880	0
LEGIS AUDITS-PROGRAM AUDITS	0	0	4,350	4,350	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	63,079	18,881	0	106,093	155,165	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	175	37	8,489	856	318	4,465	4,596	42
STATE AUDITOR - SINGLE AUDIT	2	2	5,222	1,252	4	152	153	0
Allocation to general support agencies								
Actual FY 95 Allocation	42,799	14,450	1,314,922	285,587	62,036	1,884,519	1,383,830	18,277
Budgeted FY 95 Allocation	42,450	12,145	1,405,254	303,495	64,682	2,088,171	1,434,268	145,182
Roll Forward Adjustment	349	2,305	(90,332)	(17,908)	(2,646)	(203,652)	(50,438)	(126,905)

	29000	30000	31000	32000	33000	34000	36000	37000
All State Agencies								
State Fiscal Year 1995 (Actual)								
State Version (shows all agencies)	Dept. of Natural Resources	State Planning Office	House Of Representativ	Pollution Control Agency	Trial Courts	Housing Finance Agency	Education Vocational Technical	Education Central Office
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	32,009	948	0	9,948	9,051	1,825	1,299	5,059
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	18,541	701	2,269	7,008	6,759	1,196	967	4,048
Real Estate Mgt - Leasing (10 Fund)	20,938	634	0	8,883	0	3,807	0	3,807
Telecommunications (Allocable 10 Fd)	99,156	2,993	12,615	32,658	14,548	5,675	15,988	23,257
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	215,643	5,997	0	49,345	16,425	10,155	13,631	79,605
Central Mail - Allocable 10 Fd	26,190	1,770	0	6,422	104	3,858	2,723	19,158
Planning and Info Mgmt	6,024	118	1,520	202	35	28,147	600	2,173
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	102,475	1,991	459	18,105	9,643	5,729	5,090	32,433
FINANCE-BUDGET SUPPORT	83,847	2,217	384	25,589	2,773	2,474	17,102	25,547
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	371,596	7,217	1,666	65,652	34,966	20,777	18,460	117,611
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	36,284	705	163	6,411	3,414	2,029	1,803	11,484
FINANCE-OTHER CENTRAL PAYROLL	88,092	1,116	0	16,085	7,450	2,435	1,591	6,095
FINANCE-OTHER SINGLE AUDIT	82	0	0	67	0	310	86	1,218
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	468,305	13,881	0	145,543	132,428	26,698	19,004	74,015
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	1,229	36	0	382	347	70	50	195
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	80,243	6,700	0	15,792	0	21,870	19,927	73,069
LEGIS AUDITS-PROGRAM AUDITS	4,350	0	349,688	8,700	0	0	0	4,350
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	8,186	43,345
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	9,799	175	40	1,589	846	503	447	3,155
STATE AUDITOR - SINGLE AUDIT	414	3	0	335	0	1,570	434	6,169
Allocation to general support agencies								
Actual FY 95 Allocation	1,665,217	47,202	368,804	418,716	238,789	139,128	127,388	535,793
Budgeted FY 95 Allocation	1,903,054	43,140	128,558	619,312	233,619	135,719	181,706	555,624
Roll Forward Adjustment	(237,837)	4,062	240,246	(200,596)	5,170	3,409	(54,318)	(19,831)

	37001	38000	39000	40000	41000	42000	43000	48000
All State Agencies								
State Fiscal Year 1995 (Actual)								
State Version (shows all agencies)	Education Faribault Schools	Investment Board	Governors Office	State Historical Society	Workers Comp Ct Of Appeals	Dept. of Labor & Industry	Iron Range Resources & Rehab	Labor Interpretive Center
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	2,400	292	605	0	241	4,802	1,623	7
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	982	3,569	380	0	135	16,855	934	10
Real Estate Mgt - Leasing (10 Fund)	0	634	1,904	0	1,269	6,979	6,979	0
Telecommunications (Allocable 10 Fd)	1,897	908	3,029	0	248	16,155	6,911	46
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	3,340	886	1,704	69	409	47,641	19,560	818
Central Mail - Allocable 10 Fd	0	133	1,810	0	125	9,130	0	0
Planning and Info Mgmt	16	1	0	0	40	1,334	29	22
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	2,077	510	1,568	249	150	16,060	5,711	76
FINANCE-BUDGET SUPPORT	3,369	810	640	682	86	6,653	3,284	86
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	7,531	1,847	5,685	902	545	58,238	20,710	274
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	736	181	555	88	53	5,687	2,022	27
FINANCE-OTHER CENTRAL PAYROLL	3,089	361	728	0	300	6,880	1,912	10
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	0	14	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	35,113	4,270	8,849	0	3,527	70,256	23,754	101
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	92	11	23	0	9	185	62	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	5,990	116,872	14,372	11,047	2,864	43,390	15,680	0
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	4,350	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	568	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	182	45	138	22	13	1,472	501	7
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	0	71	0	0
Allocation to general support agencies								
Actual FY 95 Allocation	66,814	131,330	41,990	13,059	10,014	316,720	109,672	1,484
Budgeted FY 95 Allocation	78,801	115,418	47,009	14,547	11,145	318,087	131,518	
Roll Forward Adjustment	(11,987)	15,912	(5,019)	(1,488)	(1,131)	(1,367)	(21,846)	1,484

	50000	51000	52000	53000	55000	55000A	58000	60000
All State Agencies								
State Fiscal Year 1995 (Actual)								
State Version (shows all agencies)								
	<u>Arts</u>	<u>Legislative</u>	<u>Public</u>	<u>Secretary</u>	<u>Human</u>	<u>Human</u>	<u>Court Of</u>	<u>Higher</u>
	<u>Board</u>	<u>Commissions</u>	<u>Defense</u>	<u>Of State</u>	<u>Services</u>	<u>Services</u>	<u>Appeals</u>	<u>Ed Coord</u>
			<u>Board</u>		<u>Central Office</u>	<u>Institutions</u>		<u>Board</u>
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	196	0	4,166	733	17,127	55,147	1,019	771
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	100	776	2,036	450	16,227	25,936	614	1,757
Real Estate Mgt - Leasing (10 Fund)	634	0	0	2,538	31,725	16,497	1,904	634
Telecommunications (Allocable 10 Fd)	545	2,279	11,010	12,518	176,606	42,091	1,756	2,396
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	21,060	0	136	6,407	247,540	0	682	13,904
Central Mail - Allocable 10 Fd	0	0	0	4,846	107,460	0	1,002	3,378
Planning and Info Mgmt	7	184	14	5,293	947,002	523	0	551
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	982	1,464	4,223	1,989	50,040	37,081	314	4,393
FINANCE-BUDGET SUPPORT	1,493	1,578	1,023	853	32,840	26,016	128	2,516
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	3,561	5,307	15,316	7,212	181,457	134,467	1,140	15,931
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	348	518	1,496	705	17,718	13,130	111	1,555
FINANCE-OTHER CENTRAL PAYROLL	265	0	2,883	991	19,923	96,245	1,000	2,911
FINANCE-OTHER SINGLE AUDIT	3	0	1	0	8,469	0	0	11
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	2,855	0	60,955	10,728	250,586	806,842	14,914	11,275
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	7	0	159	28	658	2,117	39	29
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	6,538	15,892	15,481	18,245	129,649	24,087	0	10,387
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	4,350	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	129,185	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	86	128	371	745	11,128	3,255	28	705
STATE AUDITOR - SINGLE AUDIT	16	0	4	0	42,895	0	0	54
Allocation to general support agencies								
Actual FY 95 Allocation	38,696	28,126	119,274	74,281	2,422,585	1,283,434	24,651	73,158
Budgeted FY 95 Allocation	34,066	21,829	57,030	73,331	2,148,208	1,439,700	22,652	118,192
Roll Forward Adjustment	4,630	6,297	62,244	950	274,377	(156,266)	1,999	(45,034)

	61000	62000	63000	65000	66000	67000	68000	69000
All State Agencies								
State Fiscal Year 1995 (Actual)								
State Version (shows all agencies)								
	<u>State Auditor</u>	<u>State Retirement System</u>	<u>Public Employee Retirement</u>	<u>Judicial Branch</u>	<u>Mn Municipal Board</u>	<u>Department Of Revenue</u>	<u>Tax Court</u>	<u>Teachers Retirement Assn</u>
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	1,452	459	834	2,088	51	14,862	73	615
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	675	406	572	1,630	33	8,759	56	414
Real Estate Mgt - Leasing (10 Fund)	3,807	0	634	6,345	0	11,421	634	0
Telecommunications (Allocable 10 Fd)	1,847	1,368	2,743	36,191	153	65,755	154	2,014
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	205	7,088	12,745	69	29,102	1,022	954
Central Mail - Allocable 10 Fd	0	4,470	14,150	4,162	79	55,663	161	10,894
Planning and Info Mgmt	140	5,843	0	12,660	1,007	99,666	66	2,786
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	1,791	1,381	1,736	4,502	238	20,842	166	835
FINANCE-BUDGET SUPPORT	554	469	640	3,241	171	12,069	86	86
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	6,492	5,009	6,298	16,325	864	75,576	601	3,025
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	634	490	615	1,594	85	7,380	59	296
FINANCE-OTHER CENTRAL PAYROLL	1,810	648	1,136	2,911	58	19,616	78	831
FINANCE-OTHER SINGLE AUDIT	0	0	0	1	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	21,251	6,726	12,209	30,543	750	217,440	1,077	9,001
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	56	18	32	80	2	571	3	24
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	13,961	58,635	43,491	32,368	1,955	129,700	1,868	35,507
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	13,355	0	4,350	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	157	2,266	6,046	395	21	59,670	15	3,460
STATE AUDITOR - SINGLE AUDIT	0	0	0	4	0	1	0	0
Allocation to general support agencies								
Actual FY 95 Allocation	54,627	88,393	98,224	181,140	5,536	832,443	6,119	70,742
Budgeted FY 95 Allocation	50,108	81,963	80,054	163,941	5,252	857,892	5,083	65,196
Roll Forward Adjustment	4,519	6,430	18,170	17,199	284	(25,449)	1,036	5,546

	75000	75000A	77000	78000	79000	80000	81000	82000
All State Agencies State Fiscal Year 1995 (Actual) State Version (shows all agencies)	<u>Veterans Affairs</u>	<u>Veterans Home Board</u>	<u>Zoo</u>	<u>Department Of Corrections</u>	<u>Department Of Transportation</u>	<u>Public Service</u>	<u>University of Minnesota</u>	<u>Public Utilities Commission</u>
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	373	7,381	2,365	36,863	60,473	1,535	0	568
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	362	3,534	1,372	23,402	36,367	827	0	376
Real Estate Mgt - Leasing (10 Fund)	634	634	634	22,207	13,325	634	0	634
Telecommunications (Allocable 10 Fd)	1,266	9,953	4,606	47,179	155,972	3,834	0	1,107
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	1,363	23,104	4,431	216,394	519,411	7,020	0	3,408
Central Mail - Allocable 10 Fd	660	0	0	3,722	13,528	293	0	581
Planning and Info Mgmt	43	6,366	19	5,648	46,462	706	0	695
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	2,577	11,831	8,959	55,853	81,675	3,089	57	1,099
FINANCE-BUDGET SUPPORT	640	6,312	7,890	50,198	18,851	2,687	427	512
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	9,344	42,904	32,489	202,536	296,169	11,200	205	3,988
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	912	4,189	3,173	19,776	28,919	1,093	20	390
FINANCE-OTHER CENTRAL PAYROLL	464	11,909	3,637	49,261	86,977	2,157	0	743
FINANCE-OTHER SINGLE AUDIT	25	0	0	16	1,334	2	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	5,462	107,980	34,606	539,333	884,768	22,461	0	8,311
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	14	283	91	1,415	2,321	59	0	22
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	3,699	31,659	6,538	72,460	111,690	8,656	63,953	6,725
LEGIS AUDITS-PROGRAM AUDITS	4,350	0	0	61,707	4,350	4,350	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	26,311	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	226	1,038	786	4,902	7,246	271	5	96
STATE AUDITOR - SINGLE AUDIT	129	0	1	81	6,760	10	0	0
Allocation to general support agencies								
Actual FY 95 Allocation	32,543	269,077	111,597	1,412,953	2,402,909	70,884	64,667	29,255
Budgeted FY 95 Allocation	77,156	178,779	136,251	1,331,404	2,660,804	106,576	87,899	29,339
Roll Forward Adjustment	(44,613)	90,298	(24,654)	81,549	(257,895)	(35,692)	(23,232)	(84)



	99000	99010	99025	99030	99036	99041	99042	99050
All State Agencies								
State Fiscal Year 1995 (Actual)								
State Version (shows all agencies)								
	Misc Other	Academy Of Science	Military Order of the Purple Heart	MN Safety Council	Council on Vo-Tech Education	Horticulture Department	Public Employee Rel Bd	Capitol Area Architecture
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	0	0	0	0	40	0	0	57
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	0	0	0	0	26	0	0	33
Real Estate Mgt - Leasing (10 Fund)	634	0	634	0	634	0	0	634
Telecommunications (Allocable 10 Fd)	0	0	0	0	225	0	0	101
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	0	0	0	477	0	0	2,386
Central Mail - Allocable 10 Fd	0	0	0	0	0	0	0	48
Planning and Info Mgmt	0	0	0	0	0	0	0	11
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	0	2	1	1	355	0	0	246
FINANCE-BUDGET SUPPORT	0	42	42	42	299	42	0	427
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	0	8	5	2	1,289	1	0	894
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	0	1	0	0	126	0	0	88
FINANCE-OTHER CENTRAL PAYROLL	0	0	0	0	80	0	0	81
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	1	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	0	0	0	0	595	0	0	844
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	2	0	0	2
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	2,067	0	0	16,925
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	0	0	0	0	31	0	0	22
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	3	0	0	0
Allocation to general support agencies								
Actual FY 95 Allocation	634	53	682	45	6,250	43	0	22,799
Budgeted FY 95 Allocation	821	121	114		5,921	191	94	11,548
Roll Forward Adjustment	(187)	(68)	568	45	329	(148)	(94)	11,251

	99100	99150	99190	99200	99245	99270	99300	99420
All State Agencies								
State Fiscal Year 1995 (Actual)								
State Version (shows all agencies)	<u>World</u>	<u>Regional</u>		<u>Humanities</u>	<u>Voyageurs</u>	<u>Amateur</u>	<u>Sentencing</u>	<u>Mn/Wis</u>
	<u>Trade</u>	<u>Transit</u>		<u>Commission</u>	<u>National</u>	<u>Sports</u>	<u>Guidelines</u>	<u>Boundry</u>
	<u>Center</u>	<u>Board</u>	<u>IISAC</u>		<u>Park</u>	<u>Commission</u>		<u>Waters Area</u>
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	74	0	0	0	7	111	84	0
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	77	0	55	0	6	130	40	0
Real Estate Mgt - Leasing (10 Fund)	0	0	634	0	634	0	0	0
Telecommunications (Allocable 10 Fd)	947	0	39	0	180	334	130	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	0	477	0	205	682	818	0
Central Mail - Allocable 10 Fd	406	0	82	0	0	0	136	0
Planning and Info Mgmt	0	0	14	0	0	0	7	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	744	10	89	3	132	330	164	17
FINANCE-BUDGET SUPPORT	512	171	128	86	42	256	256	42
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	2,697	37	322	9	481	1,197	595	64
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	263	4	31	1	47	117	58	6
FINANCE-OTHER CENTRAL PAYROLL	81	0	0	8	17	109	109	0
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	1,092	0	0	0	109	1,624	1,224	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	3	0	0	0	0	4	3	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	14,348	0	0	0	698	6,115	75	0
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	65	1	8	12	0	29	14	2
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	0	0	0	0
Allocation to general support agencies								
Actual FY 95 Allocation	21,309	223	1,879	119	2,558	11,038	3,713	131
Budgeted FY 95 Allocation	15,939	301	8,297	108	2,587	8,417	4,657	171
Roll Forward Adjustment	5,370	(78)	(6,418)	11	(29)	2,621	(944)	(40)

	99430	99440	99460	99500	99510	99550	99620	99640
All State Agencies State Fiscal Year 1995 (Actual) State Version (shows all agencies)	<u>Uniform Laws Commission</u>	<u>Mental Health &amp; Retardation</u>	<u>Hazardous Substances Board</u>	<u>Health Care Commission</u>	<u>Disability Council</u>	<u>Higher Education Board</u>	<u>Higher Ed Facilities Authority</u>	<u>Ethical Practices Board</u>
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	0	192	18	0	116	108	34	92
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	3	95	18	0	61	129	19	82
Real Estate Mgt - Leasing (10 Fund)	0	634	0	0	0	3,173	0	1,269
Telecommunications (Allocable 10 Fd)	0	544	38	0	436	744	0	181
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	341	136	0	477	1,568	0	272
Central Mail - Allocable 10 Fd	0	69	6	0	354	330	0	592
Planning and Info Mgmt	0	64	0	0	53	18	0	72
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	9	267	81	0	352	536	5	592
FINANCE-BUDGET SUPPORT	42	86	42	0	341	128	42	725
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	34	970	292	0	1,279	1,943	19	2,145
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	3	95	28	0	125	190	2	210
FINANCE-OTHER CENTRAL PAYROLL	0	243	23	0	142	136	44	113
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	0	2,819	262	0	1,697	1,587	494	1,357
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	7	1	0	4	4	1	4
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	2,154	1,917	0	1,968	4,484	0	5,455
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	1	23	7	0	31	47	0	52
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	0	0	0	0
Allocation to general support agencies								
Actual FY 95 Allocation	92	8,603	2,869	0	7,436	15,125	660	13,213
Budgeted FY 95 Allocation	166	8,733	2,787	0	15,085		752	12,126
Roll Forward Adjustment	(74)	(130)	82	0	(7,649)	15,125	(92)	1,087

	99690	99700	99710	99750	99760	99770	99780	99800
All State Agencies State Fiscal Year 1995 (Actual) State Version (shows all agencies)								
	<u>Administrative Hearings</u>	<u>Science Museum</u>	<u>Council On Black Minnesotans</u>	<u>Council On Spanish Minnesotans</u>	<u>Council On Asian Minnesotans</u>	<u>Ombudsman for Families</u>	<u>Soil &amp; Water Resources</u>	<u>Finance Debt Service</u>
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	992	0	44	49	23	37	605	0
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A 45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B 55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	644	0	28	38	22	23	334	0
Real Estate Mgt - Leasing (10 Fund)	1,904	0	634	634	0	634	2,538	0
Telecommunications (Allocable 10 Fd)	4,775	0	153	239	108	119	2,890	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	1,431	0	205	545	477	477	49,276	0
Central Mail - Allocable 10 Fd	21	0	217	76	136	7	1,131	0
Planning and Info Mgmt	105	0	0	28	10	0	90	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	1,823	2	274	268	303	188	2,040	1,013
FINANCE-BUDGET SUPPORT	427	86	682	640	512	341	810	5,331
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	6,611	8	992	972	1,097	682	7,397	3,673
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	645	1	97	95	107	67	723	358
FINANCE-OTHER CENTRAL PAYROLL	1,279	0	42	42	29	41	732	0
FINANCE-OTHER SINGLE AUDIT	0	0	0	0	0	0	4	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	14,506	0	636	709	341	542	8,851	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	38	0	2	2	1	1	23	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	3,587	0	4,745	7,747	4,770	0	10,798	0
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	160	0	24	24	27	17	179	89
STATE AUDITOR - SINGLE AUDIT	0	0	0	0	0	0	20	2
Allocation to general support agencies								
Actual FY 95 Allocation	38,948	97	8,775	12,108	7,963	3,176	88,441	10,466
Budgeted FY 95 Allocation	66,471	218	9,047	12,128	10,318		105,308	13,972
Roll Forward Adjustment	(27,523)	(121)	(272)	(20)	(2,355)	3,176	(16,867)	(3,506)

	99901	99902	99906	99908	99909	99910	99920	99998
All State Agencies State Fiscal Year 1995 (Actual) State Version (shows all agencies)	Veterans Of Foreign Wars	Disabled American Veterans	Finance Finance Non- Operating	Communicatio Impaired Board	Transportation Regulation Board	Minnesota Technology Inc.	Minnesota Business Finance	Computer Test/Training
<b>DEPARTMENT OF ADMINISTRATION</b>								
BUREAU OF ADMINISTRATIVE MANEGEME	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	0	0	0	39	89	0	46	70
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0
Fiscal A    45% (Gen'l Fund)	0	0	0	0	0	0	0	0
Fiscal B    55% (ISF)	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Plant Management - Allocable	0	0	315	573	66	807	39	0
Real Estate Mgt - Leasing (10 Fund)	634	634	0	0	0	0	0	0
Telecommunications (Allocable 10 Fd)	0	0	200	21,924	193	8,469	653	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	69	8,929	1,159	69	1,772	341	0
Central Mail - Allocable 10 Fd	0	0	22	106	361	0	0	0
Planning and Info Mgmt	0	0	0	1,001	27	0	0	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGETS	0	0	0	0	0	0	0	0
FINANCE- AGENCY CONTROLLERS	1	1	6,770	382	103	3,752	320	0
FINANCE-BUDGET SUPPORT	42	42	2,133	128	128	1,663	42	86
FINANCE-ACCOUNTING	0	0	0	0	0	0	0	0
FINANCE-ACCOUNTING	2	4	24,550	1,384	371	13,605	1,160	0
FINANCE-OTHER	0	0	0	0	0	0	0	0
FINANCE-OTHER FINANCIAL RPTG	0	0	2,397	135	36	1,328	113	0
FINANCE-OTHER CENTRAL PAYROLL	0	0	0	41	130	0	43	0
FINANCE-OTHER SINGLE AUDIT	0	0	13	0	0	15	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
EMPLOYEE REL-PRSNL ADMN	0	0	0	582	1,311	0	670	1,023
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	2	3	0	2	3
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	5,131	0	0	5,356	2,591	6,127	0	0
LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
TREASURER-TREASURY	0	0	594	33	9	329	28	0
STATE AUDITOR - SINGLE AUDIT	0	0	64	0	0	79	0	0
Allocation to general support agencies								
Actual FY 95 Allocation	5,810	750	45,987	32,845	5,487	37,946	3,457	1,182
Budgeted FY 95 Allocation	110	106	56,933	38,340	5,923	57,079		121,571
Roll Forward Adjustment	5,700	644	(10,946)	(5,495)	(436)	(19,133)	3,457	(120,389)

99999

All State Agencies  
 State Fiscal Year 1995 (Actual)  
 State Version (shows all agencies)

	<u>Other</u>	<u>Totals</u>
<b>DEPARTMENT OF ADMINISTRATION</b>		
BUREAU OF ADMINISTRATIVE MANEGEME	0	0
Commissioner	0	590,926
Employee Assistance Program	104	467,275
Personnel Services	0	471,293
Fiscal Services	0	0
Fiscal A 45% (Gen'l Fund)	0	0
Fiscal B 55% (ISF)	0	417,183
BUREAU OF FACILITIES MANAGEMENT	0	0
Plant Management - Allocable	0	314,034
Real Estate Mgt - Leasing (10 Fund)	5,711	350,224
Telecommunications (Allocable 10 Fd)	0	1,412,369
BUREAU OF OPERATIONS MANAGEMENT	0	0
Materials Management - Allocable 10 Fund	0	2,791,720
Central Mail - Allocable 10 Fd	0	501,457
Planning and Info Mgmt	0	1,396,853
DEPARTMENT OF FINANCE	0	0
FINANCE-BUDGETS	0	0
FINANCE- AGENCY CONTROLLERS	138	1,096,151
FINANCE-BUDGET SUPPORT	427	494,469
FINANCE-ACCOUNTING	0	0
FINANCE-ACCOUNTING	502	3,974,891
FINANCE-OTHER	0	0
FINANCE-OTHER FINANCIAL RPTG	49	388,132
FINANCE-OTHER CENTRAL PAYROLL	29	666,760
FINANCE-OTHER SINGLE AUDIT	0	13,595
DEPARTMENT OF EMPLOYEE RELATIONS	0	0
EMPLOYEE REL-PRSNL ADMN	1,527	6,798,811
DEPARTMENT OF MEDIATION SERVICES	0	0
MEDIATIONS SVCS-STATE AGENCIES	4	17,834
OFFICE OF THE LEGISLATIVE AUDITOR	0	0
LEGIS AUDITS-FINANCIAL AUDITS	41,734	2,032,118
LEGIS AUDITS-PROGRAM AUDITS	265,642	775,217
LEGIS AUDITS-SINGLE AUDITS	14,433	611,809
TREASURER'S OFFICE	0	0
TREASURER-TREASURY	174	175,112
STATE AUDITOR - SINGLE AUDIT	(87)	68,781
Allocation to general support agencies	1,777,015	1,777,015
Actual FY 95 Allocation	2,107,402	27,604,029
Budgeted FY 95 Allocation	15,095,278	41,415,459
Roll Forward Adjustment	(12,987,876)	(13,811,430)



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

Location of General Support Costs				Equip. Cost	Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs
Multiple Rate Method												
State Fiscal Year 1995 (Actual)												
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 Employee Assistance	2 5 Admin Mgmt Personnel Office	2 6 Admin Mgmt Fiscal Services	2 6A Admin Mgmt Fiscal "A"	2 6B Admin Mgmt Fiscal "B"	3 2 'Bureau of Property Mgmt
First Stepdown												
1 2		Equipment Use Charge	494,331	(494,331)								
	02000	DEPARTMENT OF ADMINISTRATION										
2 2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT		21,676	(21,676)							
2 3	02110	Commissioner	675,802		6,193	(681,995)						
2 4	02111	Employee Assistance Program	443,298		4,062		(447,360)					
2 5	02120	Personnel Services	538,983		4,939			(543,922)				
2 6	02130	Fiscal Services	707,324		6,482				(713,806)			
2 6A	02130A	Fiscal A 45% (Gen'l Fund)							321,213	(321,213)		
2 6B	02130B	Fiscal B 55% (ISF) -							392,593		(392,593)	
2 7	02111	Admin Mgmt - Non allocable										
3 2	02300	BUREAU OF PROPERTY MANAGEMENT		4,937		17,463	251	13,928		6,495		(43,074)
3 3	02307	Plant Mgmt - Allocable	302,861									28,193
3 4	02320	Real Estate Mgt - Leasing (10 Fund)	353,609									14,881
4 2	02430	Telecommunications (Allocable 10 Fd)	1,161,429	9,459		17,659	254	14,084		189,593		
5 2	02500	BUREAU OF OPERATIONS MANAGEMENT		37,142		63,439	912	50,595		51,581		
5 3	02511	Materials Management - Allocable 10 Fund	2,701,680									
5 4	02519	Central Mail - Allocable 10 Fd	499,760									
6 3	02411	Planning and Info Mgmt (old IPO)	1,445,004									
7 2	10000	DEPARTMENT OF FINANCE	1,334,996	121,907			2,256					
8 2	10000C	FINANCE-BUDGETS										
8 3	10000E	FINANCE- AGENCY CONTROLLERS	1,056,447									
8 4	10000F	FINANCE-BUDGET SUPPORT	466,178									
8 5	10000G	FINANCE-BUDGET GENL GOVT										
9 2	10000H	FINANCE-ACCOUNTING										
9 3	10000I	FINANCE-ACCOUNTING	3,830,906									
9 4	10000J	FINANCE-ACCOUNTING - SSP Development										
9 5	10000K	FINANCE-ACCOUNTING - MAPS Operations										
9 6	10000L	FINANCE-ACCOUNTING GENL GOVT										
10 2	10000M	FINANCE-OTHER										
10 3	10000N	FINANCE-OTHER FINANCIAL RPTG	374,066									
10 4	10000O	FINANCE-OTHER CENTRAL PAYROLL	628,767									
10 5	10000P	FINANCE-OTHER SINGLE AUDIT	12,645									
10 6	10000Q	FINANCE-OTHER GENL GOVT										
11 2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	462,130	199,461			2,353					
11 3	24000A	EMPLOYEE REL-PRSNL ADMN	6,056,408									
11 4	24000B	SSP H/R PAYROLL (DOER)										
11 5	24000C	EMPLOYEE REL-ALL OTHER										
12 2	45000	DEPARTMENT OF MEDIATION SERVICES		15,604			257					
12 3	45000	MEDIATIONS SVCS-STATE AGENCIES	17,765									
12 4	45001	MEDIATION SVCS-OTHER										
13 2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	1,090,038	54,745			794					
13 3	49001	LEGIS AUDITS-FINANCIAL AUDITS	1,718,507									
13 4	49002	LEGIS AUDITS-PROGRAM AUDITS	557,109									
13 5	49003	LEGIS AUDITS-SINGLE AUDITS	437,713									
13 6	49004	LEGIS AUDITS-GENERAL GOV'T										
14 2	64000	TREASURER'S OFFICE		29,400			147					
14 3	64000A	TREASURER-TREASURY	174,675									
14 4	64000B	TREASURER-OTHER										
15 2	61000	STATE AUDITOR - SINGLE AUDIT	61,599									



	1.2	2.2	2.3	2.4	2.5	2.6	2.6A	2.6B	3.2
Allocable Costs & Applicable Credits	Equipment	Bureau of Admin.	Admin Mgmt Commissioner	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Admin Mgmt Fiscal "A"	Admin Mgmt Fiscal "B"	'Bureau of Property Mgmt
	<u>Charge</u>	<u>Mgmt</u>	<u>Office</u>	<u>Assistance</u>	<u>Office</u>	<u>Services</u>	<u>"A"</u>	<u>"B"</u>	<u>Mgmt</u>

Second Stepdown					
02000	DEPARTMENT OF ADMINISTRATION				
16.2 02001	BUREAU OF ADMINISTRATIVE MANAGEMENT	28,778	414	22,951	73,544
16.3 02110	Commissioner				
16.4 02111	Employee Assistance Program				
16.5 02120	Personnel Services				
16.6 02130	Fiscal Services				
16.6A 02130A	Fiscal A 45% (Gen'l Fund)				
16.6B 02130B	Fiscal B 55% (ISF)				
16.7 02111	Admin Mgmt - Non allocable				
17.2 02300	BUREAU OF PROPERTY MANAGEMENT				
17.3 02307	Plant Mgmt - Allocable				
17.4 02320	Real Estate Mgt - Leasing (10 Fund)				
18.2 02430	Telecommunications (Allocable 10 Fd)				
19.2 02500	BUREAU OF OPERATIONS MANAGEMENT				
19.3 02511	Materials Management - Allocable 10 Fund				
19.4 02519	Central Mail - Allocable 10 Fd				
20.3 02411	Planning and Info Mgmt (old IPO)				
21.2 10000	DEPARTMENT OF FINANCE				
22.2 10000C	FINANCE-BUDGETS				
22.3 10000E	FINANCE- AGENCY CONTROLLERS				
22.4 10000F	FINANCE-BUDGET SUPPORT				
22.5 10000G	FINANCE-BUDGET GENL GOVT				
23.2 10000H	FINANCE-ACCOUNTING				
23.3 10000I	FINANCE-ACCOUNTING				
23.4 10000J	FINANCE-ACCOUNTING - SSP				
23.5 10000K	FINANCE-ACCOUNTING GENL GOVT				
24.2 10000L	FINANCE-OTHER				
24.3 10000M	FINANCE-OTHER FINANCIAL RPTG				
24.4 10000N	FINANCE-OTHER CENTRAL PAYROLL				
24.5 10000O	FINANCE-OTHER SINGLE AUDIT				
24.6 10000P	FINANCE-OTHER GENL GOVT				
25.2 24000	DEPARTMENT OF EMPLOYEE RELATIONS				
25.3 24000A	EMPLOYEE REL-PRSNL ADMN				
25.4 24000B	SSP H/R PAYROLL (DOER)				
25.5 24000C	EMPLOYEE REL-ALL OTHER				
26.2 45000	DEPARTMENT OF MEDIATION SERVICES				
26.3 45000	MEDIATIONS SVCS-STATE AGENCIES				
26.4 45001	MEDIATION SVCS-OTHER				
27.2 49000	OFFICE OF THE LEGISLATIVE AUDITOR				
27.3 49001	LEGIS AUDITS-FINANCIAL AUDITS				
27.4 49002	LEGIS AUDITS-PROGRAM AUDITS				
27.5 49003	LEGIS AUDITS-SINGLE AUDITS				
27.6 49004	LEGIS AUDITS-GENERAL GOVT				
28.2 64000	TREASURER'S OFFICE				
28.3 64000A	TREASURER-TREASURY				
28.4 64000B	TREASURER-OTHER				
29.2 61000	STATE AUDITOR - SINGLE AUDIT				

Equip. Cost	Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs
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Sched. No.	Dept. Div.	Name	Allocable Costs & Applicable Credits	1 2 Equipment Use Charge	2 2 Bureau of Admin. Mgmt.	2 3 Admin Mgmt Commissioner Office	2 4 Admin Mgmt Employee Assistance	2 5 Admin Mgmt Personnel Office	2 6 Admin Mgmt Fiscal Services	2 6A Admin Mgmt Fiscal "A"	2 6B Admin Mgmt Fiscal "B"	3 2 'Bureau of Property Mgmt
99YYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)				3,907	56	3,116			2,418	
02211		Risk Management (41 Fund)				3,024	43	2,412			4,457	
02220		Management Analysis				21,019	302	16,763			3,491	
02305		Building Construction				22,230	320	17,729			3,547	
02307		Plant Management (Consolidated)				183,088	2,633	146,021			37,039	
02310		Building Fund Operations (69 Fund)									15,566	
02410		Computer Services/Telecomm (97 Fund)				173,892	2,501	138,687			92,519	
02430		911 Emergency (17 Fund)				2,344	34	1,870				
02443		Records Center/Micrographics				14,354	206	11,448			8,181	
02510		Cooperative Purchasing (94 Fund)				3,626	52	2,892			775	
02511		Mat'l's Mgmt - Central Stores (93 Fund)										
02512		Materials Distribution (94 Fund)				8,595	124	6,855			3,617	
02513		Central Stores (93 Fund)				11,330	163	9,036			77,959	
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)				15,744	226	12,557			58,051	
02515		Minnesota Bookstore (84 Fund)				14,830	213	11,828			11,686	
02518		Central Mail - Addressing/Inserting (98 Fund)				4,477	64	3,571			2,710	
02520		Printing - 92 Fund				38,896	559	31,021			59,104	
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02111		Admin Mgmt - Non allocable										
02140		Oil Overcharge (17 Fund)				617	9	492			229	
02141		Development Disabilities (30 Fund)				3,907	56	3,116			2,961	
02142		STAR (20, 30 Funds)				3,711	53	2,960			2,551	
02113		Public Broadcasting (10 Fund)									88	
02303		Gov's Residence Council (69 Fund)									463	
02444		Public Info Policy Analysis - PIPA (10 Fund)				3,125	45	2,493			420	
02508		Electronic Data Interchange (EDI)				766	11	611			301	
02509		Electronic Equipment Rental									49	
02525		State Building Code (10 Fund)				21,175	305	16,888			4,412	
01000		MILITARY AFFAIRS					3,408					
04000		AGRICULTURE					5,093					
06000		OFFICE OF THE ATTORNEY GENERAL					4,879					
07000		PUBLIC SAFETY					20,271					
08000		OMBUDSMAN CORRECTIONS					105					
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL					438					
09300		PARI-MUTUAL RACING					59					
09400		STATE LOTTERY					2,403					
11000		EXAM BOARDS										
11008		BARBERS					22					
11010		ELECTRICITY					251					
11015		MEDICAL EXAMINERS					341					
11016		NURSING					327					
11018		PHARMACY					110					
11020		ARCHITECTS & ENGINEERING					71					
11021		DENTISTRY					82					
11050		BOXING					17					
11104		CHIROPRACTORS					55					
11118		PSYCHOLOGY					63					
11119		OPTOMETRY					18					
11133		NURSING HOME ADM					21					
11170		DIETETICS AND NUTRITION										
11200		SOCIAL WRK & MNTH HLTH										
11210		SOCIAL WRK LIC BD					98					
11220		MARR & FAMILY THERAPY BD					17					
11230		UNLIC MNTH HLTH PROV BD										
11310		ABSTRACTORS										
11320		ACCOUNTANCY					62					
11330		PODIATRY										
11340		VETERINARY MEDICINE					14					
11375		PRIVATE DETECTIVE BOARD										
11380		PEACE OFFICERS										

Equip. Cost	Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs
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State Fiscal Year 1990 (Actual)			Allocable	1.2	2.2	2.3	2.4	2.5	2.6	2.6A	2.6B	3.2
Sched.	Dept.		Costs &	Equipment	Bureau of	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	'Bureau of
No.	Div.	Name	Applicable	Use	Admin.	Commissioner	Employee	Personnel	Fiscal	Fiscal	Fiscal	Property
			Credits	Charge	Mgmt.	Office	Assistance	Office	Services	"A"	"B"	Mgmt
	12000	HEALTH					12,351					
	13000	COMMERCE					2,977					
	14000	ANIMAL HEALTH BD					392					
	17000	HUMAN RIGHTS					728					
	18000	OFFICE OF ENVIRONMENTAL ASSISTANCE					716					
	19000	INDIAN AFFAIRS					71					
	21000	ECONOMIC SECURITY					22,493					
	22000	TRADE & ECON DEV					2,575					
	25000	CENTER FOR ARTS ED.					699					
	26000	STATE UNIV SYSTEM					53,591					
	27000	COMMUNITY COLLEGE BD					31,374					
	28000	SENATE										
	29000	NATURAL RESOURCES					30,110					
	30000	PLANNING					892					
	31000	HOUSE OF REPRESENTATIVES										
	32000	POLLUTION CONTROL					9,358					
	33000	TRIAL COURTS					8,514					
	34000	HOUSING FINANCE					1,717					
	36000	EDUCATION-VO-TECH					1,222					
	37000	EDUCATION-CENTRAL OFFICE					4,759					
	37001	EDUCATION-FARIBAUT SCHOOLS					2,258					
	38000	INVESTMENT BOARD					275					
	39000	GOVERNORS OFFICE					569					
	40000	HISTORICAL SOCIETY										
	41000	WRKRS COMP CT OF APPEALS					227					
	42000	LABOR & INDUSTRY					4,517					
	43000	IRON RANGE RESOURCES					1,527					
	48000	LABOR INTERPRETIVE CENTER					7					
	50000	ARTS BOARD					184					
	51000	LEGISLATIVE COMMISSIONS										
	52000	PUBLIC DEFENSE BOARD					3,919					
	53000	SECRETARY OF STATE					690					
	55000	HUMAN SERVICES-CENTRAL OFFICE					16,111					
	55000A	HUMAN SERVICES-INSTITUTIONS					51,876					
	58000	COURT OF APPEALS					959					
	60000	HIGHER ED COORD BD					725					
	61000	STATE AUDITOR					1,366					
	62000	STATE RETIREMENT					432					
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN					785					
	65000	JUDICIAL					1,964					
	66000	MN MUNICIPAL BOARD					48					
	67000	REVENUE					13,980					
	68000	TAX COURT					69					
	69000	TEACHERS RETIREMENT					579					
	75000	VETERANS AFFAIRS					351					
	75000A	VETERANS HOME BD					6,943					
	77000	ZOO					2,225					
	78000	CORRECTIONS					34,676					
	79000	TRANSPORTATION					56,886					
	80000	PUBLIC SERVICE					1,444					
	81000	U OF M										
	82000	PUBLIC UTIL COMM					534					
	99000	MISC OTHER BOARDS										
	99010	ACADEMY OF SCIENCE										
	99025	MILITARY ORDER PURPLE HEART										
	99030	MN Safety Council										
	99036	COUNCIL ON VO-TECH ED.					38					
	99041	HORTICULTURE										
	99042	PUBLIC EMPLOYEE REL BD										
	99050	CAPITOL AREA ARCH.					54					
	99100	WORLD TRADE CTR.					70					
	99150	REGIONAL TRANSIT BOARD										
	99190	IISAC (10 AND 20 FUND)										

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

Sched No.	Dept Div.	Name	Allocable Costs & Applicable Credits	Equip. Cost 1.2 Equipment Use Charge	Net Costs 2.2 Bureau of Admin. Mgmt.	Avg. FTE 2.3 Admin Mgmt Commissioner Office	Avg. FTE 2.4 Admin Mgmt Employee Assistance	Avg. FTE 2.5 Admin Mgmt Personnel Office	Net Costs 2.6 Admin Mgmt Fiscal Services	SWA Trans 2.6A Admin Mgmt Fiscal "A"	SWA Trans 2.6B Admin Mgmt Fiscal "B"	Net Costs 3.2 Bureau of Property Mgmt
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK					7					
99270		AMATEUR SPORTS					104					
99300		SENTENCING GUIDELINES					79					
99420		MN/WIS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDSMAN					181					
99460		HAZARDOUS SUBSTANCES BOARD					17					
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL					109					
99550		Higher Education Board					102					
99620		HIGHER ED FAC AUTH					32					
99640		ETHICAL PRACTICES BOARD					87					
99690		HEARING EXAMINER					933					
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS					41					
99750		COUNCIL ON SPANISH MINNESOTANS					46					
99760		COUNCIL ON ASIAN MINNESOTANS					22					
99770		OMBUDSMEN FOR FAMILIES					35					
99780		SOIL & WATER RES					569					
99800		FINANCE-DEBT SERVICE										
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS										
99906		FINANCE NON-OPERATING/ MN SAFETY COUNCIL										
99908		COMMUNICATION IMPAIRED BD					37					
99909		TRANSPORTATION REGULATION BOARD					84					
99910		MINNESOTA TECHNOLOGY INC.										
99920		MN Business Finance					43					
99998		COMPUTER TEST/TRAINING					66					
99999		OTHER OTHER					98					
Totals			27,604,029	0	0	1	(3)	2	0	0	1	0

Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans
3.3 Plant Mgmt Resource <u>Recovery</u>	3.4 Facilities Management <u>Leasing</u>	4.2 Intertech Telecom- <u>munications</u>	5.2 Bureau of Operations <u>Mgmt</u>	5.3 Operations Materials <u>Management</u>	5.4 Operations Central <u>Mail</u>	6.3 Planning and Information <u>Mgmt</u>	7.2 Department of <u>Finance</u>	8.2 Finance Budgets <u>                    </u>	8.3 Finance Agency <u>Controllers</u>

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Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans
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Sched. No.	Dept. Div.	Name	3.3 Plant Mgmt Resource Recovery	3.4 Facilities Management Leasing	4.2 Intertech Telecom- munications	5.2 Bureau of Operations Mgmt	5.3 Operations Materials Management	5.4 Operations Central Mail	6.3 Planning and Information Mgmt	7.2 Department of Finance	8.2 Finance Budgets	8.3 Finance Agency Controllers
Second Stepdown												
16.2	02000	DEPARTMENT OF ADMINISTRATION										
16.3	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT	224	2,477	720		5,272	151	376			1,400
16.4	02110	Commissioner										
16.4	02111	Employee Assistance Program										
16.5	02120	Personnel Services										
16.6	02130	Fiscal Services										
16.6A	02130A	Fiscal A 45% (Gen'l Fund)										
16.6B	02130B	Fiscal B 55% (ISF)										
16.7	02111	Admin Mgmt - Non allocable										
17.2	02300	BUREAU OF PROPERTY MANAGEMENT	127	16,102	217		541	245	38			124
17.3	02307	Plant Mgmt - Allocable										
17.4	02320	Real Estate Mgt - Leasing (10 Fund)										
18.2	02430	Telecommunications (Allocable 10 Fd)			2,029		1,217	202	229			3,610
19.2	02500	BUREAU OF OPERATIONS MANAGEMENT					2,704	1,772	3,373			982
19.3	02511	Materials Management - Allocable 10 Fund										
19.4	02519	Central Mail - Allocable 10 Fd										
20.3	02411	Planning and Info Mgmt (old IPO)										
21.2	10000	DEPARTMENT OF FINANCE										10,874
22.2	10000C	FINANCE-BUDGETS										
22.3	10000E	FINANCE- AGENCY CONTROLLERS										
22.4	10000F	FINANCE-BUDGET SUPPORT										
22.5	10000G	FINANCE-BUDGET GENL GOVT										
23.2	10000H	FINANCE-ACCOUNTING										
23.3	10000I	FINANCE-ACCOUNTING										
23.4	10000J	FINANCE-ACCOUNTING - SSP										
23.5	10000K	FINANCE-ACCOUNTING GENL GOVT										
24.2	10000L	FINANCE-OTHER										
24.3	10000M	FINANCE-OTHER FINANCIAL RPTG										
24.4	10000N	FINANCE-OTHER CENTRAL PAYROLL										
24.5	10000O	FINANCE-OTHER SINGLE AUDIT										
24.6	10000P	FINANCE-OTHER GENL GOVT										
25.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS										
25.3	24000A	EMPLOYEE REL-PRSNL ADMN										
25.4	24000B	SSP H/R PAYROLL (DOER)										
25.5	24000C	EMPLOYEE REL-ALL OTHER										
26.2	45000	DEPARTMENT OF MEDIATION SERVICES										
26.3	45000	MEDIATIONS SVCS-STATE AGENCIES										
26.4	45001	MEDIATION SVCS-OTHER										
27.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR										
27.3	49001	LEGIS AUDITS-FINANCIAL AUDITS										
27.4	49002	LEGIS AUDITS-PROGRAM AUDITS										
27.5	49003	LEGIS AUDITS-SINGLE AUDITS										
27.6	49004	LEGIS AUDITS-GENERAL GOVT										
28.2	64000	TREASURER'S OFFICE										
28.3	64000A	TREASURER-TREASURY										
28.4	64000B	TREASURER-OTHER										
29.2	61000	STATE AUDITOR - SINGLE AUDIT										

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

		Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans
		3.3 Plant Mgmt Resource Recovery	3.4 Facilities Management Leasing	4.2 Intertech Telecom- munications	5.2 Bureau of Operations Mgmt	5.3 Operations Materials Management	5.4 Operations Central Mail	6.3 Planning and Information Mgmt	7.2 Department of Finance	8.2 Finance Budgets	8.3 Finance Agency Controllers
Sched. No.	Dept. Div. Name										
99YYY	Consumer Agencies										
02000	Administration										
02160	Volunteer Services (20 Fund)	38	1,239	198		203	594	81			350
02211	Risk Management (41 Fund)	285	619	74		3,447	39	49			646
02220	Management Analysis	142	619	598		2,636	86				506
02305	Building Construction	213	619	588		3,380	195	2			514
02307	Plant Management (Consolidated)	2,308	4,335	3,075		8,922		569			5,368
02310	Building Fund Operations (69 Fund)					52,858					2,256
02410	Computer Services/Telecomm (97 Fund)	4,795	2,477			21,022	4,044	353			13,410
02430	911 Emergency (17 Fund)	815		414							
02443	Records Center/Micrographics	109		195		1,284	57				1,186
02510	Cooperative Purchasing (94 Fund)	28		409		68	48				112
02511	Mat'l's Mgmt - Central Stores (93 Fund)										
02512	Materials Distribution (94 Fund)	68	619	708		541	44				524
02513	Central Stores (93 Fund)	740				3,718	184	64			11,299
02514	Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)	334	619	1,172		31,161	78	605			8,414
02515	Minnesota Bookstore (84 Fund)	299	619			946	4,366				1,694
02518	Central Mail - Addressing/Inserting (98 Fund)	26	619	38		203					393
02520	Printing - 92 Fund	558	2,477	555		4,461	31	4			8,567
99XXX	OTHER (inc Non-Allowable 10 Fund)						7				
02111	Admin Mgmt - Non allocable										
02140	Oil Overcharge (17 Fund)	5		7		135		10			33
02141	Development Disabilities (30 Fund)	64	619	339		1,960	795	25			429
02142	STAR (20, 30 Funds)	57	619	206		1,555	228	22			370
02113	Public Broadcasting (10 Fund)										13
02303	Gov's Residence Council (69 Fund)	1	619				1				67
02444	Public Info Policy Analysis - PIPA (10 Fund)	32		120		406	123	39			61
02508	Electronic Data Interchange (EDI)	54	619			203		2,002			44
02509	Electronic Equipment Rental		619								7
02525	State Building Code (10 Fund)	202		1,091		473	792	40			639
01000	MILITARY AFFAIRS	2,158	1,239	27,883		10,004		38			7,648
04000	AGRICULTURE	3,076	9,290	14,072		83,208	8,096	610			17,672
06000	OFFICE OF THE ATTORNEY GENERAL	2,591	8,670	11,298		19,197	5,119	1,681			6,366
07000	PUBLIC SAFETY	11,738	26,630	87,084		151,207	99,118	114,891			198,929
08000	OMBUDSMAN CORRECTIONS	52		169		135	31	295			195
09100	GAMING-ADMIN UNIT										
09200	GAMBLING CONTROL	202		1,710		1,217	340	23			923
09300	PARI-MUTUAL RACING	72		365		1,487		319			833
09400	STATE LOTTERY	873	5,574								487
11000	EXAM BOARDS										
11008	BARBERS	12	619	27		203	136	8			243
11010	ELECTRICITY	530		1,173		1,014	211	2,271			1,622
11015	MEDICAL EXAMINERS	201		851		3,650	2,568	18			2,144
11016	NURSING	157		548		744	4,447	2,052			2,052
11018	PHARMACY	60		276		473	647	516			638
11020	ARCHITECTS & ENGINEERING	60	619	100		946	145	443			931
11021	DENTISTRY	59		384		2,163	1,484	132			750
11050	BOXING	7		29		203	14				98
11104	CHIROPRACTORS	38		528		541	302				646
11118	PSYCHOLOGY	30		103		135	473				420
11119	OPTOMETRY	6		52		135	84	157			209
11133	NURSING HOME ADM	16		80		68	146				338
11170	DIETETICS AND NUTRITION	2		22		135	1				50
11200	SOCIAL WRK & MNTL HLTH										
11210	SOCIAL WRK LIC BD	44		231		203	684	885			655
11220	MARR & FAMILY THERAPY BD	9		47		68	101				200
11230	UNLIC MNTL HLTH PROV BD										
11310	ABSTRACTORS										
11320	ACCOUNTANCY	49	1,239	148		811	1,460	681			646
11330	PODIATRY	3		22		135	17				113
11340	VETERINARY MEDICINE	11		36		135	130				172
11375	PRIVATE DETECTIVE BOARD	7		54		203					101
11380	PEACE OFFICERS	57	619	266		203	258	25			591

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

			Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans
			3.3	3.4	4.2	5.2	5.3	5.4	6.3	7.2	8.2	8.3
			Plant Mgmt	Facilities	Intertech	Bureau of	Operations	Operations	Planning and	Department	Finance	Finance
			Resource	Management	Telecom-	Operations	Materials	Central	Information	of	Budgets	Agency
			Recovery	Leasing	munications	Mgmt	Management	Mail	Mgmt	Finance		Controllers
Sched.	Dept.	Name										
No.	Div.											
	12000	HEALTH	7,839	9,909	34,760		122,885	18,881	5,019			41,320
	13000	COMMERCE	5,288	2,477	5,767		5,881	8,472	13,621			10,207
	14000	ANIMAL HEALTH BD	261		814		3,312	796	62			2,921
	17000	HUMAN RIGHTS	344		2,428		1,487	1,039	36			651
	18000	OFFICE OF ENVIRONMENTAL ASSISTANCE	432	1,239	1,937		9,193	3,299	621			1,975
	19000	INDIAN AFFAIRS	50	619	390		1,622	26	3			414
	21000	ECONOMIC SECURITY	10,992	619	81,592		103,756	713	55,909			93,955
	22000	TRADE & ECON DEV	1,937	40,875	17,522		48,803	18,300	3,078			9,664
	25000	CENTER FOR ARTS ED	460		1,623		15,411	1,482	59			3,586
	26000	STATE UNIV SYSTEM	32,116	17,960	143,630		255,368	4,250	8,827			50,405
	27000	COMMUNITY COLLEGE BD	19,103	6,812	71,729		142,555	4,247	907			51,880
	28000	SENATE	1,646		12,916				553			480
	29000	NATURAL RESOURCES	17,675	20,437	96,111		213,866	25,974	5,974			101,520
	30000	PLANNING	668	619	2,901		5,948	1,755	117			1,972
	31000	HOUSE OF REPRESENTATIVES	2,163		12,228				1,507			455
	32000	POLLUTION CONTROL	6,681	8,670	31,655		48,938	6,369	200			17,936
	33000	TRIAL COURTS	6,443		14,101		16,290	103	35			9,553
	34000	HOUSING FINANCE	1,140	3,716	5,501		10,071	3,826	27,915			5,676
	36000	EDUCATION-VO-TECH	922		15,497		13,519	2,701	595			5,043
	37000	EDUCATION-CENTRAL OFFICE	3,859	3,716	22,543		78,949	19,000	2,155			32,131
	37001	EDUCATION-FARIBAUT SCHOOLS	936		1,839		3,312		16			2,058
	38000	INVESTMENT BOARD	3,402	619	880		879	132	1			505
	39000	GOVERNORS OFFICE	362	1,858	2,936		1,690	1,795				1,553
	40000	HISTORICAL SOCIETY					68					247
	41000	WRKRS COMP CT OF APPEALS	129	1,239	240		406	124	40			149
	42000	LABOR & INDUSTRY	16,068	6,812	15,659		47,248	9,055	1,323			15,910
	43000	IRON RANGE RESOURCES	890	6,812	6,699		19,399		29			5,658
	48000	LABOR INTERPRETIVE CENTER	10		45		811		22			75
	50000	ARTS BOARD	95	619	528		20,886		7			973
	51000	LEGISLATIVE COMMISSIONS	740		2,209				182			1,450
	52000	PUBLIC DEFENSE BOARD	1,941		10,672		135		14			4,184
	53000	SECRETARY OF STATE	429	2,477	12,134		6,354	4,806	5,249			1,970
	55000	HUMAN SERVICES-CENTRAL OFFICE	15,469	30,966	171,183		245,500	106,573	939,203			49,574
	55000A	HUMAN SERVICES-INSTITUTIONS	24,725	16,102	40,799				519			36,736
	58000	COURT OF APPEALS	585	1,858	1,702		676	994				311
	60000	HIGHER ED COORD BD	1,675	619	2,322		13,789	3,350	546			4,352
	61000	STATE AUDITOR	643	3,716	1,790				139			1,774
	62000	STATE RETIREMENT	387		1,326		203	4,433	5,795			1,368
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN	545	619	2,659		7,030	14,033				1,720
	65000	JUDICIAL	1,554	6,193	35,080		12,640	4,128	12,556			4,460
	66000	MN MUNICIPAL BOARD	31		148		68	78	999			236
	67000	REVENUE	8,350	11,148	63,736		28,862	55,204	98,845			20,648
	68000	TAX COURT	53	619	149		1,014	160	65			164
	69000	TEACHERS RETIREMENT	395		1,952		946	10,804	2,763			827
	75000	VETERANS AFFAIRS	345	619	1,227		1,352	655	43			2,553
	75000A	VETERANS HOME BD	3,369	619	9,647		22,914		6,314			11,721
	77000	ZOO	1,308	619	4,465		4,394		19			8,876
	78000	CORRECTIONS	22,309	21,676	45,730		214,610	3,691	5,601			55,333
	79000	TRANSPORTATION	34,668	13,006	151,183		515,130	13,416	46,079			80,914
	80000	PUBLIC SERVICE	788	619	3,716		6,962	291	700			3,060
	81000	U OF M										56
	82000	PUBLIC UTIL COMM	358	619	1,073		3,380	576	689			1,089
	99000	MISC OTHER BOARDS		619								
	99010	ACADEMY OF SCIENCE										2
	99025	MILITARY ORDER PURPLE HEART		619								1
	99030	MN Safety Council										1
	99036	COUNCIL ON VO-TECH ED	25	619	218		473					352
	99041	HORTICULTURE										
	99042	PUBLIC EMPLOYEE REL BD										
	99050	CAPITOL AREA ARCH	31	619	98		2,366	48	11			244
	99100	WORLD TRADE CTR	73		918			403				737
	99150	REGIONAL TRANSIT BOARD										10
	99190	IISAC (10 AND 20 FUND)	52	619	38		473	81	14			88



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

Sched. No.	Dept. Div.	Name	Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans
			3.3 Plant Mgmt Resource Recovery	3.4 Facilities Management Leasing	4.2 Intertech Telecom- munications	5.2 Bureau of Operations Mgmt	5.3 Operations Materials Management	5.4 Operations Central Mail	6.3 Planning and Information Mgmt	7.2 Department of Finance	8.2 Finance Budgets	8.3 Finance Agency Controllers
99200		HUMANITIES COMMISSION										3
99245		VOYAGEURS PARK	6	619	174		203					131
99270		AMATEUR SPORTS	124		324		676					327
99300		SENTENCING GUIDELINES	38		126		811	135	7			162
99420		MN/WIS BNDRY AREA										17
99430		UNIFORM LAWS CMSN	3									9
99440		MENTAL HEALTH & RETARDATION OMBUDSMAN	91	619	527		338	68	63			265
99460		HAZARDOUS SUBSTANCES BOARD	17		37		135	6				80
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	58		423		473	351	53			349
99550		Higher Education Board	123	3,097	721		1,555	327	18			531
99620		HIGHER ED FAC AUTH	18									5
99640		ETHICAL PRACTICES BOARD	78	1,239	175		270	587	71			586
99690		HEARING EXAMINER	614	1,858	4,628		1,419	21	104			1,806
99700		SCIENCE MUSEUM										2
99710		COUNCIL ON BLACK MINNESOTANS	27	619	148		203	215				271
99750		COUNCIL ON SPANISH MINNESOTANS	36	619	232		541	75	28			266
99760		COUNCIL ON ASIAN MINNESOTANS	21		105		473	135	10			300
99770		OMBUDSMEN FOR FAMILIES	22	619	115		473	7				186
99780		SOIL & WATER RES	318	2,477	2,801		48,870	1,122	89			2,021
99800		FINANCE-DEBT SERVICE										1,004
99901		VETS OF FOREIGN WARS		619								1
99902		DISABLED AMERICAN VETS		619			68					1
99906		FINANCE NON-OPERATING/ MN SAFETY COUNCIL	300		194		8,855	22				6,707
99908		COMMUNICATION IMPAIRED BD	546		21,251		1,149	105	993			378
99909		TRANSPORTATION REGULATION BOARD	63		187		68	358	27			102
99910		MINNESOTA TECHNOLOGY INC.	769		8,209		1,757					3,717
99920		MN Business Finance	37		633		338					317
99998		COMPUTER TEST/TRAINING										
99999		OTHER OTHER		5,574								137
Totals			2	(11)	9	0	4	(1)	(1)	0	(1)	(5)

[illegible]

Number of AID's	Net Costs	SWA Trans	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs
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State Fiscal Year 1995 (Actual)			8.4	9.2	9.3	10.2	10.3	10.4	10.5	11.2	11.3	12.2
Sched.	Dept.		Finance	Finance	Finance	Finance	Finance	Finance	Finance	Department of	DOER	Department of
No.	Div.	Name	Budget	Accounting	Accounting	Other	Financial	Central	Single	Employee	Personnel	Mediation
			Support	Dept	Services		Reporting	Payroll	Audit	Relations	Administration	Services
		<b>Second Stepdown</b>										
	02000	DEPARTMENT OF ADMINISTRATION										
16.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT	549		5,078		496	596			6,343	
16.3	02110	Commissioner										
16.4	02111	Employee Assistance Program										
16.5	02120	Personnel Services										
16.6	02130	Fiscal Services										
16.6A	02130A	Fiscal A 45% (Gen'l Fund)										
16.6B	02130B	Fiscal B 55% (ISF)										
16.7	02111	Admin Mgmt - Non allocable										
17.2	02300	BUREAU OF PROPERTY MANAGEMENT	338		448		44	139			3,849	
17.3	02307	Plant Mgmt - Allocable										
17.4	02320	Real Estate Mgt - Leasing (10 Fund)										
18.2	02430	Telecommunications (Allocable 10 Fd)	296		13,090		1,278	415			3,892	
19.2	02500	BUREAU OF OPERATIONS MANAGEMENT	254		3,561		348	1,161			13,984	
19.3	02511	Materials Management - Allocable 10 Fund										
19.4	02519	Central Mail - Allocable 10 Fd										
20.3	02411	Planning and Info Mgmt (old IPO)										
21.2	10000	DEPARTMENT OF FINANCE	845		39,433		3,850	2,563			34,572	
22.2	10000C	FINANCE-BUDGETS										
22.3	10000E	FINANCE- AGENCY CONTROLLERS										
22.4	10000F	FINANCE-BUDGET SUPPORT										
22.5	10000G	FINANCE-BUDGET GENL GOVT										
23.2	10000H	FINANCE-ACCOUNTING										
23.3	10000I	FINANCE-ACCOUNTING										
23.4	10000J	FINANCE-ACCOUNTING - SSP										
23.5	10000K	FINANCE-ACCOUNTING GENL GOVT										
24.2	10000L	FINANCE-OTHER										
24.3	10000M	FINANCE-OTHER FINANCIAL RPTG										
24.4	10000N	FINANCE-OTHER CENTRAL PAYROLL										
24.5	10000O	FINANCE-OTHER SINGLE AUDIT										
24.6	10000P	FINANCE-OTHER GENL GOVT										
25.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS									36,061	
25.3	24000A	EMPLOYEE REL-PRSNL ADMN										
25.4	24000B	SSP H/R PAYROLL (DOER)										
25.5	24000C	EMPLOYEE REL-ALL OTHER										
26.2	45000	DEPARTMENT OF MEDIATION SERVICES										
26.3	45000	MEDIATIONS SVCS-STATE AGENCIES										
26.4	45001	MEDIATION SVCS-OTHER										
27.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR										
27.3	49001	LEGIS AUDITS-FINANCIAL AUDITS										
27.4	49002	LEGIS AUDITS-PROGRAM AUDITS										
27.5	49003	LEGIS AUDITS-SINGLE AUDITS										
27.6	49004	LEGIS AUDITS-GENERAL GOV'T										
28.2	64000	TREASURER'S OFFICE										
28.3	64000A	TREASURER-TREASURY										
28.4	64000B	TREASURER-OTHER										
29.2	61000	STATE AUDITOR - SINGLE AUDIT										

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

Sched. No.	Dept Div.	Name	8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	10.2 Finance Other	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit	11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services
99YYY		Consumer Agencies										
02000		Administration									861	
02160		Volunteer Services (20 Fund)	296		1,271		124	79				
02211		Risk Management (41 Fund)	380		2,342		229	64				667
02220		Management Analysis	296		1,835		179	486				4,633
02305		Building Construction	803		1,864		182	430	3			4,900
02307		Plant Management (Consolidated)	1,056		19,467		1,901	4,084				
02310		Building Fund Operations (69 Fund)	211		8,181		799	4				
02410		Computer Services/Telecomm (97 Fund)	2,366		48,626		4,748	3,481			38,331	
02430		911 Emergency (17 Fund)	42					17			517	
02443		Records Center/Micrographics	211		4,300		420	439			3,164	
02510		Cooperative Purchasing (94 Fund)	127		407		40	98			799	
02511		Mat'ls Mgmt - Central Stores (93 Fund)	254									
02512		Materials Distribution (94 Fund)	338		1,901		186	283			1,895	
02513		Central Stores (93 Fund)	85		40,974		4,001	274			2,497	
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmr Vans)	296		30,511		2,979	311			3,471	
02515		Minnesota Bookstore (84 Fund)	211		6,142		600	302			3,269	
02518		Central Mail - Addressing/Inserting (98 Fund)	42		1,424		139	220			987	
02520		Printing - 92 Fund	42		31,064		3,033	1,231			8,574	
99XXX		OTHER (inc Non-Allowable 10 Fund)	42									
02111		Admin Mgmt - Non allocable										
02140		Oil Overcharge (17 Fund)	127		120		12	36			136	
02141		Development Disabilities (30 Fund)	1,183		1,556		152	77	5		861	
02142		STAR (20, 30 Funds)	338		1,341		131	64	3		818	
02113		Public Broadcasting (10 Fund)	211		46		4					
02303		Gov's Residence Council (69 Fund)	296		243		24					
02444		Public Info Policy Analysis - PIPA (10 Fund)	42		221		22	64			689	
02508		Electronic Data Interchange (EDI)	42		158		15	58			169	
02509		Electronic Equipment Rental	42		26		3					
02525		State Building Code (10 Fund)	169		2,319		226	367			4,668	
01000		MILITARY AFFAIRS	3,127		27,733		2,708	5,748	54		52,240	
04000		AGRICULTURE	13,902		64,081		6,257	7,324	8		78,065	
06000		OFFICE OF THE ATTORNEY GENERAL	3,972		23,084		2,254	5,764	3		74,787	
07000		PUBLIC SAFETY	23,325		721,361		70,437	30,051	91		310,699	
08000		OMBUDSMAN CORRECTIONS	85		708		69	141			1,603	
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL	211		3,348		327	551			6,717	
09300		PARI-MUTUAL RACING	761		3,021		295	62			904	
09400		STATE LOTTERY	42		1,766		172	3,066			36,825	
11000		EXAM BOARDS										
11008		BARBERS	85		881		86	26			344	
11010		ELECTRICITY	211		5,880		574	282			3,846	
11015		MEDICAL EXAMINERS	211		7,774		759	431			5,231	
11016		NURSING	254		7,442		727	416			5,009	
11018		PHARMACY	127		2,315		226	108			1,693	
11020		ARCHITECTS & ENGINEERING	127		3,376		330	109			1,090	
11021		DENTISTRY	127		2,720		266	93			1,262	
11050		BOXING	85		356		35	28			258	
11104		CHIROPRACTORS	169		2,341		229	91			839	
11118		PSYCHOLOGY	127		1,525		149	84			965	
11119		OPTOMETRY	127		758		74	16			282	
11133		NURSING HOME ADM	127		1,225		120	28			329	
11170		DIETETICS AND NUTRITION	42		182		18	2			7	
11200		SOCIAL WRK & MNTL HLTH										
11210		SOCIAL WRK LIC BD	127		2,375		232	126			1,495	
11220		MARR & FAMILY THERAPY BD	127		726		71	26			258	
11230		UNLIC MNTL HLTH PROV BD										
11310		ABSTRACTORS										
11320		ACCOUNTANCY	85		2,344		229	57			947	
11330		PODIATRY	127		409		40					
11340		VETERINARY MEDICINE	127		625		61	25			215	
11375		PRIVATE DETECTIVE BOARD	85		367		36	27				
11380		PEACE OFFICERS	507		2,144		209	113				

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

Sched. No.	Dept. Div.	Name	Number of AID's	Net Costs	SWA Trans	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs
			8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	10.2 Finance Other	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit	11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services
	12000	HEALTH	39,382		149,837		14,631	16,453	408		189,309	
	13000	COMMERCE	1,521		37,014		3,614	3,795			45,626	
	14000	ANIMAL HEALTH BD	507		10,593		1,034	673	2		6,011	
	17000	HUMAN RIGHTS	465		2,360		230	921	1		11,152	
	18000	OFFICE OF ENVIRONMENTAL ASSISTANCE	2,789		7,160		699	1,002			10,976	
	19000	INDIAN AFFAIRS	1,141		1,501		147	79			1,090	
	21000	ECONOMIC SECURITY	5,789		340,701		33,267	31,408	1,022		344,753	
	22000	TRADE & ECON DEV	10,479		35,043		3,422	3,640	245		39,471	
	25000	CENTER FOR ARTS ED.	1,014		13,004		1,270	823	1		10,706	
	26000	STATE UNIV SYSTEM	3,465		182,780		17,847	58,579	30		821,383	
	27000	COMMUNITY COLLEGE BD	4,395		188,130		18,370	33,890	30		480,862	
	28000	SENATE	211		1,739		170					
	29000	NATURAL RESOURCES	83,074		368,134		35,946	87,278	81		461,487	
	30000	PLANNING	2,197		7,150		698	1,106			13,679	
	31000	HOUSE OF REPRESENTATIVES	380		1,650		161					
	32000	POLLUTION CONTROL	25,353		65,040		6,351	15,936	66		143,424	
	33000	TRIAL COURTS	2,747		34,640		3,382	7,381			130,500	
	34000	HOUSING FINANCE	2,451		20,583		2,010	2,412	307		26,309	
	36000	EDUCATION-VO-TECH	16,944		18,288		1,786	1,576	85		18,727	
	37000	EDUCATION-CENTRAL OFFICE	25,311		116,515		11,377	6,039	1,207		72,937	
	37001	EDUCATION-FARIBAUT SCHOOLS	3,338		7,461		729	3,060			34,602	
	38000	INVESTMENT BOARD	803		1,830		179	358			4,208	
	39000	GOVERNORS OFFICE	634		5,632		550	721			8,720	
	40000	HISTORICAL SOCIETY	676		894		87					
	41000	WRKRS COMP CT OF APPEALS	85		540		53	297			3,476	
	42000	LABOR & INDUSTRY	6,592		57,695		5,634	6,816	14		69,233	
	43000	IRON RANGE RESOURCES	3,254		20,517		2,003	1,894			23,408	
	48000	LABOR INTERPRETIVE CENTER	85		271		27	10			100	
	50000	ARTS BOARD	1,479		3,528		345	263	3		2,813	
	51000	LEGISLATIVE COMMISSIONS	1,563		5,258		513					
	52000	PUBLIC DEFENSE BOARD	1,014		15,173		1,482	2,856	1		60,068	
	53000	SECRETARY OF STATE	845		7,145		698	982			10,572	
	55000	HUMAN SERVICES-CENTRAL OFFICE	32,537		179,766		17,553	19,739	8,391		246,938	
	55000A	HUMAN SERVICES-INSTITUTIONS	25,776		133,214		13,008	95,355			795,095	
	58000	COURT OF APPEALS	127		1,129		110	991			14,697	
	60000	HIGHER ED COORD BD	2,493		15,783		1,541	2,884	11		11,111	
	61000	STATE AUDITOR	549		6,432		628	1,793			20,942	
	62000	STATE RETIREMENT	465		4,962		485	642			6,628	
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN	634		6,239		609	1,125			12,031	
	65000	JUDICIAL	3,211		16,173		1,579	2,884	1		30,098	
	66000	MN MUNICIPAL BOARD	169		856		84	57			739	
	67000	REVENUE	11,958		74,872		7,311	19,435			214,274	
	68000	TAX COURT	85		595		58	77			1,061	
	69000	TEACHERS RETIREMENT	85		2,997		293	823			8,870	
	75000	VETERANS AFFAIRS	634		9,257		904	460	25		5,382	
	75000A	VETERANS HOME BD	6,254		42,504		4,150	11,799			106,408	
	77000	ZOO	7,817		32,186		3,143	3,603			34,102	
	78000	CORRECTIONS	49,735		200,649		19,592	48,806	16		531,481	
	79000	TRANSPORTATION	18,677		293,410		28,650	86,173	1,322		871,887	
	80000	PUBLIC SERVICE	2,662		11,096		1,083	2,137	2		22,134	
	81000	U OF M	423		203		20					
	82000	PUBLIC UTIL COMM	507		3,951		386	736			8,190	
	99000	MISC OTHER BOARDS										
	99010	ACADEMY OF SCIENCE	42		8		1					
	99025	MILITARY ORDER PURPLE HEART	42		5							
	99030	MN Safety Council	42		2							
	99036	COUNCIL ON VO-TECH ED	296		1,277		125	79	1		586	
	99041	HORTICULTURE	42		1							
	99042	PUBLIC EMPLOYEE REL BD										
	99050	CAPITOL AREA ARCH.	423		886		87	80			832	
	99100	WORLD TRADE CTR	507		2,672		261	80			1,076	
	99150	REGIONAL TRANSIT BOARD	169		37		4					
	99190	IISAC (10 AND 20 FUND)	127		319		31					

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

Sched.	Dept		Number of AID's	Net Costs	SWA Trans	Net Costs	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg FTE	Net Costs
No.	Div.	Name	8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	10.2 Finance Other	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit	11.2 Department of Employee Relations	11.3 DOER Personnel Administration	12.2 Department of Mediation Services
99200		HUMANITIES COMMISSION	85		9		1	8				
99245		VOYAGEURS PARK	42		477		47	17			107	
99270		AMATEUR SPORTS	254		1,186		116	108			1,600	
99300		SENTENCING GUIDELINES	254		589		57	108			1,206	
99420		MN/WIS BNDRY AREA	42		63		6					
99430		UNIFORM LAWS CMSN	42		34		3					
99440		MENTAL HEALTH & RETARDATION OMBUDSMAN	85		961		94	241			2,778	
99460		HAZARDOUS SUBSTANCES BOARD	42		289		28	23			258	
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	338		1,267		124	141			1,672	
99550		Higher Education Board	127		1,925		188	135			1,564	
99620		HIGHER ED FAC AUTH	42		19		2	44			487	
99640		ETHICAL PRACTICES BOARD	718		2,125		208	112			1,337	
99690		HEARING EXAMINER	423		6,549		639	1,267			14,295	
99700		SCIENCE MUSEUM	85		8		1					
99710		COUNCIL ON BLACK MINNESOTANS	676		983		96	42			627	
99750		COUNCIL ON SPANISH MINNESOTANS	634		963		94	42			699	
99760		COUNCIL ON ASIAN MINNESOTANS	507		1,087		106	29			336	
99770		OMBUDSMEN FOR FAMILIES	338		676		66	41			534	
99780		SOIL & WATER RES	803		7,328		716	725	4		8,722	
99800		FINANCE-DEBT SERVICE	5,282		3,639		355					
99901		VETS OF FOREIGN WARS	42		2							
99902		DISABLED AMERICAN VETS	42		4							
99906		FINANCE NON-OPERATING/ MN SAFETY COUNCIL	2,113		24,321		2,375		13			
99908		COMMUNICATION IMPAIRED BD	127		1,371		134	41			574	
99909		TRANSPORTATION REGULATION BOARD	127		368		36	129			1,292	
99910		MINNESOTA TECHNOLOGY INC.	1,648		13,478		1,316		15			
99920		MN Business Finance	42		1,149		112	43			660	
99998		COMPUTER TEST/TRAINING	85								1,008	
99999		OTHER OTHER	423		497		49	29			1,505	
Totals			6	0	(4)	0	7	2	(1)	0	4	0

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

Sched. No.	Dept. Div.	Name	Avg. FTE	Net Costs	Avg. OLA Hrs	Program Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd	Net Costs	Avg. FTE
			12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audts	16.2 Bureau of Admin Mgmt	16.3 Admin Mgmt Commissioner Office
<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	02111	Employee Assistance Program										
2.5	02120	Personnel Services										
2.6	02130	Fiscal Services										
2.6A	02130A	Fiscal A 45% (Gen'l Fund)										
2.6B	02130B	Fiscal B 55% (ISF)										
2.7	02111	Admin Mgmt - Non allocable										
3.2	02300	BUREAU OF PROPERTY MANAGEMENT										
3.3	02307	Plant Mgmt - Allocable										
3.4	02320	Real Estate Mgt - Leasing (10 Fund)										
4.2	02430	Telecommunications (Allocable 10 Fd)										
5.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
5.3	02511	Materials Management - Allocable 10 Fund										
5.4	02519	Central Mail - Allocable 10 Fd										
6.3	02411	Planning and Info Mgmt (old IPO)										
7.2	10000	DEPARTMENT OF FINANCE										
8.2	10000C	FINANCE-BUDGETS										
8.3	10000E	FINANCE- AGENCY CONTROLLERS										
8.4	10000F	FINANCE-BUDGET SUPPORT										
8.5	10000G	FINANCE-BUDGET GENL GOVT										
9.2	10000H	FINANCE-ACCOUNTING										
9.3	10000I	FINANCE-ACCOUNTING										
9.4	10000J	FINANCE-ACCOUNTING - SSP Development										
9.5	10000K	FINANCE-ACCOUNTING - MAPS Operations										
9.6	10000L	FINANCE-ACCOUNTING GENL GOVT										
10.2	10000M	FINANCE-OTHER										
10.3	10000N	FINANCE-OTHER FINANCIAL RPTG										
10.4	10000O	FINANCE-OTHER CENTRAL PAYROLL										
10.5	10000P	FINANCE-OTHER SINGLE AUDIT										
10.6	10000Q	FINANCE-OTHER GENL GOVT										
11.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS										
11.3	24000A	EMPLOYEE REL-PRSNL ADMN										
11.4	24000B	SSP H/R PAYROLL (DOER)										
11.5	24000C	EMPLOYEE REL-ALL OTHER										
12.2	45000	DEPARTMENT OF MEDIATION SERVICES										
12.3	45000	MEDIATIONS SVCS-STATE AGENCIES	(18,094)									
12.4	45001	MEDIATION SVCS-OTHER										
13.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	32	(1,170,320)								
13.3	49001	LEGIS AUDITS-FINANCIAL AUDITS		675,642	(2,394,149)							
13.4	49002	LEGIS AUDITS-PROGRAM AUDITS		219,031		(776,140)						
13.5	49003	LEGIS AUDITS-SINGLE AUDITS		172,090			(609,803)					
13.6	49004	LEGIS AUDITS-GENERAL GOVT		103,558								
14.2	64000	TREASURER'S OFFICE	6		19,347			(63,000)				
14.3	64000A	TREASURER-TREASURY						3,737	(178,412)			
14.4	64000B	TREASURER-OTHER						59,263				
15.2	61000	STATE AUDITOR - SINGLE AUDIT			61						(68,870)	

Avg. FTE	Net Costs	Avg. OLA Hrs	Program Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd	Net Costs	Avg FTE
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Sched. No.	Dept. Div.	Name	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audts	16.2 Bureau of Admin Mgmt	16.3 Admin Mgmt Commissioner Office
		<b>Second Stepdown</b>										
	02000	DEPARTMENT OF ADMINISTRATION			106,408	6,390						
16.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT	17						124		(149,510)	
16.3	02110	Commissioner									42,715	(42,715)
16.4	02111	Employee Assistance Program									28,019	
16.5	02120	Personnel Services									34,067	
16.6	02130	Fiscal Services									44,708	
16.6A	02130A	Fiscal A 45% (Gen'l Fund)										
16.6B	02130B	Fiscal B 55% (ISF)										
16.7	02111	Admin Mgmt - Non allocable										
17.2	02300	BUREAU OF PROPERTY MANAGEMENT	10						11			1,142
17.3	02307	Plant Mgmt - Allocable										
17.4	02320	Real Estate Mgt - Leasing (10 Fund)										
18.2	02430	Telecommunications (Allocable 10 Fd)	10						320			1,155
19.2	02500	BUREAU OF OPERATIONS MANAGEMENT	37						87			4,148
19.3	02511	Materials Management - Allocable 10 Fund										
19.4	02519	Central Mail - Allocable 10 Fd										
20.3	02411	Planning and Info Mgmt (old IPO)										
21.2	10000	DEPARTMENT OF FINANCE	92		130,883	4,260	10,334		963			
22.2	10000C	FINANCE-BUDGETS										
22.3	10000E	FINANCE- AGENCY CONTROLLERS										
22.4	10000F	FINANCE-BUDGET SUPPORT										
22.5	10000G	FINANCE-BUDGET GENL GOVT										
23.2	10000H	FINANCE-ACCOUNTING										
23.3	10000I	FINANCE-ACCOUNTING										
23.4	10000J	FINANCE-ACCOUNTING - SSP										
23.5	10000K	FINANCE-ACCOUNTING GENL GOVT										
24.2	10000L	FINANCE-OTHER										
24.3	10000M	FINANCE-OTHER FINANCIAL RPTG										
24.4	10000N	FINANCE-OTHER CENTRAL PAYROLL										
24.5	10000O	FINANCE-OTHER SINGLE AUDIT										
24.6	10000P	FINANCE-OTHER GENL GOVT										
25.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	96		64,724	6,390	324		1,746			
25.3	24000A	EMPLOYEE REL-PRSNL ADMN										
25.4	24000B	SSP H/R PAYROLL (DOER)										
25.5	24000C	EMPLOYEE REL-ALL OTHER										
26.2	45000	DEPARTMENT OF MEDIATION SERVICES	10		4,180				47	1		
26.3	45000	MEDIATIONS SVCS-STATE AGENCIES										
26.4	45001	MEDIATION SVCS-OTHER										
27.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR			85,663				67			
27.3	49001	LEGIS AUDITS-FINANCIAL AUDITS										
27.4	49002	LEGIS AUDITS-PROGRAM AUDITS										
27.5	49003	LEGIS AUDITS-SINGLE AUDITS										
27.6	49004	LEGIS AUDITS-GENERAL GOVT										
28.2	64000	TREASURER'S OFFICE							143			
28.3	64000A	TREASURER-TREASURY										
28.4	64000B	TREASURER-OTHER										
29.2	61000	STATE AUDITOR - SINGLE AUDIT										



Allocation of General Support Costs Multiple Rate Method State Fiscal Year 1995 (Actual)			Avg. FTE	Net Costs	Avg. OLA Hrs	Program Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd	Net Costs	Avg. FTE
Sched. No.	Dept. Div.	Name	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audts	16.2 Bureau of Admin. Mgmt.	16.3 Admin Mgmt Commissioner Office
99YYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)	2						31			255
02211		Risk Management (41 Fund)	2						57			198
02220		Management Analysis	12						45			1,374
02305		Building Construction	13						46	16		1,454
02307		Plant Management (Consolidated)							475			11,972
02310		Building Fund Operations (69 Fund)							200			
02410		Computer Services/Telecomm (97 Fund)	102						1,188			11,371
02430		911 Emergency (17 Fund)	1									153
02443		Records Center/Micrographics	8						105			939
02510		Cooperative Purchasing (94 Fund)	2						10			237
02511		Mat'l's Mgmt - Central Stores (93 Fund)										
02512		Materials Distribution (94 Fund)	5						46			562
02513		Central Stores (93 Fund)	7						1,001			741
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)	9						745			1,030
02515		Minnesota Bookstore (84 Fund)	9						150			970
02518		Central Mail - Addressing/Inserting (98 Fund)	3						35			293
02520		Printing - 92 Fund	23						759			2,543
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02111		Admin Mgmt - Non allocable							3	1		40
02140		Oil Overcharge (17 Fund)							38	25		255
02141		Development Disabilities (30 Fund)	2						33	16		243
02142		STAR (20, 30 Funds)	2						1			
02113		Public Broadcasting (10 Fund)							6			
02303		Gov's Residence Council (69 Fund)							5			204
02444		Public Info Policy Analysis - PIPA (10 Fund)	2						4			50
02508		Electronic Data Interchange (EDI)							1			
02509		Electronic Equipment Rental							57			1,385
02525		State Building Code (10 Fund)	12									
01000		MILITARY AFFAIRS	139		14,547	4,260	17,563		677	278		
04000		AGRICULTURE	207		20,428	4,260			1,565	42		
06000		OFFICE OF THE ATTORNEY GENERAL	199		16,066				564	17		
07000		PUBLIC SAFETY	825		50,992	4,260	11,307		18,054	466		
08000		OMBUDSMAN CORRECTIONS	4		1,531				17			
09100		GAMING-ADMIN UNIT			243							
09200		GAMBLING CONTROL	18		5,529				82			
09300		PARI-MUTUAL RACING	2		4,764				74			
09400		STATE LOTTERY	98		23,442				43			
11000		EXAM BOARDS										
11008		BARBERS	1		1,701				22			
11010		ELECTRICITY	10		4,825				144			
11015		MEDICAL EXAMINERS	14		5,785				190			
11016		NURSING	13		2,892				182			
11018		PHARMACY	4		2,066				57			
11020		ARCHITECTS & ENGINEERING	3		1,884				82			
11021		DENTISTRY	3		3,318				66			
11050		BOXING	1		1,969				9			
11104		CHIROPRACTORS	2		2,746				57			
11118		PSYCHOLOGY	3		1,519				37			
11119		OPTOMETRY	1		3,123				19			
11133		NURSING HOME ADM	1		1,811				30			
11170		DIETETICS AND NUTRITION							4			
11200		SOCIAL WRK & MNLT HLTH			3,354							
11210		SOCIAL WRK LIC BD	4						58			
11220		MARR & FAMILY THERAPY BD	1						18			
11230		UNLC MNLT HLTH PROV BD										
11310		ABSTRACTORS										
11320		ACCOUNTANCY	3		4,873				57			
11330		PODIATRY			1,033				10			
11340		VETERINARY MEDICINE	1		1,884				15			
11375		PRIVATE DETECTIVE BOARD							9			
11380		PEACE OFFICERS			7,595				52			

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

Sched No.	Dept Div.	Name	Avg. FTE	Net Costs	Avg. OLA Hrs	Program Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd	Net Costs	Avg. FTE
			12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audits	16.2 Bureau of Admin Mgmt.	16.3 Admin Mgmt Commissioner Office
	12000	HEALTH	503		15,823	10,649	16,729		3,660	2,087		
	13000	COMMERCE	121		9,989	4,260			904			
	14000	ANIMAL HEALTH BD	16		4,351				259	8		
	17000	HUMAN RIGHTS	30		10,743	4,260			58	6		
	18000	OFFICE OF ENVIRONMENTAL ASSISTANCE	29						175	2		
	19000	INDIAN AFFAIRS	3		6,988				37	2		
	21000	ECONOMIC SECURITY	915		87,972	4,260	61,773		8,487	5,222		
	22000	TRADE & ECON DEV	105		21,000	4,260	18,490		856	1,252		
	25000	CENTER FOR ARTS ED	28		10,682				318	4		
	26000	STATE UNIV SYSTEM	2,180		91,861		103,897		4,464	152		
	27000	COMMUNITY COLLEGE BD	1,276		148,200		151,953		4,595	153		
	28000	SENATE							42			
	29000	NATURAL RESOURCES	1,225		78,299	4,260			9,796	414		
	30000	PLANNING	36		6,538				175	3		
	31000	HOUSE OF REPRESENTATIVES				342,417			40			
	32000	POLLUTION CONTROL	381		15,409	8,519			1,589	335		
	33000	TRIAL COURTS	346						846			
	34000	HOUSING FINANCE	70		21,340				503	1,570		
	36000	EDUCATION-VO-TECH	50		19,444		8,017		447	434		
	37000	EDUCATION-CENTRAL OFFICE	194		71,299	4,260	42,448		3,154	6,169		
	37001	EDUCATION-FARIBAUTL SCHOOLS	92		5,845				182			
	38000	INVESTMENT BOARD	11		114,040				45			
	39000	GOVERNORS OFFICE	23		14,024				138			
	40000	HISTORICAL SOCIETY			10,779				22			
	41000	WRKRS COMP CT OF APPEALS	9		2,795				13			
	42000	LABOR & INDUSTRY	184		42,339	4,260	556		1,472	71		
	43000	IRON RANGE RESOURCES	62		15,300				501			
	48000	LABOR INTERPRETIVE CENTER							7			
	50000	ARTS BOARD	7		6,380				86	16		
	51000	LEGISLATIVE COMMISSIONS			15,507				128			
	52000	PUBLIC DEFENSE BOARD	159		15,106				371	4		
	53000	SECRETARY OF STATE	28		17,803				745			
	55000	HUMAN SERVICES-CENTRAL OFFICE	656		126,508	4,260	126,511		11,125	42,895		
	55000A	HUMAN SERVICES-INSTITUTIONS	2,111		23,503				3,254			
	58000	COURT OF APPEALS	39						28			
	60000	HIGHER ED COORD BD	29		10,135				705	54		
	61000	STATE AUDITOR	56		13,623				157			
	62000	STATE RETIREMENT	18		57,214				2,265			
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN	32		42,437				6,044			
	65000	JUDICIAL	80		31,584	13,077			395	4		
	66000	MN MUNICIPAL BOARD	2		1,908				21			
	67000	REVENUE	569		126,557	4,260			59,654	1		
	68000	TAX COURT	3		1,823				15			
	69000	TEACHERS RETIREMENT	24		34,647				3,459			
	75000	VETERANS AFFAIRS	14		3,609	4,260			226	129		
	75000A	VETERANS HOME BD	282		30,892				1,038			
	77000	ZOO	91		6,380				786	1		
	78000	CORRECTIONS	1,411		70,704	60,424			4,901	81		
	79000	TRANSPORTATION	2,314		108,984	4,260	25,766		7,244	6,760		
	80000	PUBLIC SERVICE	59		8,446	4,260			271	10		
	81000	U OF M			62,403				5			
	82000	PUBLIC UTIL COMM	22		6,562				96			
	99000	MISC OTHER BOARDS										
	99010	ACADEMY OF SCIENCE										
	99025	MILITARY ORDER PURPLE HEART										
	99030	MN Safety Council										
	99036	COUNCIL ON VO-TECH ED.	2		2,017				31	3		
	99041	HORTICULTURE										
	99042	PUBLIC EMPLOYEE REL BD										
	99050	CAPITOL AREA ARCH.	2		16,515				22			
	99100	WORLD TRADE CTR	3		14,000				65			
	99150	REGIONAL TRANSIT BOARD							1			
	99190	IISAC (10 AND 20 FUND)							8			

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

Sched. No.	Dept. Div.	Name	Avg. FTE	Net Costs	Avg. OLA Hrs	Program Audit Hrs	Single Audit Hrs	Net Costs	SWA Trans & Sub-	Fed \$ Rec'd	Net Costs	Avg. FTE
			12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audits	16.2 Bureau of Admin. Mgmt	16.3 Admin Mgmt Commissioner Office
99200		HUMANITIES COMMISSION							12			
99245		VOYAGEURS PARK			681							
99270		AMATEUR SPORTS	4		5,967				29			
99300		SENTENCING GUIDELINES	3		73				14			
99420		MNAWIS BNDRY AREA							2			
99430		UNIFORM LAWS CMSN							1			
99440		MENTAL HEALTH & RETARDATION OMBUDSMAN	7		2,102				23			
99460		HAZARDOUS SUBSTANCES BOARD	1		1,871				7			
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	4		1,920				31			
99550		Higher Education Board	4		4,375				47			
99620		HIGHER ED FAC AUTH	1									
99640		ETHICAL PRACTICES BOARD	4		5,323				52			
99690		HEARING EXAMINER	38		3,500				160			
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS	2		4,630				24			
99750		COUNCIL ON SPANISH MINNESOTANS	2		7,559				24			
99760		COUNCIL ON ASIAN MINNESOTANS	1		4,654				27			
99770		OMBUDSMEN FOR FAMILIES	1						17			
99780		SOIL & WATER RES	23		10,536				179	20		
99800		FINANCE-DEBT SERVICE							89	2		
99901		VETS OF FOREIGN WARS			5,007							
99902		DISABLED AMERICAN VETS										
99906		FINANCE NON-OPERATING/ MN SAFETY COUNCIL							594	64		
99908		COMMUNICATION IMPAIRED BD	2		5,226				33			
99909		TRANSPORTATION REGULATION BOARD	3		2,528				9			
99910		MINNESOTA TECHNOLOGY INC.			5,979				329	79		
99920		MN Business Finance	2						28			
99998		COMPUTER TEST/TRAINING	3									
99999		OTHER OTHER	4		40,723	260,119	14,134		12			
Totals			0	1	(2)	5	(1)	0	5	(1)	(1)	(1)

Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs
16.4	16.5	16.6	16.6A	16.6B	17.2	17.3	17.4	18.2	19.2
Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Bureau of	Plant Mgmt	Facilities	Intertech	Bureau of
Employee	Personnel	Fiscal	Fiscal	Fiscal	Property	Resource	Management	Telecom	Operations
<u>Assistance</u>	<u>Office</u>	<u>Services</u>	<u>"A"</u>	<u>"B"</u>	<u>Mgmt</u>	<u>Recovery</u>	<u>Leasing</u>	<u>communications</u>	<u>Mgmt</u>

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16.4	16.5	16.6	16.6A	16.6B	17.2	17.3	17.4	18.2	19.2
Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Bureau of	Plant Mgmt	Facilities	Intertech	Bureau of
Employee	Personnel	Fiscal	Fiscal	Fiscal	Property	Resource	Management	Telecom-	Operations
<u>Assistance</u>	<u>Office</u>	<u>Services</u>	<u>"A"</u>	<u>"B"</u>	<u>Mgmt</u>	<u>Recovery</u>	<u>Leasing</u>	<u>munications</u>	<u>Mgmt</u>

[illegible]

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

Sched	Dept.	Name	Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs	Obj 0-3 Costs	No of Leases	Telephone Costs	Net Costs
No.	Div.		16.4	16.5	16.6	16.6A	16.6B	17.2	17.3	17.4	18.2	19.2
			Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Admin Mgmt	Bureau of	Plant Mgmt	Facilities	Intertech	Bureau of
			Employee	Personnel	Fiscal	Fiscal	Fiscal	Property	Resource	Management	Telecom-	Operations
			Assistance	Office	Services	"A"	"B"	Mgmt	Recovery	Leasing	munications	Mgmt
99YYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)	4	204			151		2	30	6	
02211		Risk Management (41 Fund)	3	158			279		14	15	2	
02220		Management Analysis	19	1,096			219		7	15	19	
02305		Building Construction	20	1,159			222		10	15	19	
02307		Plant Management (Consolidated)		9,549			2,320		113	106	97	
02310		Building Fund Operations (69 Fund)					975					
02410		Computer Services/Telecomm (97 Fund)	158	9,069			5,795		235	61		
02430		911 Emergency (17 Fund)	2	122					40		13	
02443		Records Center/Micrographics	13	749			512		5		6	
02510		Cooperative Purchasing (94 Fund)	3	189			49		1		13	
02511		Mat'l's Mgmt - Central Stores (93 Fund)										
02512		Materials Distribution (94 Fund)	8	448			227		3	15	22	
02513		Central Stores (93 Fund)	10	591			4,883		36			
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)	14	821			3,636		16	15	37	
02515		Minnesota Bookstore (84 Fund)	13	773			732		15	15		
02518		Central Mail - Addressing/Inserting (98 Fund)	4	233			170		1	15	1	
02520		Printing - 92 Fund	35	2,029			3,702		27	61	18	
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02111		Admin Mgmt - Non allocable										
02140		Oil Overcharge (17 Fund)	1	32			14					
02141		Development Disabilities (30 Fund)	4	204			185		3	15	11	
02142		STAR (20, 30 Funds)	3	194			160		3	15	7	
02113		Public Broadcasting (10 Fund)					5					
02303		Gov's Residence Council (69 Fund)					29			15		
02444		Public Info Policy Analysis - PIPA (10 Fund)	3	163			26		2		4	
02508		Electronic Data Interchange (EDI)	1	40			19		3	15		
02509		Electronic Equipment Rental					3			15		
02525		State Building Code (10 Fund)	19	1,104			276		10		35	
01000		MILITARY AFFAIRS	215						106	30	883	
04000		AGRICULTURE	321						151	228	446	
06000		OFFICE OF THE ATTORNEY GENERAL	308						127	213	358	
07000		PUBLIC SAFETY	1,278						575	653	2,759	
08000		OMBUDSMAN CORRECTIONS	7						3		5	
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL	28						10		54	
09300		PARI-MUTUAL RACING	4						4		12	
09400		STATE LOTTERY	152						43	137		
11000		EXAM BOARDS										
11008		BARBERS	1						1	15	1	
11010		ELECTRICITY	16						26		37	
11015		MEDICAL EXAMINERS	22						10		27	
11016		NURSING	21						8		17	
11018		PHARMACY	7						3		9	
11020		ARCHITECTS & ENGINEERING	4						3	15	3	
11021		DENTISTRY	5						3		12	
11050		BOXING	1								1	
11104		CHIROPRACTORS	3						2		17	
11118		PSYCHOLOGY	4						1		3	
11119		OPTOMETRY	1								2	
11133		NURSING HOME ADM	1						1		3	
11170		DIETETICS AND NUTRITION									1	
11200		SOCIAL WRK & MNTL HLTH										
11210		SOCIAL WRK LIC BD	6						2		7	
11220		MARR & FAMILY THERAPY BD	1								1	
11230		UNLIC MNTL HLTH PROV BD										
11310		ABSTRACTORS										
11320		ACCOUNTANCY	4						2	30	5	
11330		PODIATRY									1	
11340		VETERINARY MEDICINE	1						1		1	
11375		PRIVATE DETECTIVE BOARD									2	
11380		PEACE OFFICERS							3	15	8	

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

			Avg. FTE	Avg. FTE	Net Costs	SWA Trans	SWA Trans	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs	Net Costs
			16.4	16.5	16.6	16.6A	16.6B	17.2	17.3	17.4	18.2	19.2
Sched.	Dept.	Name	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Admin Mgmt Fiscal "A"	Admin Mgmt Fiscal "B"	Bureau of Property Mgmt	Plant Mgmt Resource Recovery	Facilities Management Leasing	Intertech Telecom- munications	Bureau of Operations Mgmt
	12000	HEALTH	779						384	243	1,101	
	13000	COMMERCE	188						259	61	183	
	14000	ANIMAL HEALTH BD	25						13		26	
	17000	HUMAN RIGHTS	46						17		77	
	18000	OFFICE OF ENVIRONMENTAL ASSISTANCE	45						21	30	61	
	19000	INDIAN AFFAIRS	4						2	15	12	
	21000	ECONOMIC SECURITY	1,418						539	15	2,585	
	22000	TRADE & ECON DEV	162						95	1,002	555	
	25000	CENTER FOR ARTS ED.	44						23		51	
	26000	STATE UNIV SYSTEM	3,380						1,574	440	4,550	
	27000	COMMUNITY COLLEGE BD	1,978						936	167	2,272	
	28000	SENATE							81		409	
	29000	NATURAL RESOURCES	1,899						866	501	3,045	
	30000	PLANNING	56						33	15	92	
	31000	HOUSE OF REPRESENTATIVES							106		387	
	32000	POLLUTION CONTROL	590						327	213	1,003	
	33000	TRIAL COURTS	537						316		447	
	34000	HOUSING FINANCE	108						56	91	174	
	36000	EDUCATION-VO-TECH	77						45		491	
	37000	EDUCATION-CENTRAL OFFICE	300						189	91	714	
	37001	EDUCATION-FARIBAUT SCHOOLS	142						46		58	
	38000	INVESTMENT BOARD	17						167	15	28	
	39000	GOVERNORS OFFICE	36						18	46	93	
	40000	HISTORICAL SOCIETY										
	41000	WRKRS COMP CT OF APPEALS	14						6	30	8	
	42000	LABOR & INDUSTRY	285						787	167	496	
	43000	IRON RANGE RESOURCES	96						44	167	212	
	48000	LABOR INTERPRETIVE CENTER									1	
	50000	ARTS BOARD	12						5	15	17	
	51000	LEGISLATIVE COMMISSIONS							36		70	
	52000	PUBLIC DEFENSE BOARD	247						95		338	
	53000	SECRETARY OF STATE	43						21	61	384	
	55000	HUMAN SERVICES-CENTRAL OFFICE	1,016						758	759	5,423	
	55000A	HUMAN SERVICES-INSTITUTIONS	3,271						1,211	395	1,292	
	58000	COURT OF APPEALS	60						29	46	54	
	60000	HIGHER ED COORD BD	46						82	15	74	
	61000	STATE AUDITOR	86						32	91	57	
	62000	STATE RETIREMENT	27						19		42	
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN	49						27	15	84	
	65000	JUDICIAL	124						76	152	1,111	
	66000	MN MUNICIPAL BOARD	3						2		5	
	67000	REVENUE	882						409	273	2,019	
	68000	TAX COURT	4						3	15	5	
	69000	TEACHERS RETIREMENT	36						19		62	
	75000	VETERANS AFFAIRS	22						17	15	39	
	75000A	VETERANS HOME BD	438						165	15	306	
	77000	ZOO	140						64	15	141	
	78000	CORRECTIONS	2,187						1,093	531	1,449	
	79000	TRANSPORTATION	3,587						1,699	319	4,789	
	80000	PUBLIC SERVICE	91						39	15	118	
	81000	U OF M										
	82000	PUBLIC UTIL COMM	34						18	15	34	
	99000	MISC OTHER BOARDS								15		
	99010	ACADEMY OF SCIENCE										
	99025	MILITARY ORDER PURPLE HEART								15		
	99030	MN Safety Council										
	99036	COUNCIL ON VO-TECH ED.	2						1	15	7	
	99041	HORTICULTURE										
	99042	PUBLIC EMPLOYEE REL BD										
	99050	CAPITOL AREA ARCH	3						2	15	3	
	99100	WORLD TRADE CTR	4						4		29	
	99150	REGIONAL TRANSIT BOARD										
	99190	IISAC (10 AND 20 FUND)							3	15	1	

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

Sched. No.	Dept. Div.	Name	Avg. FTE 16.4 Admin Mgmt Employee Assistance	Avg. FTE 16.5 Admin Mgmt Personnel Office	Net Costs 16.6 Admin Mgmt Fiscal Services	SWA Trans 16.6A Admin Mgmt Fiscal "A"	SWA Trans 16.6B Admin Mgmt Fiscal "B"	Net Costs 17.2 Bureau of Property Mgmt	Obj 0-3 Costs 17.3 Plant Mgmt Resource Recovery	No. of Leases 17.4 Facilities Management Leasing	Telephone Costs 18.2 Intertech Telecom- munications	Net Costs 19.2 Bureau of Operations Mgmt
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK								15	6	
99270		AMATEUR SPORTS	7						6		10	
99300		SENTENCING GUIDELINES	5						2		4	
99420		MN/WIS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDSMAN	11						4	15	17	
99460		HAZARDOUS SUBSTANCES BOARD	1						1		1	
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	7						3		13	
99550		Higher Education Board	6						6	76	23	
99620		HIGHER ED FAC AUTH	2						1			
99640		ETHICAL PRACTICES BOARD	5						4	30	6	
99690		HEARING EXAMINER	59						30	46	147	
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS	3						1	15	5	
99750		COUNCIL ON SPANISH MINNESOTANS	3						2	15	7	
99760		COUNCIL ON ASIAN MINNESOTANS	1						1		3	
99770		OMBUDSMEN FOR FAMILIES	2						1	15	4	
99780		SOIL & WATER RES	36						16	61	89	
99800		FINANCE-DEBT SERVICE										
99901		VETS OF FOREIGN WARS								15		
99902		DISABLED AMERICAN VETS								15		
99906		FINANCE NON-OPERATING/ MN SAFETY COUNCIL							15		6	
99908		COMMUNICATION IMPAIRED BD	2						27		673	
99909		TRANSPORTATION REGULATION BOARD	5						3		6	
99910		MINNESOTA TECHNOLOGY INC.							38		260	
99920		MN Business Finance	3						2		20	
99998		COMPUTER TEST/TRAINING	4									
99999		OTHER OTHER	6							137		
Totals			(8)	0	0	0	0	0	5	(5)	(66)	0



A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans	Net Costs
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Fiscal Year 2025 (YTD)			19.3	19.4	20.3	21.2	22.2	22.3	22.4	23.2	23.3	24.2
Sched.	Dept.		Operations	Operations	Planning and	Department	Finance	Finance	Finance	Finance	Finance	Finance
No.	Div.	Name	Materials	Central	Information	of	Budgets	Agency	Budget	Accounting	Accounting	Other
			Management	Mail	Mgmt	Finance		Controllers	Support	Dept	Services	
First Stepdown												
1.2		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	02110	Commissioner										
2.4	02111	Employee Assistance Program										
2.5	02120	Personnel Services										
2.6	02130	Fiscal Services										
2.6A	02130A	Fiscal A 45% (Gen'l Fund)										
2.6B	02130B	Fiscal B 55% (ISF)										
2.7	02111	Admin Mgmt - Non allocable										
3.2	02300	BUREAU OF PROPERTY MANAGEMENT										
3.3	02307	Plant Mgmt - Allocable										
3.4	02320	Real Estate Mgt - Leasing (10 Fund)										
4.2	02430	Telecommunications (Allocable 10 Fd)										
5.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
5.3	02511	Materials Management - Allocable 10 Fund										
5.4	02519	Central Mail - Allocable 10 Fd										
6.3	02411	Planning and Info Mgmt (old IPO)										
7.2	10000	DEPARTMENT OF FINANCE										
8.2	10000C	FINANCE-BUDGETS										
8.3	10000E	FINANCE- AGENCY CONTROLLERS										
8.4	10000F	FINANCE-BUDGET SUPPORT										
8.5	10000G	FINANCE-BUDGET GENL GOVT										
9.2	10000H	FINANCE-ACCOUNTING										
9.3	10000I	FINANCE-ACCOUNTING										
9.4	10000J	FINANCE-ACCOUNTING - SSP Development										
9.5	10000K	FINANCE-ACCOUNTING - MAPS Operations										
9.6	10000L	FINANCE-ACCOUNTING GENL GOVT										
10.2	10000M	FINANCE-OTHER										
10.3	10000N	FINANCE-OTHER FINANCIAL RPTG										
10.4	10000O	FINANCE-OTHER CENTRAL PAYROLL										
10.5	10000P	FINANCE-OTHER SINGLE AUDIT										
10.6	10000Q	FINANCE-OTHER GENL GOVT										
11.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS										
11.3	24000A	EMPLOYEE REL-PRSNL ADMN										
11.4	24000B	SSP H/R PAYROLL (DOER)										
11.5	24000C	EMPLOYEE REL-ALL OTHER										
12.2	45000	DEPARTMENT OF MEDIATION SERVICES										
12.3	45000	MEDIATIONS SVCS-STATE AGENCIES										
12.4	45001	MEDIATION SVCS-OTHER										
13.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR										
13.3	49001	LEGIS AUDITS-FINANCIAL AUDITS										
13.4	49002	LEGIS AUDITS-PROGRAM AUDITS										
13.5	49003	LEGIS AUDITS-SINGLE AUDITS										
13.6	49004	LEGIS AUDITS-GENERAL GOVT										
14.2	64000	TREASURER'S OFFICE										
14.3	64000A	TREASURER-TREASURY										
14.4	64000B	TREASURER-OTHER										
15.2	61000	STATE AUDITOR - SINGLE AUDIT										

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

Sched.	Dept.		A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans	Net Costs
No.	Div.	Name	19.3 Operations Materials Management	19.4 Operations Central Mail	20.3 Planning and Information Mgmt	21.2 Department of Finance	22.2 Finance Budgets	22.3 Finance Agency Controllers	22.4 Finance Budget Support	23.2 Finance Accounting Dept	23.3 Finance Accounting Services	24.2 Finance Other
		<b>Second Stepdown</b>										
		DEPARTMENT OF ADMINISTRATION										
16.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT										
16.3	02110	Commissioner										
16.4	02111	Employee Assistance Program										
16.5	02120	Personnel Services										
16.6	02130	Fiscal Services										
16.6A	02130A	Fiscal A 45% (Gen'l Fund)										
16.6B	02130B	Fiscal B 55% (ISF)										
16.7	02111	Admin Mgmt - Non allocable										
17.2	02300	BUREAU OF PROPERTY MANAGEMENT										
17.3	02307	Plant Mgmt - Allocable										
17.4	02320	Real Estate Mgt - Leasing (10 Fund)										
18.2	02430	Telecommunications (Allocable 10 Fd)										
19.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
19.3	02511	Materials Management - Allocable 10 Fund	(23,388)									
19.4	02519	Central Mail - Allocable 10 Fd		(4,326)								
20.3	02411	Planning and Info Mgmt (old IPO)			(12,509)							
21.2	10000	DEPARTMENT OF FINANCE	92	98	796	(240,289)						
22.2	10000C	FINANCE-BUDGETS				16,960	(16,960)					
22.3	10000E	FINANCE- AGENCY CONTROLLERS					10,425	(10,425)				
22.4	10000F	FINANCE-BUDGET SUPPORT					4,600		(4,600)			
22.5	10000G	FINANCE-BUDGET GENL GOVT					1,934					
23.2	10000H	FINANCE-ACCOUNTING				209,052				(209,052)		
23.3	10000I	FINANCE-ACCOUNTING								37,805	(37,805)	
23.4	10000J	FINANCE-ACCOUNTING - SSP								169,810		
23.5	10000K	FINANCE-ACCOUNTING GENL GOVT								1,438		
24.2	10000L	FINANCE-OTHER				14,277						(14,277)
24.3	10000M	FINANCE-OTHER FINANCIAL RPTG										3,691
24.4	10000N	FINANCE-OTHER CENTRAL PAYROLL										6,205
24.5	10000O	FINANCE-OTHER SINGLE AUDIT										125
24.6	10000P	FINANCE-OTHER GENL GOVT										4,256
25.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	183	72	190			185	30		672	
25.3	24000A	EMPLOYEE REL-PRSNL ADMN										
25.4	24000B	SSP H/R PAYROLL (DOER)										
25.5	24000C	EMPLOYEE REL-ALL OTHER										
26.2	45000	DEPARTMENT OF MEDIATION SERVICES	15	3	5			5	4		18	
26.3	45000	MEDIATIONS SVCS-STATE AGENCIES										
26.4	45001	MEDIATION SVCS-OTHER										
27.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	28	4	12			7	4		26	
27.3	49001	LEGIS AUDITS-FINANCIAL AUDITS										
27.4	49002	LEGIS AUDITS-PROGRAM AUDITS										
27.5	49003	LEGIS AUDITS-SINGLE AUDITS										
27.6	49004	LEGIS AUDITS-GENERAL GOVT										
28.2	64000	TREASURER'S OFFICE	11	1	1			15	4		55	
28.3	64000A	TREASURER-TREASURY										
28.4	64000B	TREASURER-OTHER										
29.2	61000	STATE AUDITOR - SINGLE AUDIT	50	10								

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

Sched.	Dept.	Name	A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans	Net Costs
No.	Div.		19.3 Operations Materials Management	19.4 Operations Central Mail	20.3 Planning and Information Mgmt	21.2 Department of Finance	22.2 Finance Budgets	22.3 Finance Agency Controllers	22.4 Finance Budget Support	23.2 Finance Accounting Dept	23.3 Finance Accounting Services	24.2 Finance Other
99YYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)	2	5	1			3	3		12	
02211		Risk Management (41 Fund)	29					6	4		22	
02220		Management Analysis	22	1				5	3		17	
02305		Building Construction	28	2				5	7		18	
02307		Plant Management (Consolidated)	74		5			50	10		183	
02310		Building Fund Operations (69 Fund)	439					21	2		77	
02410		Computer Services/Telecomm (97 Fund)	175	34	3			126	22		457	
02430		911 Emergency (17 Fund)										
02443		Records Center/Micrographics	11					11	2		40	
02510		Cooperative Purchasing (94 Fund)	1					1	1		4	
02511		Mat'l's Mgmt - Central Stores (93 Fund)							2			
02512		Materials Distribution (94 Fund)	4					5	3		18	
02513		Central Stores (93 Fund)	31	2	1			106	1		385	
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)	259	1	5			79	3		287	
02515		Minnesota Bookstore (84 Fund)	8	36				16	2		58	
02518		Central Mail - Addressing/Inserting (98 Fund)	2					4			13	
02520		Printing - 92 Fund	37					81			292	
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02111		Admin Mgmt - Non allocable										
02140		Oil Overcharge (17 Fund)	1						1		1	
02141		Development Disabilities (30 Fund)	16	7				4	11		15	
02142		STAR (20, 30 Funds)	13	2				3	3		13	
02113		Public Broadcasting (10 Fund)							2			
02303		Gov's Residence Council (69 Fund)						1	3		2	
02444		Public Info Policy Analysis - PIPA (10 Fund)	3	1				1			2	
02508		Electronic Data Interchange (EDI)	2		17						1	
02509		Electronic Equipment Rental										
02525		State Building Code (10 Fund)	4	7				6	2		22	
01000		MILITARY AFFAIRS	83					72	29		261	
04000		AGRICULTURE	692	67	5			166	129		603	
06000		OFFICE OF THE ATTORNEY GENERAL	160	43	14			60	37		217	
07000		PUBLIC SAFETY	1,257	825	954			1,871	217		6,784	
08000		OMBUDSMAN CORRECTIONS	1		2			2	1		7	
09100		GAMING-ADMIN UNIT										
09200		GAMBLING CONTROL	10	3				9	2		31	
09300		PARI-MUTUAL RACING	12		3			8	7		28	
09400		STATE LOTTERY						5			17	
11000		EXAM BOARDS										
11008		BARBERS	2	1				2	1		8	
11010		ELECTRICITY	8	2	19			15	2		55	
11015		MEDICAL EXAMINERS	30	21				20	2		73	
11016		NURSING	6	37	17			19	2		70	
11018		PHARMACY	4	5	4			6	1		22	
11020		ARCHITECTS & ENGINEERING	8	1	4			9	1		32	
11021		DENTISTRY	18	12	1			7	1		26	
11050		BOXING	2					1	1		3	
11104		CHIROPRACTORS	4	3				6	2		22	
11118		PSYCHOLOGY	1	4				4	1		14	
11119		OPTOMETRY	1	1	1			2	1		7	
11133		NURSING HOME ADM	1	1				3	1		12	
11170		DIETETICS AND NUTRITION	1								2	
11200		SOCIAL WRK & MNLT HLTH										
11210		SOCIAL WRK LIC BD	2	6	7			6	1		22	
11220		MARR & FAMILY THERAPY BD	1	1				2	1		7	
11230		UNLIC MNLT HLTH PROV BD										
11310		ABSTRACTORS										
11320		ACCOUNTANCY	7	12	6			6	1		22	
11330		PODIATRY	1					1	1		4	
11340		VETERINARY MEDICINE	1	1				2	1		6	
11375		PRIVATE DETECTIVE BOARD	2					1	1		3	
11380		PEACE OFFICERS	2	2				6	5		20	

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

Sched.	Dept		A44 Trans	Postage Costs	Computer Svcs	Net Costs	Net Costs	SWA Trans	Number of AID's	Net Costs	SWA Trans	Net Costs
No.	Div	Name	19 3 Operations Materials Management	19 4 Operations Central Mail	20 3 Planning and Information Mgmt	21 2 Department of Finance	22 2 Finance Budgets	22 3 Finance Agency Controllers	22 4 Finance Budget Support	23 2 Finance Accounting Dept	23 3 Finance Accounting Services	24 2 Finance Other
	12000	HEALTH	1,021	157	42			389	366		1,409	
	13000	COMMERCE	49	70	113			96	14		348	
	14000	ANIMAL HEALTH BD	28	7	1			27	5		100	
	17000	HUMAN RIGHTS	12	9				6	4		22	
	18000	OFFICE OF ENVIRONMENTAL ASSISTANCE	76	27	5			19	26		67	
	19000	INDIAN AFFAIRS	13					4	11		14	
	21000	ECONOMIC SECURITY	862	6	464			884	54		3,204	
	22000	TRADE & ECON DEV	406	152	26			91	98		330	
	25000	CENTER FOR ARTS ED	128	12				34	9		122	
	26000	STATE UNIV SYSTEM	2,122	35	73			474	32		1,719	
	27000	COMMUNITY COLLEGE BD	1,185	35	8			488	41		1,769	
	28000	SENATE			5			5	2		16	
	29000	NATURAL RESOURCES	1,777	216	50			955	773		3,462	
	30000	PLANNING	49	15	1			19	20		67	
	31000	HOUSE OF REPRESENTATIVES			13			4	4		16	
	32000	POLLUTION CONTROL	407	53	2			169	236		612	
	33000	TRIAL COURTS	135	1				90	26		326	
	34000	HOUSING FINANCE	84	32	232			53	23		194	
	36000	EDUCATION-VO-TECH	112	22	5			47	158		172	
	37000	EDUCATION-CENTRAL OFFICE	656	158	18			302	236		1,096	
	37001	EDUCATION-FARIBAULT SCHOOLS	28					19	31		70	
	38000	INVESTMENT BOARD	7	1				5	7		17	
	39000	GOVERNORS OFFICE	14	15				15	6		53	
	40000	HISTORICAL SOCIETY	1					2	6		8	
	41000	WRKRS COMP CT OF APPEALS	3	1				1	1		5	
	42000	LABOR & INDUSTRY	393	75	11			150	61		543	
	43000	IRON RANGE RESOURCES	161					53	30		193	
	48000	LABOR INTERPRETIVE CENTER	7					1	1		3	
	50000	ARTS BOARD	174					9	14		33	
	51000	LEGISLATIVE COMMISSIONS			2			14	15		49	
	52000	PUBLIC DEFENSE BOARD	1					39	9		143	
	53000	SECRETARY OF STATE	53	40	44			19	8		67	
	55000	HUMAN SERVICES-CENTRAL OFFICE	2,040	887	7,799			466	303		1,691	
	55000A	HUMAN SERVICES-INSTITUTIONS			4			345	240		1,253	
	58000	COURT OF APPEALS	6	8				3	1		11	
	60000	HIGHER ED COORD BD	115	28	5			41	23		148	
	61000	STATE AUDITOR			1			17	5		60	
	62000	STATE RETIREMENT	2	37	48			13	4		47	
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN	58	117				16	6		59	
	65000	JUDICIAL	105	34	104			42	30		152	
	66000	MN MUNICIPAL BOARD	1	1	8			2	2		8	
	67000	REVENUE	240	459	821			194	111		704	
	68000	TAX COURT	8	1	1			2	1		6	
	69000	TEACHERS RETIREMENT	8	90	23			8	1		28	
	75000	VETERANS AFFAIRS	11	5				24	6		87	
	75000A	VETERANS HOME BD	190		52			110	58		400	
	77000	ZOO	37					83	73		303	
	78000	CORRECTIONS	1,784	31	47			520	463		1,887	
	79000	TRANSPORTATION	4,281	112	383			761	174		2,759	
	80000	PUBLIC SERVICE	58	2	6			29	25		104	
	81000	U OF M						1	4		2	
	82000	PUBLIC UTIL COMM	28	5	6			10	5		37	
	99000	MISC OTHER BOARDS										
	99010	ACADEMY OF SCIENCE										
	99025	MILITARY ORDER PURPLE HEART										
	99030	MN Safety Council										
	99036	COUNCIL ON VO-TECH ED.	4					3	3		12	
	99041	HORTICULTURE										
	99042	PUBLIC EMPLOYEE REL BD						2	4		8	
	99050	CAPITOL AREA ARCH	20					7	5		25	
	99100	WORLD TRADE CTR.		3								
	99150	REGIONAL TRANSIT BOARD							2			
	99190	IISAC (10 AND 20 FUND)	4	1				1	1		3	

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

Sched. No.	Dept. Div.	Name	A44 Trans 19.3 Operations Materials Management	Postage Costs 19.4 Operations Central Mail	Computer Svcs 20.3 Planning and Information Mgmt	Net Costs 21.2 Department of Finance	Net Costs 22.2 Finance Budgets	SWA Trans 22.3 Finance Agency Controllers	Number of AID's 22.4 Finance Budget Support	Net Costs 23.2 Finance Accounting Dept	SWA Trans 23.3 Finance Accounting Services	Net Costs 24.2 Finance Other
99200		HUMANITIES COMMISSION							1			
99245		VOYAGEURS PARK	2					1			4	
99270		AMATEUR SPORTS	6					3	2		11	
99300		SENTENCING GUIDELINES	7		1			2	2		6	
99420		MN/WIS BNDRY AREA									1	
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDSMAN	3	1		1		2	1		9	
99460		HAZARDOUS SUBSTANCES BOARD	1					1			3	
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	4	3				3	3		12	
99550		Higher Education Board	13	3				5	1		18	
99620		HIGHER ED FAC AUTH										
99640		ETHICAL PRACTICES BOARD	2	5		1		6	7		20	
99690		HEARING EXAMINER	12			1		17	4		62	
99700		SCIENCE MUSEUM							1			
99710		COUNCIL ON BLACK MINNESOTANS	2	2				3	6		9	
99750		COUNCIL ON SPANISH MINNESOTANS	4	1				2	6		9	
99760		COUNCIL ON ASIAN MINNESOTANS	4	1				3	5		10	
99770		OMBUDSMEN FOR FAMILIES	4					2	3		6	
99780		SOIL & WATER RES	406	9		1		19	7		69	
99800		FINANCE-DEBT SERVICE						9	49		34	
99901		VETS OF FOREIGN WARS										
99902		DISABLED AMERICAN VETS	1									
99906		FINANCE NON-OPERATING/ MN SAFETY COUNCIL	74					63	20		229	
99908		COMMUNICATION IMPAIRED BD	10	1		8		4	1		13	
99909		TRANSPORTATION REGULATION BOARD	1	3				1	1		3	
99910		MINNESOTA TECHNOLOGY INC.	15					35	15		127	
99920		MN Business Finance	3					3			11	
99998		COMPUTER TEST/TRAINING							1			
99999		OTHER OTHER						1	4		5	
Totals			7	(2)	(1)	0	(1)	0	(5)	1	(3)	0

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

SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Program Hrs
24.3 Finance Financial Reporting	24.4 Finance Central Payroll	24.5 Finance Single Audit	25.2 Department of Employee Relations	25.3 DOER Personnel Administration	26.2 Department of Mediation Services	26.3 Mediation State Agencies	27.2 Office of the Legislative Auditor	27.3 OLA Financial Audits	27.4 OLA Program Audits

Sched. No.	Dept. Div.	Name
<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	02111	Employee Assistance Program
2.5	02120	Personnel Services
2.6	02130	Fiscal Services
2.6A	02130A	Fiscal A 45% (Gen'l Fund)
2.6B	02130B	Fiscal B 55% (ISF)
2.7	02111	Admin Mgmt - Non allocable
3.2	02300	BUREAU OF PROPERTY MANAGEMENT
3.3	02307	Plant Mgmt - Allocable
3.4	02320	Real Estate Mgt - Leasing (10 Fund)
4.2	02430	Telecommunications (Allocable 10 Fd)
5.2	02500	BUREAU OF OPERATIONS MANAGEMENT
5.3	02511	Materials Management - Allocable 10 Fund
5.4	02519	Central Mail - Allocable 10 Fd
6.3	02411	Planning and Info Mgmt (old IPO)
7.2	10000	DEPARTMENT OF FINANCE
8.2	10000C	FINANCE-BUDGETS
8.3	10000E	FINANCE- AGENCY CONTROLLERS
8.4	10000F	FINANCE-BUDGET SUPPORT
8.5	10000G	FINANCE-BUDGET GENL GOVT
9.2	10000H	FINANCE-ACCOUNTING
9.3	10000I	FINANCE-ACCOUNTING
9.4	10000J	FINANCE-ACCOUNTING - SSP Development
9.5	10000K	FINANCE-ACCOUNTING - MAPS Operations
9.6	10000L	FINANCE-ACCOUNTING GENL GOVT
10.2	10000M	FINANCE-OTHER
10.3	10000N	FINANCE-OTHER FINANCIAL RPTG
10.4	10000O	FINANCE-OTHER CENTRAL PAYROLL
10.5	10000P	FINANCE-OTHER SINGLE AUDIT
10.6	10000Q	FINANCE-OTHER GENL GOVT
11.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS
11.3	24000A	EMPLOYEE REL-PRSNL ADMN
11.4	24000B	SSP H/R PAYROLL (DOER)
11.5	24000C	EMPLOYEE REL-ALL OTHER
12.2	45000	DEPARTMENT OF MEDIATION SERVICES
12.3	45000	MEDIATIONS SVCS-STATE AGENCIES
12.4	45001	MEDIATION SVCS-OTHER
13.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR
13.3	49001	LEGIS AUDITS-FINANCIAL AUDITS
13.4	49002	LEGIS AUDITS-PROGRAM AUDITS
13.5	49003	LEGIS AUDITS-SINGLE AUDITS
13.6	49004	LEGIS AUDITS-GENERAL GOVT
14.2	64000	TREASURER'S OFFICE
14.3	64000A	TREASURER-TREASURY
14.4	64000B	TREASURER-OTHER
15.2	61000	STATE AUDITOR - SINGLE AUDIT

SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Program Hrs
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State Fiscal Year 1955 (Actual)			24.3	24.4	24.5	25.2	25.3	26.2	26.3	27.2	27.3	27.4
Sched.	Dept.		Finance	Finance	Finance	Department of	DOER	Department of	Mediation	Office of the	OLA	OLA
No.	Div.	Name	Financial	Central	Single	Employee	Personnel	Mediation	State	Legislative	Financial	Program
			Reporting	Payroll	Audit	Relations	Administration	Services	Agencies	Auditor	Audits	Audits
		<b>Second Stepdown</b>										
	02000	DEPARTMENT OF ADMINISTRATION										
16.2	02001	BUREAU OF ADMINISTRATIVE MANAGEMENT										
16.3	02110	Commissioner										
16.4	02111	Employee Assistance Program										
16.5	02120	Personnel Services										
16.6	02130	Fiscal Services										
16.6A	02130A	Fiscal A 45% (Gen'l Fund)										
16.6B	02130B	Fiscal B 55% (ISF)										
16.7	02111	Admin Mgmt - Non allocable										
17.2	02300	BUREAU OF PROPERTY MANAGEMENT										
17.3	02307	Plant Mgmt - Allocable										
17.4	02320	Real Estate Mgt - Leasing (10 Fund)										
18.2	02430	Telecommunications (Allocable 10 Fd)										
19.2	02500	BUREAU OF OPERATIONS MANAGEMENT										
19.3	02511	Materials Management - Allocable 10 Fund										
19.4	02519	Central Mail - Allocable 10 Fd										
20.3	02411	Planning and Info Mgmt (old IPO)										
21.2	10000	DEPARTMENT OF FINANCE										
22.2	10000C	FINANCE-BUDGETS										
22.3	10000E	FINANCE- AGENCY CONTROLLERS										
22.4	10000F	FINANCE-BUDGET SUPPORT										
22.5	10000G	FINANCE-BUDGET GENL GOVT										
23.2	10000H	FINANCE-ACCOUNTING										
23.3	10000I	FINANCE-ACCOUNTING										
23.4	10000J	FINANCE-ACCOUNTING - SSP										
23.5	10000K	FINANCE-ACCOUNTING GENL GOVT										
24.2	10000L	FINANCE-OTHER										
24.3	10000M	FINANCE-OTHER FINANCIAL RPTG	(3,691)									
24.4	10000N	FINANCE-OTHER CENTRAL PAYROLL		(6,205)								
24.5	10000O	FINANCE-OTHER SINGLE AUDIT			(125)							
24.6	10000P	FINANCE-OTHER GENL GOVT										
25.2	24000	DEPARTMENT OF EMPLOYEE RELATIONS	66	27		(112,443)						
25.3	24000A	EMPLOYEE REL-PRSNL ADMN				99,841	(99,841)					
25.4	24000B	SSP H/R PAYROLL (DOER)				1,099						
25.5	24000C	EMPLOYEE REL-ALL OTHER				11,502						
26.2	45000	DEPARTMENT OF MEDIATION SERVICES	2	3			58	(4,402)				
26.3	45000	MEDIATIONS SVCS-STATE AGENCIES						54	(54)			
26.4	45001	MEDIATION SVCS-OTHER						4,348				
27.2	49000	OFFICE OF THE LEGISLATIVE AUDITOR	3	10			180			(86,121)		
27.3	49001	LEGIS AUDITS-FINANCIAL AUDITS								49,719	(49,719)	
27.4	49002	LEGIS AUDITS-PROGRAM AUDITS								16,118		(16,118)
27.5	49003	LEGIS AUDITS-SINGLE AUDITS								12,664		
27.6	49004	LEGIS AUDITS-GENERAL GOV'T								7,621		
28.2	64000	TREASURER'S OFFICE	5	2			33				480	
28.3	64000A	TREASURER-TREASURY										
28.4	64000B	TREASURER-OTHER										
29.2	61000	STATE AUDITOR - SINGLE AUDIT									2	

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

Sched. No.	Dept. Div.	Name	SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Program Hrs
			24 3 Finance Financial Reporting	24 4 Finance Central Payroll	24 5 Finance Single Audit	25 2 Department of Employee Relations	25 3 DOER Personnel Administration	26 2 Department of Mediation Services	26 3 Mediation State Agencies	27 2 Office of the Legislative Auditor	27 3 OLA Financial Audits	27 4 OLA Program Audits
99YYY		Consumer Agencies										
02000		Administration										
02160		Volunteer Services (20 Fund)	1	1			13					
02211		Risk Management (41 Fund)	2	1			10					
02220		Management Analysis	2	5			68					
02305		Building Construction	2	4			72					
02307		Plant Management (Consolidated)	18	38			596					
02310		Building Fund Operations (69 Fund)	8									
02410		Computer Services/Telecomm (97 Fund)	45	32			566					
02430		911 Emergency (17 Fund)					8					
02443		Records Center/Micrographics	4	4			47					
02510		Cooperative Purchasing (94 Fund)		1			12					
02511		Mat'ls Mgmt - Central Stores (93 Fund)										
02512		Materials Distribution (94 Fund)	2	3			28					
02513		Central Stores (93 Fund)	38	3			37					
02514		Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)	28	3			51					
02515		Minnesota Bookstore (84 Fund)	6	3			48					
02518		Central Mail - Addressing/Inserting (98 Fund)	1	2			15					
02520		Printing - 92 Fund	29	11			127					
99XXX		OTHER (inc Non-Allowable 10 Fund)										
02111		Admin Mgmt - Non allocable										
02140		Oil Overcharge (17 Fund)					2					
02141		Development Disabilities (30 Fund)	1	1			13					
02142		STAR (20, 30 Funds)	1	1			12					
02113		Public Broadcasting (10 Fund)										
02303		Gov's Residence Council (69 Fund)										
02444		Public Info Policy Analysis - PIPA (10 Fund)		1			10					
02508		Electronic Data Interchange (EDI)		1			2					
02509		Electronic Equipment Rental										
02525		State Building Code (10 Fund)	2	3			69					
01000		MILITARY AFFAIRS	25	54	1		772				361	90
04000		AGRICULTURE	59	68			1,153		1		507	90
06000		OFFICE OF THE ATTORNEY GENERAL	21	54			1,105		1		399	
07000		PUBLIC SAFETY	662	280	1		4,590		2		1,266	90
08000		OMBUDSMAN CORRECTIONS	1	1			24				38	
09100		GAMING-ADMIN UNIT									6	
09200		GAMBLING CONTROL	3	5			99				137	
09300		PARI-MUTUAL RACING	3	1			13				118	
09400		STATE LOTTERY	2	29			544				582	
11000		EXAM BOARDS										
11008		BARBERS	1				5				42	
11010		ELECTRICITY	5	3			57				120	
11015		MEDICAL EXAMINERS	7	4			77				144	
11016		NURSING	7	4			74				72	
11018		PHARMACY	2	1			25				51	
11020		ARCHITECTS & ENGINEERING	3	1			16				47	
11021		DENTISTRY	2	1			19				82	
11050		BOXING					4				49	
11104		CHIROPRACTORS	2	1			12				68	
11118		PSYCHOLOGY	1	1			14				38	
11119		OPTOMETRY	1				4				78	
11133		NURSING HOME ADM	1				5				45	
11170		DIETETICS AND NUTRITION										
11200		SOCIAL WRK & MNLT HLTH									83	
11210		SOCIAL WRK LIC BD	2	1			22					
11220		MARR & FAMILY THERAPY BD	1				4					
11230		UNLIC MNLT HLTH PROV BD										
11310		ABSTRACTORS										
11320		ACCOUNTANCY	2	1			14				121	
11330		PODIATRY									26	
11340		VETERINARY MEDICINE	1				3				47	
11375		PRIVATE DETECTIVE BOARD										
11380		PEACE OFFICERS	2	1							189	



SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Program Hrs
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State Fiscal Year 1995 (Actual)			24.3	24.4	24.5	25.2	25.3	26.2	26.3	27.2	27.3	27.4
Sched.	Dept.		Finance	Finance	Finance	Department of	DOER	Department of	Mediation	Office of the	OLA	OLA
No.	Div.	Name	Financial	Central	Single	Employee	Personnel	Mediation	State	Legislative	Financial	Program
			Reporting	Payroll	Audit	Relations	Administration	Services	Agencies	Auditor	Audits	Audits
	12000	HEALTH	138	154	4		2,797		2		393	226
	13000	COMMERCE	34	35			674				248	90
	14000	ANIMAL HEALTH BD	10	6			89				108	
	17000	HUMAN RIGHTS	2	9			165				267	90
	18000	OFFICE OF ENVIRONMENTAL ASSISTANCE	7	9			162					
	19000	INDIAN AFFAIRS	1	1			16				174	
	21000	ECONOMIC SECURITY	313	293	9		5,093		3		2,184	90
	22000	TRADE & ECON DEV	32	34	2		583				521	90
	25000	CENTER FOR ARTS ED.	12	8			158				265	
	26000	STATE UNIV SYSTEM	168	547			12,135		7		2,281	
	27000	COMMUNITY COLLEGE BD	173	316			7,104		4		3,680	
	28000	SENATE	2									
	29000	NATURAL RESOURCES	338	814	1		6,818		4		1,944	90
	30000	PLANNING	7	10			202				162	
	31000	HOUSE OF REPRESENTATIVES	2									7,271
	32000	POLLUTION CONTROL	60	149	1		2,119		1		383	181
	33000	TRIAL COURTS	32	69			1,928		1			
	34000	HOUSING FINANCE	19	23	3		389				530	
	36000	EDUCATION-VO-TECH	17	15	1		277				483	
	37000	EDUCATION-CENTRAL OFFICE	107	56	11		1,078		1		1,770	90
	37001	EDUCATION-FARIBAULT SCHOOLS	7	29			511				145	
	38000	INVESTMENT BOARD	2	3			62				2,832	
	39000	GOVERNORS OFFICE	5	7			129				348	
	40000	HISTORICAL SOCIETY	1	3							268	
	41000	WRKRS COMP CT OF APPEALS		3			51				69	
	42000	LABOR & INDUSTRY	53	64			1,023		1		1,051	90
	43000	IRON RANGE RESOURCES	19	18			346				380	
	48000	LABOR INTERPRETIVE CENTER					1					
	50000	ARTS BOARD	3	2			42				158	
	51000	LEGISLATIVE COMMISSIONS	5								385	
	52000	PUBLIC DEFENSE BOARD	14	27			887				375	
	53000	SECRETARY OF STATE	7	9			156				442	
	55000	HUMAN SERVICES-CENTRAL OFFICE	165	184	78		3,648		2		3,141	90
	55000A	HUMAN SERVICES-INSTITUTIONS	122	890			11,747		6		584	
	58000	COURT OF APPEALS	1	9			217					
	60000	HIGHER ED COORD BD	14	27			164				252	
	61000	STATE AUDITOR	6	17			309				338	
	62000	STATE RETIREMENT	5	6			98				1,421	
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN	6	11			178				1,054	
	65000	JUDICIAL	15	27			445				784	278
	66000	MN MUNICIPAL BOARD	1	1			11				47	
	67000	REVENUE	69	181			3,166		2		3,143	90
	68000	TAX COURT	1	1			16				45	
	69000	TEACHERS RETIREMENT	3	8			131				860	
	75000	VETERANS AFFAIRS	8	4			80				90	90
	75000A	VETERANS HOME BD	39	110			1,572		1		767	
	77000	ZOO	30	34			504				158	
	78000	CORRECTIONS	184	455			7,852		4		1,756	1,283
	79000	TRANSPORTATION	269	804	12		12,881		7		2,706	90
	80000	PUBLIC SERVICE	10	20			327				210	90
	81000	U OF M									1,550	
	82000	PUBLIC UTIL COMM	4	7			121				163	
	99000	MISC OTHER BOARDS										
	99010	ACADEMY OF SCIENCE										
	99025	MILITARY ORDER PURPLE HEART										
	99030	MN Safety Council										
	99036	COUNCIL ON VO-TECH ED.	1	1			9				50	
	99041	HORTICULTURE										
	99042	PUBLIC EMPLOYEE REL BD										
	99050	CAPITOL AREA ARCH.	1	1			12				410	
	99100	WORLD TRADE CTR.	2	1			16				348	
	99150	REGIONAL TRANSIT BOARD										
	99190	IISAC (10 AND 20 FUND)										

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

			SWA Trans	Payroll Trans	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Program Hrs
			24.3 Finance Financial Reporting	24.4 Finance Central Payroll	24.5 Finance Single Audit	25.2 Department of Employee Relations	25.3 DOER Personnel Administration	26.2 Department of Mediation Services	26.3 Mediation State Agencies	27.2 Office of the Legislative Auditor	27.3 OLA Financial Audits	27.4 OLA Program Audits
Sched No.	Dept Div	Name										
99200		HUMANITIES COMMISSION										
99245		VOYAGEURS PARK					2				17	
99270		AMATEUR SPORTS	1	1			24				148	
99300		SENTENCING GUIDELINES	1	1			18				2	
99420		MN WIS BNDRY AREA										
99430		UNIFORM LAWS CMSN										
99440		MENTAL HEALTH & RETARDATION OMBUDSMAN	1	2			41				52	
99460		HAZARDOUS SUBSTANCES BOARD					4				46	
99500		HEALTH CARE COMMISSION										
99510		DISABILITY COUNCIL	1	1			25				48	
99550		Higher Education Board	2	1			23				109	
99620		HIGHER ED FAC AUTH					7					
99640		ETHICAL PRACTICES BOARD	2	1			20				132	
99690		HEARING EXAMINER	6	12			211				87	
99700		SCIENCE MUSEUM										
99710		COUNCIL ON BLACK MINNESOTANS	1				9				115	
99750		COUNCIL ON SPANISH MINNESOTANS	1				10				188	
99760		COUNCIL ON ASIAN MINNESOTANS	1				5				116	
99770		OMBUDSMEN FOR FAMILIES	1				8					
99780		SOIL & WATER RES	7	7			129				262	
99800		FINANCE-DEBT SERVICE	3									
99901		VETS OF FOREIGN WARS									124	
99902		DISABLED AMERICAN VETS										
99906		FINANCE NON-OPERATING/ MN SAFETY COUNCIL	22									
99908		COMMUNICATION IMPAIRED BD	1				8				130	
99909		TRANSPORTATION REGULATION BOARD		1			19				63	
99910		MINNESOTA TECHNOLOGY INC.	12								148	
99920		MN Business Finance	1				10					
99998		COMPUTER TEST/TRAINING					15					
99999		OTHER OTHER					22				1,011	5,523
Totals			1	2	(1)	(1)	0	0	(4)	1	0	(6)

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

		Single Audit Hrs	Net Costs	SWA Trans & Sub-	
		27.5 OLA Single	28.2 State Treasurer's	28.3 Treasurer Treasury	Final Allocation
Sched. No.	Dept Div.	Audits	Office	Allocable	Totals
<b>First Stepdown</b>					
1.2					0
	02000				0
2.2	02001				0
2.3	02110				0
2.4	02111				0
2.5	02120				0
2.6	02130				0
2.6A	02130A				0
2.6B	02130B				0
2.7	02111				0
3.2	02300				0
3.3	02307				0
3.4	02320				0
4.2	02430				0
5.2	02500				0
5.3	02511				0
5.4	02519				0
6.3	02411				0
7.2	10000				0
8.2	10000C				0
8.3	10000E				0
8.4	10000F				0
8.5	10000G				12,821
9.2	10000H				0
9.3	10000I				0
9.4	10000J				1,125,560
9.5	10000K				0
9.6	10000L				9,528
10.2	10000M				0
10.3	10000N				0
10.4	10000O				0
10.5	10000P				0
10.6	10000Q				28,208
11.2	24000				0
11.3	24000A				0
11.4	24000B				8,366
11.5	24000C				87,544
12.2	45000				0
12.3	45000				0
12.4	45001				26,539
13.2	49000				0
13.3	49001				0
13.4	49002				0
13.5	49003				0
13.6	49004				103,558
14.2	64000				0
14.3	64000A				0
14.4	64000B				59,263
15.2	61000				0

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

	Single Audit Hrs	Net Costs	SWA Trans & Sub-	
	27.5 OLA Single Audits	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable	Final Allocation Totals
<b>Second Stepdown</b>				0
02000 DEPARTMENT OF ADMINISTRATION				112,798
16.2 02001 BUREAU OF ADMINISTRATIVE MANAGEMENT				0
16.3 02110 Commissioner				0
16.4 02111 Employee Assistance Program				0
16.5 02120 Personnel Services				0
16.6 02130 Fiscal Services				0
16.6A 02130A Fiscal A 45% (Gen'l Fund)				0
16.6B 02130B Fiscal B 55% (ISF)				0
16.7 02111 Admin Mgmt - Non allocable				0
17.2 02300 BUREAU OF PROPERTY MANAGEMENT				0
17.3 02307 Plant Mgmt - Allocable				0
17.4 02320 Real Estate Mgt - Leasing (10 Fund)				0
18.2 02430 Telecommunications (Allocable 10 Fd)				0
19.2 02500 BUREAU OF OPERATIONS MANAGEMENT				0
19.3 02511 Materials Management - Allocable 10 Fund				0
19.4 02519 Central Mail - Allocable 10 Fd				0
20.3 02411 Planning and Info Mgmt (old IPO)				0
21.2 10000 DEPARTMENT OF FINANCE				0
22.2 10000C FINANCE-BUDGETS				0
22.3 10000E FINANCE- AGENCY CONTROLLERS				0
22.4 10000F FINANCE-BUDGET SUPPORT				0
22.5 10000G FINANCE-BUDGET GENL GOVT				1,934
23.2 10000H FINANCE-ACCOUNTING				0
23.3 10000I FINANCE-ACCOUNTING				0
23.4 10000J FINANCE-ACCOUNTING - SSP				169,810
23.5 10000K FINANCE-ACCOUNTING GENL GOVT				1,438
24.2 10000L FINANCE-OTHER				0
24.3 10000M FINANCE-OTHER FINANCIAL RPTG				0
24.4 10000N FINANCE-OTHER CENTRAL PAYROLL				0
24.5 10000O FINANCE-OTHER SINGLE AUDIT				0
24.6 10000P FINANCE-OTHER GENL GOVT				4,256
25.2 24000 DEPARTMENT OF EMPLOYEE RELATIONS				0
25.3 24000A EMPLOYEE REL-PRSNL ADMN				0
25.4 24000B SSP H/R PAYROLL (DOER)				1,099
25.5 24000C EMPLOYEE REL-ALL OTHER				11,502
26.2 45000 DEPARTMENT OF MEDIATION SERVICES				0
26.3 45000 MEDIATIONS SVCS-STATE AGENCIES				0
26.4 45001 MEDIATION SVCS-OTHER				4,348
27.2 49000 OFFICE OF THE LEGISLATIVE AUDITOR				0
27.3 49001 LEGIS AUDITS-FINANCIAL AUDITS				0
27.4 49002 LEGIS AUDITS-PROGRAM AUDITS				0
27.5 49003 LEGIS AUDITS-SINGLE AUDITS	(12,664)			0
27.6 49004 LEGIS AUDITS-GENERAL GOVT				7,621
28.2 64000 TREASURER'S OFFICE		(808)		0
28.3 64000A TREASURER-TREASURY		48	(48)	0
28.4 64000B TREASURER-OTHER		760		760
29.2 61000 STATE AUDITOR - SINGLE AUDIT				62

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

Single Audit Hrs      Net Costs      SWA Trans & Sub-

Sched. No.	Dept. Div.	Name	27.5 OLA Single Audits	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable	Final Allocation Totals
	99YYY	Consumer Agencies				0
	02000	Administration				0
	02160	Volunteer Services (20 Fund)				15,557
	02211	Risk Management (41 Fund)				19,579
	02220	Management Analysis				56,520
	02305	Building Construction				60,631
	02307	Plant Management (Consolidated)				445,472
	02310	Building Fund Operations (69 Fund)				81,597
	02410	Computer Services/Telecomm (97 Fund)				580,691
	02430	911 Emergency (17 Fund)				6,392
	02443	Records Center/Micrographics				48,010
	02510	Cooperative Purchasing (94 Fund)				10,005
	02511	Mat'l's Mgmt - Central Stores (93 Fund)				256
	02512	Materials Distribution (94 Fund)				27,697
	02513	Central Stores (93 Fund)				170,197
	02514	Travel Mgmt (Prk Srchrg, Mtr Pool, Cmtr Vans)				173,568
	02515	Minnesota Bookstore (84 Fund)				59,859
	02518	Central Mail - Addressing/Inserting (98 Fund)				15,705
	02520	Printing - 92 Fund				199,951
	99XXX	OTHER (inc Non-Allowable 10 Fund)				49
	02111	Admin Mgmt - Non allocable				0
	02140	Oil Overcharge (17 Fund)				2,064
	02141	Development Disabilities (30 Fund)				18,915
	02142	STAR (20, 30 Funds)				15,751
	02113	Public Broadcasting (10 Fund)				370
	02303	Gov's Residence Council (69 Fund)				1,770
	02444	Public Info Policy Analysis - PIPA (10 Fund)				8,329
	02508	Electronic Data Interchange (EDI)				5,208
	02509	Electronic Equipment Rental				765
	02525	State Building Code (10 Fund)				56,779
	01000	MILITARY AFFAIRS	371			184,805
	04000	AGRICULTURE				341,942
	06000	OFFICE OF THE ATTORNEY GENERAL				189,628
	07000	PUBLIC SAFETY	239		5	1,976,044
	08000	OMBUDSMAN CORRECTIONS				5,232
	09100	GAMING-ADMIN UNIT				249
	09200	GAMBLING CONTROL				22,027
	09300	PARI-MUTUAL RACING				13,231
	09400	STATE LOTTERY				76,302
	11000	EXAM BOARDS				0
	11008	BARBERS				4,496
	11010	ELECTRICITY				23,209
	11015	MEDICAL EXAMINERS				30,605
	11016	NURSING				27,616
	11018	PHARMACY				9,456
	11020	ARCHITECTS & ENGINEERING				10,463
	11021	DENTISTRY				13,098
	11050	BOXING				3,171
	11104	CHIROPRACTORS				8,726
	11118	PSYCHOLOGY				5,719
	11119	OPTOMETRY				5,160
	11133	NURSING HOME ADM				4,414
	11170	DIETETICS AND NUTRITION				469
	11200	SOCIAL WRK & MNTL HLTH				3,437
	11210	SOCIAL WRK LIC BD				7,301
	11220	MARR & FAMILY THERAPY BD				1,688
	11230	UNLIC MNTL HLTH PROV BD				0
	11310	ABSTRACTORS				0
	11320	ACCOUNTANCY				13,924
	11330	PODIATRY				1,943
	11340	VETERINARY MEDICINE				3,516
	11375	PRIVATE DETECTIVE BOARD				898
	11380	PEACE OFFICERS				12,892

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

Single Audit Hrs      Net Costs      SWA Trans & Sub-

Sched. No.	Dept. Div.	Name	27.5 OLA Single Audits	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable	Final Allocation Totals
	12000	HEALTH	354		1	722,395
	13000	COMMERCE				163,996
	14000	ANIMAL HEALTH BD				32,457
	17000	HUMAN RIGHTS				37,665
	18000	OFFICE OF ENVIRONMENTAL ASSISTANCE				42,799
	19000	INDIAN AFFAIRS				14,450
	21000	ECONOMIC SECURITY	1,306		2	1,314,922
	22000	TRADE & ECON DEV	391			285,587
	25000	CENTER FOR ARTS ED.				62,036
	26000	STATE UNIV SYSTEM	2,196		1	1,884,519
	27000	COMMUNITY COLLEGE BD	3,212		1	1,383,830
	28000	SENATE				18,277
	29000	NATURAL RESOURCES			3	1,665,217
	30000	PLANNING				47,202
	31000	HOUSE OF REPRESENTATIVES				368,804
	32000	POLLUTION CONTROL				418,716
	33000	TRIAL COURTS				238,789
	34000	HOUSING FINANCE				139,128
	36000	EDUCATION-VO-TECH	169			127,388
	37000	EDUCATION-CENTRAL OFFICE	897		1	535,793
	37001	EDUCATION-FARIBAUTL SCHOOLS				66,814
	38000	INVESTMENT BOARD				131,330
	39000	GOVERNORS OFFICE				41,990
	40000	HISTORICAL SOCIETY				13,059
	41000	WRKRS COMP CT OF APPEALS				10,014
	42000	LABOR & INDUSTRY	12			316,720
	43000	IRON RANGE RESOURCES				109,672
	48000	LABOR INTERPRETIVE CENTER				1,484
	50000	ARTS BOARD				38,696
	51000	LEGISLATIVE COMMISSIONS				28,126
	52000	PUBLIC DEFENSE BOARD				119,274
	53000	SECRETARY OF STATE				74,281
	55000	HUMAN SERVICES-CENTRAL OFFICE	2,674		3	2,422,585
	55000A	HUMAN SERVICES-INSTITUTIONS			1	1,283,434
	58000	COURT OF APPEALS				24,651
	60000	HIGHER ED COORD BD				73,158
	61000	STATE AUDITOR				54,627
	62000	STATE RETIREMENT			1	88,393
	63000	PUBLIC EMPLOYEE RETIREMENT ASSN			2	98,224
	65000	JUDICIAL				181,140
	66000	MN MUNICIPAL BOARD				5,536
	67000	REVENUE			16	832,443
	68000	TAX COURT				6,119
	69000	TEACHERS RETIREMENT			1	70,742
	75000	VETERANS AFFAIRS				32,543
	75000A	VETERANS HOME BD				269,077
	77000	ZOO				111,597
	78000	CORRECTIONS			1	1,412,953
	79000	TRANSPORTATION	545		2	2,402,909
	80000	PUBLIC SERVICE				70,884
	81000	U OF M				64,667
	82000	PUBLIC UTIL COMM				29,255
	99000	MISC OTHER BOARDS				634
	99010	ACADEMY OF SCIENCE				53
	99025	MILITARY ORDER PURPLE HEART				682
	99030	MN Safety Council				45
	99036	COUNCIL ON VO-TECH ED.				6,250
	99041	HORTICULTURE				43
	99042	PUBLIC EMPLOYEE REL BD				0
	99050	CAPITOL AREA ARCH.				22,799
	99100	WORLD TRADE CTR.				21,309
	99150	REGIONAL TRANSIT BOARD				223
	99190	IISAC (10 AND 20 FUND)				1,879

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

Single Audit Hrs      Net Costs      SWA Trans & Sub-

Sched. No.	Dept. Div.	Name	27.5 OLA Single Audits	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable	Final Allocation Totals
99200		HUMANITIES COMMISSION				119
99245		VOYAGEURS PARK				2,558
99270		AMATEUR SPORTS				11,038
99300		SENTENCING GUIDELINES				3,713
99420		MN/WIS BNDRY AREA				131
99430		UNIFORM LAWS CMSN				92
99440		MENTAL HEALTH & RETARDATION OMBUDSMAN				8,603
99460		HAZARDOUS SUBSTANCES BOARD				2,869
99500		HEALTH CARE COMMISSION				0
99510		DISABILITY COUNCIL				7,436
99550		Higher Education Board				15,125
99620		HIGHER ED FAC AUTH				660
99640		ETHICAL PRACTICES BOARD				13,213
99690		HEARING EXAMINER				38,948
99700		SCIENCE MUSEUM				97
99710		COUNCIL ON BLACK MINNESOTANS				8,775
99750		COUNCIL ON SPANISH MINNESOTANS				12,108
99760		COUNCIL ON ASIAN MINNESOTANS				7,963
99770		OMBUDSMEN FOR FAMILIES				3,176
99780		SOIL & WATER RES				88,441
99800		FINANCE-DEBT SERVICE				10,466
99901		VETS OF FOREIGN WARS				5,810
99902		DISABLED AMERICAN VETS				750
99906		FINANCE NON-OPERATING/ MN SAFETY COUNCIL				45,987
99908		COMMUNICATION IMPAIRED BD				32,845
99909		TRANSPORTATION REGULATION BOARD				5,487
99910		MINNESOTA TECHNOLOGY INC.				37,946
99920		MN Business Finance				3,457
99998		COMPUTER TEST/TRAINING				1,182
99999		OTHER OTHER	299		75	330,387
Totals			1	0	68	27,604,029





STATE OF MINNESOTA  
SUMMARY OF ALLOCATION BASIS

DEPARTMENT	BASIS OF ALLOCATION
1.2 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. 1995
2.4 Employee Assistance	Actual employee count F.Y. 1995
2.5 Personnel Office	Actual employee count F.Y. 1995
2.6 Fiscal Services	Net administrative expenditures
2.6A Fiscal - General Fund	General fund accounting transactions - F.Y. 1995
2.6B Fiscal - Internal Service Fund	Non general fund accounting transactions - F.Y. 1995
ADMINISTRATION - BUREAU OF FACILITIES MANAGEMENT	
3.2 Bureau General Support	Net administrative expenditures by division
3.3 Resource Recovery	Gross Administrative expenditures
3.4 Leasing	Number of leases processed - F.Y. 1995
ADMINISTRATION - INTERTECHNOLOGIES GROUP	
4.2 Telecommunications	Telephone charges (obj.code 202) - F.Y. 1995
ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT	
5.2 General Support	Net administrative expenditures by division
5.3 Materials Management	Encumbrance Transactions (A44's)
5.4 Central Mail	Postage revolving fund charges - F.Y. 1995
6.3 Planning and Info. Mgmt	F.Y. 1995 Computer services usage
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION	
7.2 Department General Support	Net administrative expenditures by division
FINANCE - BUDGET OPERATIONS AND SUPPORT	
8.2 Budget General Support	Net administrative expenditures
8.3 Agency Controllers	Accounting transactions - F.Y. 1995
8.4 Budget Support	Number of allotment accounts in SWAS

DEPARTMENT	BASIS OF ALLOCATION
<b>FINANCE - ACCOUNTING</b>	
9.2 Accounting General Support	Net administrative expenditures by division
9.3 Accounting Services	Accounting transactions - F.Y. 1995
<b>FINANCE - OTHER ALLOCABLE COSTS</b>	
10.2 Finance-Other General Support	Net administrative expenditures by division
10.3 Financial Reporting	Accounting transactions - F.Y. 1995
10.4 Central Payroll	Payroll transactions - F.Y. 1995
10.5 Single Audit	Federal cash receipts - F.Y. 1995
<b>EMPLOYEE RELATIONS</b>	
11.2 General Support	Net cost by division
11.3 Personnel Administration	Average FTE's - F.Y. 1995
<b>MEDIATION SERVICES</b>	
12.2 General Support	Net administrative expenditures by division
12.3 State Agencies	Average FTE's - F.Y. 1995
<b>LEGISLATIVE AUDITOR</b>	
13.2 General Support	Net administrative expenditures by division
13.3 Financial Audits	Average hours of service over the past Four Years
13.4 Program Audits	Actual hours of service - F.Y. 1995
13.5 Single Audit	Actual hours of service - F.Y. 1995
<b>TREASURER</b>	
14.2 General Support	Net administrative expenditures by division
14.3 Treasury	SWAS trans. & subsystem warrants - F.Y. 1995
<b>STATE AUDITOR - SINGLE AUDIT</b>	
15.2 Single Audit	Federal cash receipts - F.Y. 1995

F.Y. 1995 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, 1995. 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 1995  
First Stepdown

Schedule No. 1.1

## Equipment

	<u>General Support Allocation</u>	
<b>Direct Costs:</b>		
Salaries	0	
Services	0	
Supplies	0	
Equipment	0	
Grants/Other	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>	494,331	494,331
<b>Add: Allocated Costs</b>	0	
Sum of Allocated Costs	494,331	494,331
<b>Total Allocable Costs</b>	494,331	494,331
Less: Disallowed Costs	0	
<b>Net Allocable Costs</b>	494,331	494,331

F.Y. 1995 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 its subcenters based on the actual F.Y. 1995 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. 1995.

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. 1995.

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. 1995. 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 General Support Allocation	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Employee Assistance	2.5 Admin Mgmt Personnel Office	2.6 Admin Mgmt Fiscal Services
<b>Direct Costs:</b>						
Salaries	1,710,758		424,113	312,247	354,064	620,333
Services	488,479		181,123	128,114	102,398	76,845
Supplies	166,171		70,566	2,937	82,521	10,146
Equipment	166,394		87,465	3,424	70,690	4,815
Grants/Other	0		0	0	0	0
Total Direct Expenditures	2,531,801	0	763,267	446,722	609,673	712,139
<b>Less: Ineligible Costs</b>						
Equipment	166,394	0	87,465	3,424	70,690	4,815
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	166,394	0	87,465	3,424	70,690	4,815
<b>Net Eligible Direct Costs</b>	2,365,408	0	675,802	443,298	538,983	707,324
<b>Add: Allocated Costs</b>	0					
Equipment (6.67% of Asset Cost)	21,676	21,676				
	0					
<b>Sum of Allocated Costs</b>	2,387,084	21,676	675,802	443,298	538,983	707,324
<b>Distribution of Allocated Costs</b>	0	(21,676)	6,193	4,062	4,939	6,482
<b>Total Allocable Costs</b>	2,387,084	0	681,995	447,360	543,922	713,806
<b>Less: Disallowed Costs</b>	0					
<b>Net Allocable Costs</b>	2,387,084	0	681,995	447,360	543,922	713,806

F.Y. 1995 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. 1995 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. 1995.

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 1995  
First Stepdown

Schedule No. 3.1

## Administration

	Bureau of Property Mgmt	3.2 General Support Allocation	3.3 Plant Mgmt Resource Recovery	3.4 Facilities Management Leasing
<b>Direct Costs:</b>				
Salaries	606,099		361,959	244,140
Services	331,384		265,633	65,750
Supplies	86,030		42,312	43,718
Equipment	36,879		36,879	0
Grants/Other	0		0	0
Total Direct Expenditures	1,060,392	0	706,783	353,609
<b>Less: Ineligible Costs</b>				
Equipment	36,879	0	36,879	0
Grants	0	0	0	0
Subtotal Ineligible Costs	36,879	0	36,879	0
<b>Net Eligible Direct Costs</b>	1,023,513	0	669,904	353,609
<b>Add: Allocated Costs</b>	0			
<u>First Stepdown</u>	0			
	0			
Equipment (6.67% of Asset Cost)	4,937	4,937		
Admin - Commissioner's Office	17,463	17,463		
Admin - Employee Assistance Program	251	251		
Admin - Personnel Services	13,928	13,928		
Admin - Fiscal A (Gen'l Fund Admin)	6,495	6,495		
Sum of Allocated Costs	1,066,587	43,074	669,904	353,609
Distribution of Allocated Costs	0	(43,074)	28,193	14,881
Total Allocable Costs	1,066,587	0	698,097	368,490
Less: Disallowed Costs	367,043		367,043	
Net Allocable Costs	699,544	0	331,054	368,490



F.Y. 1995 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. 1995.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1995 net cost of these activities.

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

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

Schedule No. 4.1

## Administration

	Intertech Telecom- munications	4.2 General Support Allocation	Amount Allocated Out
<b>Direct Costs:</b>			
Salaries	985,932	985,932	
Services	160,331	160,331	
Supplies	15,166	15,166	
Equipment	64,960	64,960	
Grants/Other	0	0	
Total Direct Expenditures	1,226,389	1,226,389	0
<b>Less: Ineligible Costs</b>			
Equipment	64,960	64,960	0
Grants	0	0	0
Subtotal Ineligible Costs	64,960	64,960	0
<b>Net Eligible Direct Costs</b>	1,161,430	1,161,430	0
<b>Add: Allocated Costs</b>	0		
Equipment (6.67% of Asset Cost)	9,459	9,459	
Admin - Commissioner's Office	17,659	17,659	
Admin - Employee Assistance Program	254	254	
Admin - Personnel Services	14,084	14,084	
Admin - Fiscal A (Gen'l Fund Admin)	189,593	189,593	
Admin- Plant Mgmt - Res. Recovery	119	119	
Sum of Allocated Costs	1,392,598	1,392,598	0
Distribution of Allocated Costs	1	(1,392,598)	1,392,598
Total Allocable Costs	1,392,598	0	1,392,598
Less: Disallowed Costs	0		
<b>Net Allocable Costs</b>	<u>1,392,598</u>	<u>0</u>	<u>1,392,598</u>

**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. 1995.

- **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. 1995 postage charges.
- **Planning and Information Management** - 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. 1995.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1995 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, 29, and 33.

Schedule No. 5.1

## Administration

	Bureau of Operations Mgmt	5.2 General Support Allocation	5.3 Operations Materials Management	5.4 Operations Central Mail	6.3 Planning and Information Mgmt
<b>Direct Costs:</b>					
Salaries	3,038,635		1,996,619	312,323	729,693
Services	1,397,452		562,664	172,147	662,641
Supplies	210,356		142,396	15,290	52,670
Equipment	119,392		49,080	2,113	68,199
Grants/Other	0		0	0	0
Total Direct Expenditures	4,765,835	0	2,750,760	501,873	1,513,203
<b>Less: Ineligible Costs</b>					
Equipment	119,392	0	49,080	2,113	68,199
Grants	0	0	0	0	0
Subtotal Ineligible Costs	119,392	0	49,080	2,113	68,199
<b>Net Eligible Direct Costs</b>	4,646,443	0	2,701,679	499,760	1,445,004
<b>Add: Allocated Costs</b>	0				
Equipment (6.67% of Asset Cost)	37,142	37,142			
Admin - Commissioner's Office	63,439	63,439			
Admin - Employee Assistance Program	912	912			
Admin - Personnel Services	50,595	50,595			
Admin - Fiscal A (Gen'l Fund Admin)	51,581	51,581			
Admin- Plant Mgmt - Res. Recovery	506	506			
Admin - Real Estate Mgmt - Leasing	1,858	1,858			
Admin - Telecommunications	4,321	4,321			
Sum of Allocated Costs	4,856,797	210,354	2,701,679	499,760	1,445,004
Distribution of Allocated Costs	0	(210,354)	122,311	22,625	65,418
Total Allocable Costs	4,856,797	0	2,823,990	522,385	1,510,422
Less: Disallowed Costs	0				
Net Allocable Costs	4,856,797	0	2,823,990	522,385	1,510,422

F.Y. 1995 ACTUAL

SCHEDULE 7.0

**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. 1995.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1995 net cost of these activities.

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

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

Schedule No. 7.1

## Finance

	Department of Finance	7.2 General Support Allocation	8.2 Finance Budget Division	9.2 Finance Accounting Division	10.2 Finance Other Allocable
<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				
Allocable Costs	1,334,996	1,334,996			
Equipment (6.67% of Asset Cost)	121,907	121,907			
Admin - Employee Assistance Program	2,256	2,256			
Admin- Plant Mgmt - Res. Recovery	2,649	2,649			
Admin - Real Estate Mgmt - Leasing	3,097	3,097			
Admin - Telecommunications	9,042	9,042			
Admin - Materials Management	11,085	11,085			
Admin - Central Mail	11,802	11,802			
Admin - Planning and Info Mgmt.	95,888	95,888			
Sum of Allocated Costs	1,592,722	1,592,722	0	0	0
Distribution of Allocated Costs	0	(1,592,722)	112,418	1,385,672	94,632
Total Allocable Costs	1,592,722	0	112,418	1,385,672	94,632
Less: Disallowed Costs	0				
Net Allocable Costs	1,592,722	0	112,418	1,385,672	94,632

F.Y. 1995 ACTUAL

SCHEDULE 8.0

**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. 1995. 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, 1995.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1995 net cost of these activities.

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

Schedule No. 8.1

## Finance

	Finance Budgets	8.2 General Support Allocation	8.3 Finance Agency Controllers	8.4 Finance Budget Support	8.5 Finance Budget Sup. Gen'l Gov't
<b>Direct Costs:</b>					
Salaries	1,657,516		1,012,857	455,145	189,514
Services	23,991		18,855	2,721	2,414
Supplies	37,133		24,735	8,312	4,086
Equipment	44,864		30,986	9,028	4,850
Grants/Other	0		0	0	0
Total Direct Expenditures	1,763,504	0	1,087,433	475,207	200,864
<b>Less: Ineligible Costs</b>					
Equipment	44,864	0	30,986	9,028	4,850
Grants	0	0	0	0	0
Subtotal Ineligible Costs	44,864	0	30,986	9,028	4,850
<b>Net Eligible Direct Costs</b>	1,718,640	0	1,056,447	466,178	196,014
<b>Add: Allocated Costs</b>	0				
Department Of Finance	112,418	112,418			
	0				
<b>Sum of Allocated Costs</b>	1,831,058	112,418	1,056,447	466,178	196,014
<b>Distribution of Allocated Costs</b>	(1)	(112,418)	69,103	30,493	12,821
<b>Total Allocable Costs</b>	1,831,057	0	1,125,550	496,671	208,835
<b>Less: Disallowed Costs</b>	208,835				208,835
<b>Net Allocable Costs</b>	1,622,222	0	1,125,550	496,671	0



F.Y. 1995 ACTUAL

SCHEDULE 9.0

**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. 1995 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. 1995.

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

Schedule No. 9.1

## Finance

	Finance Accounting Dept	<del>9.2</del> General Support Allocation	9.3 Finance Accounting Services	9.4 Finance Accounting SSP Costs	9.5 Finance Accounting Gen'l Gov't
<b>Direct Costs:</b>					
Salaries	5,925,967		2,491,235	3,289,062	145,670
Services	14,700,977		1,161,748	13,539,229	0
Supplies	557,082		177,922	379,160	0
Equipment	751,339		247,285	504,053	0
Grants/Other	0		0	0	0
Total Direct Expenditures	21,935,365	0	4,078,191	17,711,504	145,670
<b>Less: Ineligible Costs</b>					
Equipment	751,339	0	247,285	504,053	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	751,339	0	247,285	504,053	0
<b>Net Eligible Direct Costs</b>	21,184,026	0	3,830,906	17,207,451	145,670
<b>Add: Allocated Costs</b>	0				
Department Of Finance	1,385,672	1,385,672			
	0				
Distribution of Allocated Costs	0	(1,385,672)	250,584	1,125,560	9,528
Total Allocable Costs	22,569,698	0	4,081,490	18,333,011	155,198
Less: Disallowed Costs	18,488,209			18,333,011	155,198
Net Allocable Costs	4,081,489	0	4,081,490	(0)	(0)

F.Y. 1995 ACTUAL

SCHEDULE 10.0

**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. 1995.

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. 1995.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1995 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. 1995 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  
Summary of Allocated Costs  
Actual State Fiscal Year 1995  
First Stepdown

Schedule No. 10.1

## Finance

	Finance Other	10.2 General Support Allocation	10.3 Finance Financial Reporting	10.4 Finance Central Payroll	10.5 Finance Single Audit	10.6 Finance Other Gen'l Gov't
<b>Direct Costs:</b>						
Salaries	1,067,531		356,299	368,168	12,045	331,019
Services	366,325		15,832	254,636	535	95,322
Supplies	12,863		1,935	5,963	65	4,900
Equipment	25,068		0	8,891	0	16,177
Grants/Other	0		0	0	0	0
Total Direct Expenditures	1,471,788	0	374,066	637,659	12,645	447,418
<b>Less: Ineligible Costs</b>						
Equipment	25,068	0	0	8,891	0	16,177
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	25,068	0	0	8,891	0	16,177
<b>Net Eligible Direct Costs</b>	1,446,720	0	374,066	628,767	12,645	431,241
<b>Add: Allocated Costs</b>	0					
Department Of Finance	94,632	94,632				
	0					
<b>Sum of Allocated Costs</b>	1,541,352	94,632	374,066	628,767	12,645	431,241
<b>Distribution of Allocated Costs</b>	0	(94,632)	24,468	41,129	827	28,208
<b>Total Allocable Costs</b>	1,541,352	0	398,534	669,896	13,472	459,449
<b>Less: Disallowed Costs</b>	459,449					459,449
<b>Net Allocable Costs</b>	1,081,903	0	398,534	669,896	13,472	0

F.Y. 1995 ACTUAL

SCHEDULE 11.0

**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. 1995.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1995 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. 11.1

## Employee Relations

	Department of Employee Relations	11.2 General Support Allocation	11.3 DOER Personnel Administration	11.4 DOER H/R Payroll Operations	11.5 DOER General Government
<b>Direct Costs:</b>					
Salaries	4,173,395		4,125,769	47,627	0
Services	2,150,402		1,448,130	4,527	697,745
Supplies	497,035		482,509	14,526	0
Equipment	310,806		297,004	13,802	0
Grants/Other	0		0	0	0
Total Direct Expenditures	7,131,638	0	6,353,412	80,481	697,745
<b>Less: Ineligible Costs</b>					
Equipment	310,806	0	297,004	13,802	0
Grants	0	0	0	0	0
Subtotal Ineligible Costs	310,806	0	297,004	13,802	0
<b>Net Eligible Direct Costs</b>	6,820,832	0	6,056,408	66,679	697,745
<b>Add: Allocated Costs</b>	0				
Allocable Costs	462,130	462,130			
Equipment (6.67% of Asset Cost)	199,461	199,461			
Admin - Employee Assistance Program	2,353	2,353			
Admin- Plant Mgmt - Res. Recovery	27,186	27,186			
Admin - Real Estate Mgmt - Leasing	1,858	1,858			
Admin - Telecommunications	4,775	4,775			
Admin - Materials Management	22,035	22,035			
Admin - Central Mail	8,694	8,694			
Admin - Planning and Info Mgmt.	22,932	22,932			
Finance - Agency Controllers	19,719	19,719			
Finance - Budget Support	3,254	3,254			
Finance - Accounting Services	71,506	71,506			
Finance - Financial Reporting	6,982	6,982			
Finance - Central Payroll	2,908	2,908			
Sum of Allocated Costs	7,676,625	855,793	6,056,408	66,679	697,745
Distribution of Allocated Costs	0	(855,793)	759,883	8,366	87,544
Total Allocable Costs	7,676,625	0	6,816,291	75,045	785,289
Less: Disallowed Costs	860,334			75,045	785,289
Net Allocable Costs	6,816,291	0	6,816,291	0	0

F.Y. 1995 ACTUAL

SCHEDULE 12.0

**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. 1995.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1995 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  
Summary of Allocated Costs  
Actual State Fiscal Year 1995  
First Stepdown

Schedule No. 12.1

## Mediation Services

	Department of Mediation Services	12.2 General Support Allocation	12.3 Mediation State Agencies	12.4 Mediation General Government
<b>Direct Costs:</b>				
Salaries	1,139,581		14,002	1,125,579
Services	271,019		3,264	267,755
Supplies	40,287		499	39,787
Equipment	60,765		790	59,975
Grants/Other	0		0	0
Total Direct Expenditures	1,511,652	0	18,555	1,493,097
<b>Less: Ineligible Costs</b>				
Equipment	60,765	0	790	59,975
Grants	0	0	0	0
Subtotal Ineligible Costs	60,765	0	790	59,975
<b>Net Eligible Direct Costs</b>	1,450,887	0	17,765	1,433,122
<b>Add: Allocated Costs</b>	0			
Equipment (6.67% of Asset Cost)	15,604	15,604		
Admin - Employee Assistance Program	257	257		
Admin- Plant Mgmt - Res. Recovery	168	168		
Admin - Telecommunications	866	866		
Admin - Materials Management	1,757	1,757		
Admin - Central Mail	374	374		
Admin - Planning and Info Mgmt.	637	637		
Finance - Agency Controllers	527	527		
Finance - Budget Support	380	380		
Finance - Accounting Services	1,910	1,910		
Finance - Financial Reporting	187	187		
Finance - Central Payroll	269	269		
DOER - Personnel Administration	3,932	3,932		
Sum of Allocated Costs	1,477,755	26,868	17,765	1,433,122
Distribution of Allocated Costs	0	(26,868)	329	26,539
Total Allocable Costs	1,477,755	0	18,094	1,459,661
Less: Disallowed Costs	1,459,661			1,459,661
Net Allocable Costs	18,094	0	18,094	0



F.Y. 1995 ACTUAL

SCHEDULE 13.0

**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. 1995 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. 1995.

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. 1995 allocation.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1995 net cost of these activities.

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

Schedule No. 13.1

## Legislative Auditor

	Office of the Legislative Auditor	13.2 General Support Allocation	13.3 OLA Financial Audits	13.4 OLA Program Audits	13.5 OLA Single Audits	13.6 OLA General Government
<b>Direct Costs:</b>						
Salaries	2,867,611		1,718,507	557,109	437,713	154,282
Services	98,501		0	0	0	98,501
Supplies	10,618		0	0	0	10,618
Equipment	7,167		0	0	0	7,167
Grants/Other	0		0	0	0	0
Total Direct Expenditures	2,983,897	0	1,718,507	557,109	437,713	270,568
<b>Less: Ineligible Costs</b>						
Equipment	7,167	0	0	0	0	7,167
Grants	0	0	0	0	0	0
Subtotal Ineligible Costs	7,167	0	0	0	0	7,167
<b>Net Eligible Direct Costs</b>	2,976,730	0	1,718,507	557,109	437,713	263,401
<b>Add: Allocated Costs</b>	0					
Allocable Costs	1,090,038	1,090,038				
Equipment (6.67% of Asset Cost)	54,745	54,745				
Admin - Employee Assistance Program	794	794				
Admin- Plant Mgmt - Res. Recovery	415	415				
Admin - Real Estate Mgmt - Leasing	619	619				
Admin - Telecommunications	1,024	1,024				
Admin - Materials Management	3,312	3,312				
Admin - Central Mail	485	485				
Admin - Planning and Info Mgmt.	1,464	1,464				
Finance - Agency Controllers	754	754				
Finance - Budget Support	380	380				
Finance - Accounting Services	2,735	2,735				
Finance - Financial Reporting	267	267				
Finance - Central Payroll	1,088	1,088				
DOER - Personnel Administration	12,168	12,168				
Mediation - State Agencies	32	32				
<b>Sum of Allocated Costs</b>	4,147,050	1,170,320	1,718,507	557,109	437,713	263,401
<b>Distribution of Allocated Costs</b>	1	(1,170,320)	675,642	219,031	172,090	103,558
<b>Total Allocable Costs</b>	4,147,051	0	2,394,149	776,140	609,803	366,959
<b>Less: Disallowed Costs</b>	366,959					366,959
<b>Net Allocable Costs</b>	3,780,092	0	2,394,149	776,140	609,803	(0)

F.Y. 1995 ACTUAL

SCHEDULE 14.0

**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. 1995 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 1995  
First Stepdown

Schedule No. 14.1

# Treasurer

	State Treasurer's Office	14.2 General Support Allocation	14.3 Treasurer Treasury Allocable	14.4 Treasurer General Government
<b>Direct Costs:</b>				
Salaries	613,816		115,950	497,866
Services	2,263,025		45,907	2,217,117
Supplies	67,855		12,818	55,037
Equipment	64,439		12,172	52,266
Grants/Other	0		0	0
Total Direct Expenditures	3,009,135	0	186,848	2,822,287
<b>Less: Ineligible Costs</b>				
Equipment	64,439	0	12,172	52,266
Grants	0	0	0	0
Subtotal Ineligible Costs	64,439	0	12,172	52,266
<b>Net Eligible Direct Costs</b>	2,944,696	0	174,675	2,770,021
<b>Add: Allocated Costs</b>	0			
Equipment (6.67% of Asset Cost)	29,400	29,400		
Admin - Employee Assistance Program	147	147		
Admin- Plant Mgmt - Res. Recovery	301	301		
Admin - Real Estate Mgmt - Leasing	619	619		
Admin - Telecommunications	612	612		
Admin - Materials Management	1,352	1,352		
Admin - Central Mail	144	144		
Admin - Planning and Info Mgmt.	135	135		
Finance - Agency Controllers	1,617	1,617		
Finance - Budget Support	465	465		
Finance - Accounting Services	5,865	5,865		
Finance - Financial Reporting	573	573		
Finance - Central Payroll	164	164		
DOER - Personnel Administration	2,253	2,253		
Mediation - State Agencies	6	6		
OLA - Financial Audits	19,347	19,347		
Sum of Allocated Costs	3,007,696	63,000	174,675	2,770,021
Distribution of Allocated Costs	0	(63,000)	3,737	59,263
Total Allocable Costs	3,007,696	0	178,412	2,829,284
Less: Disallowed Costs	2,829,284			2,829,284
Net Allocable Costs	178,412	0	178,412	0

F.Y. 1995 ACTUAL

SCHEDULE 15.0

**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. 1995.

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 1995  
 First Stepdown

Schedule No. 15.1

# State Auditor

	State Auditor <u>Single Audts</u>	General Support <u>Allocation</u>	15.2 State Auditor <u>Single Audts</u>
<b>Direct Costs:</b>			
Salaries	58,221	58,221	
Services	3,040	3,040	
Supplies	337	337	
Equipment	0	0	
Grants/Other	0	0	
Total Direct Expenditures	61,599	61,599	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>	61,599	61,599	0
<b>Add: Allocated Costs</b>	0		
Admin - Materials Management	6,016	6,016	
Admin - Central Mail	1,194	1,194	
OLA - Financial Audits	61	61	
Sum of Allocated Costs	68,870	68,870	0
Distribution of Allocated Costs	0	(68,870)	68,870
Total Allocable Costs	68,870	0	68,870
Less: Disallowed Costs	0		
Net Allocable Costs	68,870	0	68,870

F.Y. 1995 ACTUAL

SCHEDULE 16.0

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

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. 16.1

## Administration

	Bureau of Admin. Mgmt.	16.2 General Support Allocation	16.3 Admin Mgmt Commissioner Office	16.4 Admin Mgmt Employee Assistance	16.5 Admin Mgmt Personnel Office	16.6 Admin Mgmt Fiscal Services
<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					
<u>First Stepdown</u>	0					
Admin - Commissioner's Office	28,778	28,778				
Admin - Employee Assistance Program	414	414				
Admin - Personnel Services	22,951	22,951				
Admin - Fiscal A (Gen'l Fund Admin)	73,544	73,544				
Admin- Plant Mgmt - Res. Recovery	224	224				
Admin - Real Estate Mgmt - Leasing	2,477	2,477				
Admin - Telecommunications	720	720				
Admin - Materials Management	5,272	5,272				
Admin - Central Mail	151	151				
Admin - Planning and Info Mgmt.	376	376				
Finance - Agency Controllers	1,400	1,400				
Finance - Budget Support	549	549				
Finance - Accounting Services	5,078	5,078				
Finance - Financial Reporting	496	496				
Finance - Central Payroll	596	596				
DOER - Personnel Administration	6,343	6,343				
Mediation - State Agencies	17	17				
Treasurer-Allocable Admin	124	124				
<u>Second Stepdown</u>	0					
<b>Sum of Allocated Costs</b>	149,510	149,510	0	0	0	0
<b>Distribution of Allocated Costs</b>	(1)	(149,510)	42,715	28,019	34,067	44,708
<b>Total Allocable Costs</b>	149,509	0	42,715	28,019	34,067	44,708
<b>Less: Disallowed Costs</b>	0					
<b>Net Allocable Costs</b>	149,509	0	42,715	28,019	34,067	44,708



F.Y. 1995 ACTUAL

SCHEDULE 17.0

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

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 1995  
Second Stepdown

Schedule No. 17.1

## Administration

	Bureau of Property Mgmt	17.2 General Support Allocation	17.3 Plant Mgmt Resource Recovery	17.4 Facilities Management Leasing
<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- Plant Mgmt - Res. Recovery	127	127		
Admin - Real Estate Mgmt - Leasing	16,102	16,102		
Admin - Telecommunications	217	217		
Admin - Materials Management	541	541		
Admin - Central Mail	245	245		
Admin - Planning and Info Mgmt.	38	38		
Finance - Agency Controllers	124	124		
Finance - Budget Support	338	338		
Finance - Accounting Services	448	448		
Finance - Financial Reporting	44	44		
Finance - Central Payroll	139	139		
DOER - Personnel Administration	3,849	3,849		
Mediation - State Agencies	10	10		
Treasurer-Allocable Admin	11	11		
<u>Second Stepdown</u>	0			
Admin - Commissioner's Office	1,142	1,142		
Admin - Employee Assistance Program	16	16		
Admin - Personnel Services	911	911		
Admin - Fiscal A (Gen'l Fund Admin)	528	528		
Sum of Allocated Costs	24,830	24,830	0	0
Distribution of Allocated Costs	0	(24,830)	16,252	8,578
Total Allocable Costs	24,830	0	16,252	8,578
Less: Disallowed Costs	0			
Net Allocable Costs	24,830	0	16,252	8,578

F.Y. 1995 ACTUAL

SCHEDULE 18.0

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

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 1995  
Second Stepdown

Schedule No. 18.1

## Administration

	Intertech Telecom- munications	General Support Allocation	18.2 Intertech Telecom- munications
<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		
Admin - Telecommunications	2,029	2,029	
Admin - Materials Management	1,217	1,217	
Admin - Central Mail	202	202	
Admin - Planning and Info Mgmt.	229	229	
Finance - Agency Controllers	3,610	3,610	
Finance - Budget Support	296	296	
Finance - Accounting Services	13,090	13,090	
Finance - Financial Reporting	1,278	1,278	
Finance - Central Payroll	415	415	
DOER - Personnel Administration	3,892	3,892	
Mediation - State Agencies	10	10	
Treasurer-Allocable Admin	320	320	
Second Stepdown	0		
Admin - Commissioner's Office	1,155	1,155	
Admin - Employee Assistance Program	16	16	
Admin - Personnel Services	921	921	
Admin - Fiscal A (Gen'l Fund Admin)	15,401	15,401	
Admin- Plant Mgmt - Res. Recovery	6	6	
Sum of Allocated Costs	44,087	44,087	0
Distribution of Allocated Costs	0	(44,087)	44,087
Total Allocable Costs	44,087	0	44,087
Less: Disallowed Costs	0		
Net Allocable Costs	44,087	0	44,087

F.Y. 1995 ACTUAL

SCHEDULE 19.0

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

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. 19.1

## Administration

	Bureau of Operations Mgmt	19.2 General Support Allocation	19.3 Operations Materials Management	19.4 Operations Central Mail	20.3 Planning and Information Mgmt
<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				
<u>First Stepdown</u>	0				
Admin - Materials Management	2,704	2,704			
Admin - Central Mail	1,772	1,772			
Admin - Planning and Info Mgmt.	3,373	3,373			
Finance - Agency Controllers	982	982			
Finance - Budget Support	254	254			
Finance - Accounting Services	3,561	3,561			
Finance - Financial Reporting	348	348			
Finance - Central Payroll	1,161	1,161			
DOER - Personnel Administration	13,984	13,984			
Mediation - State Agencies	37	37			
Treasurer-Allocable Admin	87	87			
<u>Second Stepdown</u>	0				
Admin - Commissioner's Office	4,148	4,148			
Admin - Employee Assistance Program	58	58			
Admin - Personnel Services	3,308	3,308			
Admin - Fiscal A (Gen'l Fund Admin)	4,190	4,190			
Admin- Plant Mgmt - Res. Recovery	73	73			
Admin - Real Estate Mgmt - Leasing	46	46			
Admin - Telecommunications	137	137			
Sum of Allocated Costs	40,223	40,223	0	0	0
Distribution of Allocated Costs	0	(40,223)	23,388	4,326	12,509
Total Allocable Costs	40,223	0	23,388	4,326	12,509
Less: Disallowed Costs	0				
Net Allocable Costs	40,223	0	23,388	4,326	12,509

F.Y. 1995 ACTUAL

SCHEDULE 21.0

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

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 1995  
Second Stepdown

Schedule No. 21.1

## Finance

	Department of Finance	21.2 General Support Allocation	22.2 Finance Budget Division	23.2 Finance Accounting Division	24.2 Finance Other Allocable
<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				
<u>First Stepdown</u>	0				
Finance - Agency Controllers	10,874	10,874			
Finance - Budget Support	845	845			
Finance - Accounting Services	39,433	39,433			
Finance - Financial Reporting	3,850	3,850			
Finance - Central Payroll	2,563	2,563			
DOER - Personnel Administration	34,572	34,572			
Mediation - State Agencies	92	92			
OLA - Financial Audits	130,883	130,883			
OLA - Program Audits	4,260	4,260			
OLA - Single Audits	10,334	10,334			
Treasurer-Allocable Admin	963	963			
<u>Second Stepdown</u>	0				
Admin - Employee Assistance Program	142	142			
Admin- Plant Mgmt - Res. Recovery	130	130			
Admin - Real Estate Mgmt - Leasing	76	76			
Admin - Telecommunications	286	286			
Admin - Materials Management	92	92			
Admin - Central Mail	98	98			
Admin - Planning and Info Mgmt.	796	796			
Sum of Allocated Costs	240,289	240,289	0	0	0
Distribution of Allocated Costs	0	(240,289)	16,960	209,052	14,277
Total Allocable Costs	240,289	0	16,960	209,052	14,277
Less: Disallowed Costs	0				
Net Allocable Costs	240,289	0	16,960	209,052	14,277



F.Y. 1995 ACTUAL

SCHEDULE 22.0

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

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. 22.1

## Finance

	<u>Finance Budgets</u>	<u>22.2 General Support Allocation</u>	<u>22.3 Finance Agency Controllers</u>	<u>22.4 Finance Budget Support</u>	<u>22.5 Finance Budget Sup. 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	16,960	16,960			
Sum of Allocated Costs	16,960	16,960	0	0	0
Distribution of Allocated Costs	(1)	(16,960)	10,425	4,600	1,934
Total Allocable Costs	16,959	0	10,425	4,600	1,934
Less: Disallowed Costs	1,934				1,934
Net Allocable Costs	15,025	0	10,425	4,600	0

F.Y. 1995 ACTUAL

SCHEDULE 23.0

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

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. 23.1

## Finance

	Finance Accounting Dept	23.2 General Support Allocation	23.3 Finance Accounting Services	23.4 Finance Accounting SSP Costs	23.5 Finance Accounting Gen'l Gov't
<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	209,052	209,052			
Sum of Allocated Costs	209,052	209,052	0	0	0
Distribution of Allocated Costs	1	(209,052)	37,805	169,810	1,438
Total Allocable Costs	209,053	0	37,805	169,810	1,438
Less: Disallowed Costs	171,248			169,810	1,438
Net Allocable Costs	37,805	0	37,805	0	0

F.Y. 1995 ACTUAL

SCHEDULE 24.0

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

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. 24.1

## Finance

	Finance Other	24.2 General Support Allocation	24.3 Finance Financial Reporting	24.4 Finance Central Payroll	24.5 Finance Single Audit	24.6 Finance Other Gen'l Gov't
<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	14,277	14,277				
<b>Sum of Allocated Costs</b>	14,277	14,277	0	0	0	0
<b>Distribution of Allocated Costs</b>	0	(14,277)	3,691	6,205	125	4,256
<b>Total Allocable Costs</b>	14,277	0	3,691	6,205	125	4,256
<b>Less: Disallowed Costs</b>	4,256					4,256
<b>Net Allocable Costs</b>	10,021	0	3,691	6,205	125	0

F.Y. 1995 ACTUAL

SCHEDULE 25.0

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

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. 25.1

## Employee Relations

	Department of Employee Relations	25.2 General Support Allocation	25.3 DOER Personnel Administration	25.4 DOER H/R Payroll Operations	25.5 DOER 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
<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				
<u>First Stepdown</u>	0				
DOER - Personnel Administration	36,061	36,061			
Mediation - State Agencies	96	96			
OLA - Financial Audits	64,724	64,724			
OLA - Program Audits	6,390	6,390			
OLA - Single Audits	324	324			
Treasurer-Allocable Admin	1,746	1,746			
<u>Second Stepdown</u>	0				
Admin - Employee Assistance Program	148	148			
Admin- Plant Mgmt - Res. Recovery	1,332	1,332			
Admin - Real Estate Mgmt - Leasing	46	46			
Admin - Telecommunications	151	151			
Admin - Materials Management	183	183			
Admin - Central Mail	72	72			
Admin - Planning and Info Mgmt.	190	190			
Finance - Agency Controllers	185	185			
Finance - Budget Support	30	30			
Finance - Accounting Services	672	672			
Finance - Financial Reporting	66	66			
Finance - Central Payroll	27	27			
Sum of Allocated Costs	112,443	112,443	0	0	0
Distribution of Allocated Costs	895,999	(112,443)	995,841	1,099	11,502
Total Allocable Costs	1,008,442	0	995,841	1,099	11,502
Less: Disallowed Costs	11,502				11,502
Net Allocable Costs	996,940	0	995,841	1,099	0



F.Y. 1995 ACTUAL

SCHEDULE 26.0

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

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 1995  
Second Stepdown

Schedule No. 26.1

## Mediation Services

	Department of Mediation Services	26.2 General Support Allocation	26.3 Mediation State Agencies	26.4 Mediation 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			
Mediation - State Agencies	10	10		
OLA - Financial Audits	4,180	4,180		
Treasurer-Allocable Admin	47	47		
State Auditor - Single Audits	1	1		
<u>Second Stepdown</u>	0			
Admin - Employee Assistance Program	16	16		
Admin- Plant Mgmt - Res. Recovery	8	8		
Admin - Telecommunications	27	27		
Admin - Materials Management	15	15		
Admin - Central Mail	3	3		
Admin - Planning and Info Mgmt.	5	5		
Finance - Agency Controllers	5	5		
Finance - Budget Support	4	4		
Finance - Accounting Services	18	18		
Finance - Financial Reporting	2	2		
Finance - Central Payroll	3	3		
DOER - Personnel Administration	58	58		
Sum of Allocated Costs	4,402	4,402	0	0
Distribution of Allocated Costs	0	(4,402)	54	4,348
Total Allocable Costs	4,402	0	54	4,348
Less: Disallowed Costs	4,348			4,348
Net Allocable Costs	54	0	54	0

F.Y. 1995 ACTUAL

SCHEDULE 27.0

4-85  
10/15/85  
10/15/85  
10/15/85

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

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. 27.1

## Legislative Auditor

	Office of the Legislative Auditor	27.2 General Support Allocation	27.3 OLA Financial Audits	27.4 OLA Program Audits	27.5 OLA Single Audits	27.6 OLA 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	85,663	85,663				
Treasurer-Allocable Admin	67	67				
Second Stepdown	0					
Admin - Employee Assistance Program	50	50				
Admin- Plant Mgmt - Res. Recovery	20	20				
Admin - Real Estate Mgmt - Leasing	15	15				
Admin - Telecommunications	32	32				
Admin - Materials Management	28	28				
Admin - Central Mail	4	4				
Admin - Planning and Info Mgmt.	12	12				
Finance - Agency Controllers	7	7				
Finance - Budget Support	4	4				
Finance - Accounting Services	26	26				
Finance - Financial Reporting	3	3				
Finance - Central Payroll	10	10				
DOER - Personnel Administration	180	180				
Sum of Allocated Costs	86,121	86,121	0	0	0	0
Distribution of Allocated Costs	1	(86,121)	49,719	16,118	12,664	7,621
Total Allocable Costs	86,122	0	49,719	16,118	12,664	7,621
Less: Disallowed Costs	7,621					7,621
Net Allocable Costs	78,501	0	49,719	16,118	12,664	0

F.Y. 1995 ACTUAL

SCHEDULE 28.0

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

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 1995  
Second Stepdown

Schedule No. 28.1

# Treasurer

	State Treasurer's Office	28.2 General Support Allocation	28.3 Treasurer Treasury Allocable	28.4 Treasurer 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			
Treasurer-Allocable Admin	143	143		
Second Stepdown	0			
Admin - Employee Assistance Program	9	9		
Admin- Plant Mgmt - Res. Recovery	15	15		
Admin - Real Estate Mgmt - Leasing	15	15		
Admin - Telecommunications	19	19		
Admin - Materials Management	11	11		
Admin - Central Mail	1	1		
Admin - Planning and Info Mgmt.	1	1		
Finance - Agency Controllers	15	15		
Finance - Budget Support	4	4		
Finance - Accounting Services	55	55		
Finance - Financial Reporting	5	5		
Finance - Central Payroll	2	2		
DOER - Personnel Administration	33	33		
OLA - Financial Audits	480	480		
Sum of Allocated Costs	808	808	0	0
Distribution of Allocated Costs	0	(808)	48	760
Total Allocable Costs	808	0	48	760
Less: Disallowed Costs	760			760
Net Allocable Costs	48	0	48	0