



970374

DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Service  
Division of Cost Allocation

July 28, 1997

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

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Mr. Wayne Simoneau  
Commissioner  
State of Minnesota  
Department of Finance  
400 Centennial Building  
658 Cedar Street  
St. Paul, MN 55155

Dear Mr. Simoneau:

We have received your fiscal year ending June 30, 1996 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,

Merle M. Schmidt  
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

July 11, 1997

Merle Schmidt, Director  
Division of Cost Allocation  
Department of Health and Human Services  
1200 Main Tower Building, Room 1130  
Dallas, MN 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 1998 budget plan expenditures are based on the Governor's biennial budget proposal to the state legislature. The roll-forward figures were calculated using actual 1996 expenditures at the close of the state's fiscal year.

Also included for your convenience are selected supporting working 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.

Sincerely,

A handwritten signature in cursive script that reads "Wayne Simoneau".

Wayne Simoneau  
Commissioner

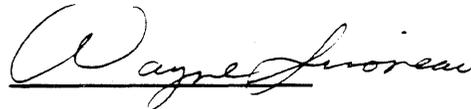
STATE OF MINNESOTA

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.



Wayne Simoneau

Commissioner of Finance

State of Minnesota

July 11, 1997

STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

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

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 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
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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
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**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
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STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

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Schedule of Costs to be Allocated by Function . . . . .	7.1	21.1
Allocation: General Support . . . . .	7.2	21.2
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Nature and Extent of Services . . . . .	8.0	22.0
Schedule of Costs to be Allocated by Function . . . . .	8.1	22.1
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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: SEMA 4 Operations and System Support . . . . .	9.51	23.51
Allocation: Budget Services-Computer Operations . . . . .	9.6	23.6
Allocation: SEMA 4 Special Billing . . . . .	9.7	23.7
Allocation: MAPS Special Billing . . . . .	9.8	23.8
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Nature and Extent of Services . . . . .	10.0	24.0
Schedule of Costs to be Allocated by Function . . . . .	10.1	24.1
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Allocation: Financial Reporting . . . . .	10.3	24.3
Allocation: Central Payroll . . . . .	10.4	24.4
Allocation: Single Audit . . . . .	10.5	24.5
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STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN

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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 .....	N/A	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 1998 (Budget) State Version (shows all agencies)	4137 Public Broadcasting	5216 Materials Service & Distribution	3300 Building Construction	3160 Oil Overcharge	3180 STAR	3200 Volunteer Services	4717 Capital Group Parking	3240 Travel Management	3170 Development Disabilities
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	0	7,177	17,343	467	2,741	1,790	7,745	11,826	590
Employee Assistance Program	0	113	274	7	44	28	122	187	9
Personnel Services	0	5,566	13,450	362	2,126	1,388	6,006	9,172	458
Fiscal Services	332	5,536	12,261	671	3,677	2,881	30,453	86,541	2,697
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	33	147	2,644	12	119	65	255	902	75
Real Estate Mgt - Leasing (10 Fund)	0	0	464	0	0	464	464	0	2,321
Telecommunications (Allocable 10 Fd)	0	0	471	0	192	140	78	830	266
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	120	825	5,691	52	1,213	1,241	5,145	10,896	1,204
Central Mail - Allocable 10 Fd	0	0	203	0	449	620	0	104	218
Office of Technology (formerly IPO)	8	35	627	3	28	15	60	214	18
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	25	422	937	52	281	220	2,325	6,608	206
Budget Planning & Operations	86	384	1,741	213	307	459	187	728	217
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	42	714	1,582	87	474	371	3,929	11,166	348
SSP Development amortization	69	1,157	2,560	140	768	602	6,360	18,076	563
MAPS Operations and Support	116	1,945	4,306	236	1,291	1,011	10,696	30,397	947
SEMA4 Operations and Support	0	1,666	4,027	108	636	415	1,798	2,745	137
Budget Service-computer operations	61	270	1,221	149	215	322	131	511	151
Sema 4 Special Billing	0	421	1,017	27	161	105	454	693	35
Maps Special Billing	30	493	1,092	60	327	256	2,711	7,704	240
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	21	343	760	42	228	178	1,886	5,360	167
Statewide Payroll Service	0	446	1,078	29	170	111	482	735	37
Single Audit	0	0	4	16	5	0	0	0	4
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	2,130	5,146	138	814	531	2,298	3,509	175
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	97	234	6	37	24	104	160	8
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	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	10	163	360	20	108	85	894	2,541	79
State Auditor	0	0	9	34	11	0	0	0	9
Allocation to general support agencies									
Total Plan Allocation	953	30,050	79,502	2,931	16,422	13,322	84,583	211,605	11,179
Rollforward adjustment	260	2,997	(85,865)	(640)	(222)	(2,720)	71,845	4,901	(16,368)
Final FY 1998 Allocation	1,213	33,047	(6,363)	2,291	16,200	10,602	156,428	216,506	(5,189)

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	2200 Risk Management	2300 Plant Management	4221 Minnesota Bookstore	4220 Records Activities	2600 Management Analysis	4223 Printing Services	5217 Central Stores	4230 Cooperative Purchasing	2400 Computer Services Telecomm
<b>BUREAU OF ADMINISTRATIVE MANAGEMENT</b>	0	0	0	0	0	0	0	0	0
Commissioner	3,473	130,348	11,489	9,073	18,005	28,993	7,349	3,491	137,631
Employee Assistance Program	55	2,059	181	143	284	457	116	55	2,174
Personnel Services	2,694	101,092	8,911	7,037	13,964	22,486	5,699	2,707	106,740
Fiscal Services	7,404	211,872	18,080	9,614	6,936	50,289	71,785	2,634	155,938
<b>BUREAU OF FACILITIES MANAGEMENT</b>	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	912	4,687	489	199	368	929	1,492	151	11,630
Real Estate Mgt - Leasing (10 Fund)	1,392	4,641	464	0	929	929	464	0	0
Telecommunications (Allocable 10 Fd)	132	3,973	1,306	156	264	646	535	589	0
<b>BUREAU OF OPERATIONS MANAGEMENT</b>	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	1,068	34,067	5,030	1,795	3,633	17,858	2,840	618	21,165
Central Mail - Allocable 10 Fd	0	169	4,993	74	95	183	287	261	3,363
Office of Technology (formerly IPO)	216	1,112	116	47	87	220	353	36	2,758
<b>DEPARTMENT OF FINANCE</b>	0	0	0	0	0	0	0	0	0
<b>FINANCE-BUDGET DIVISION</b>	0	0	0	0	0	0	0	0	0
Analysis & Control	566	16,178	1,380	735	529	3,839	5,481	201	11,907
Budget Planning & Operations	624	2,021	609	430	557	284	232	325	4,155
<b>FINANCE-ACCOUNTING DIVISION</b>	0	0	0	0	0	0	0	0	0
Accounting Services	955	27,338	2,333	1,240	895	6,489	9,262	340	20,121
SSP Development amortization	1,547	44,253	3,776	2,008	1,448	10,504	14,993	550	32,570
MAPS Operations and Support	2,600	74,420	6,351	3,377	2,436	17,664	25,214	926	54,773
SEMA4 Operations and Support	806	30,260	2,667	2,107	4,180	6,730	1,706	810	31,951
Budget Service-computer operations	437	1,417	427	301	390	199	163	228	2,912
Sema 4 Special Billing	204	7,643	674	532	1,056	1,700	431	205	8,070
Maps Special Billing	659	18,862	1,610	856	617	4,477	6,391	235	13,883
<b>FINANCE-OTHER</b>	0	0	0	0	0	0	0	0	0
Financial Reporting	458	13,121	1,120	595	429	3,114	4,445	163	9,657
Statewide Payroll Service	216	8,104	715	565	1,119	1,803	456	217	8,557
Single Audit	0	0	0	0	0	0	0	0	0
<b>DEPARTMENT OF EMPLOYEE RELATIONS</b>	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	1,031	38,672	3,409	2,692	5,342	8,601	2,181	1,036	40,834
<b>DEPARTMENT OF MEDIATION SERVICES</b>	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	47	1,762	155	122	243	392	99	47	1,861
<b>OFFICE OF THE LEGISLATIVE AUDITOR</b>	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0
<b>TREASURER'S OFFICE</b>	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	217	6,220	531	282	204	1,477	2,108	77	4,579
State Auditor	0	0	0	0	0	0	0	0	0
Allocation to general support agencies									
Total Plan Allocation	27,713	784,291	76,816	43,980	64,010	190,263	164,082	15,902	687,229
Rollforward adjustment	4,911	259,207	5,355	(14,289)	2,731	(17,228)	(1,871)	5,953	16,799
Final FY 1998 Allocation	32,624	1,043,498	82,171	29,691	66,741	173,035	162,211	21,855	704,028

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	4222 Central Mail	B04 Agriculture	B14 Animal Health Board	B21 Economic Security	B22 Trade & Economic Dev. (DTED)	B34 Housing Finance Agency	B41 Workers Comp Court Of Appeals	B80 Public Service	B9U MN Technology Institute
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	3,184	0	0	0	0	0	0	0	0
Employee Assistance Program	50	4,388	308	17,514	1,989	1,427	189	1,206	0
Personnel Services	2,469	0	0	0	0	0	0	0	0
Fiscal Services	2,578	2,078	483	10,307	1,276	663	29	499	372
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	55	6,562	543	23,096	3,945	2,560	292	2,872	1,784
Real Estate Mgt - Leasing (10 Fund)	0	8,354	0	23,667	1,856	929	464	464	0
Telecommunications (Allocable 10 Fd)	47	11,841	1,177	65,322	15,903	5,052	290	22,414	11,048
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	670	44,878	6,608	35,564	39,224	9,828	642	12,949	0
Central Mail - Allocable 10 Fd	0	9,077	987	511	19,291	5,206	126	1,086	0
Office of Technology (formerly IPO)	13	652	213	22,689	9,278	12,870	28	2,198	43
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	197	14,287	3,319	70,861	8,769	4,559	197	3,430	2,557
Budget Planning & Operations	213	30,338	1,341	4,887	19,791	5,391	224	5,077	2,690
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	333	24,142	5,609	119,747	14,818	7,703	334	5,797	4,322
SSP Development amortization	538	39,079	9,080	193,834	23,987	12,469	540	9,382	6,995
MAPS Operations and Support	905	65,720	15,270	325,972	40,339	20,969	909	15,779	11,764
SEMA4 Operations and Support	739	64,495	4,530	257,437	29,235	20,982	2,774	17,737	0
Budget Service-computer operations	149	21,268	940	3,426	13,874	3,780	158	3,559	1,886
Sema 4 Special Billing	187	16,291	1,144	65,024	7,384	5,300	701	4,480	0
Maps Special Billing	229	16,657	3,870	82,620	10,224	5,315	230	3,999	2,982
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	160	11,587	2,692	57,474	7,112	3,697	160	2,782	2,074
Statewide Payroll Service	198	17,273	1,213	68,945	7,829	5,619	743	4,750	0
Single Audit	0	39	2	1,508	284	646	26	6	16
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	945	82,426	5,788	329,006	37,363	26,814	3,546	22,668	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	43	3,756	264	14,989	1,702	1,221	161	1,033	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	22,710	0	100,867	21,019	12,804	3,503	23,374	19,267
LEGIS AUDITS-SINGLE AUDITS	0	0	0	106,540	19,025	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	76	5,493	1,276	27,406	3,372	1,753	76	1,318	983
State Auditor	0	85	4	3,232	609	1,386	56	12	35
Allocation to general support agencies									
Total Plan Allocation	13,978	523,476	66,661	2,032,445	359,498	178,943	16,398	168,871	68,818
Rollforward adjustment	5,852	21,005	14,274	(412,237)	57,302	(27,705)	2,662	23,864	(18,235)
Final FY 1998 Allocation	19,830	544,481	80,935	1,620,208	416,800	151,238	19,060	192,735	50,583

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	E25 Center For Arts Education	E26 MN State Universities Colleges	E37 Children Families & Learning	E44 Faribault Academies	E50 MN State Arts Board	E60 Higher Education Services Bd	E77 Zoological Garden	G06 Attorney General	G17 Human Rights
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	613	112,545	3,670	1,513	159	439	2,033	4,404	485
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	1,015	163,679	6,878	1,929	220	3,213	2,888	6,689	689
Real Estate Mgt - Leasing (10 Fund)	464	52,439	2,785	1,392	464	464	464	2,785	1,392
Telecommunications (Allocable 10 Fd)	1,631	312,365	23,971	2,489	519	2,300	4,845	13,961	2,561
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	12,587	2,655	92,136	2,197	3,378	8,118	28,589	24,374	2,921
Central Mail - Allocable 10 Fd	1,424	5,818	23,894	0	0	3,580	0	6,961	1,232
Office of Technology (formerly IPO)	54	75,029	2,555	29	31	357	235	938	752
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	2,712	126,931	19,642	2,018	713	3,372	8,826	5,497	613
Budget Planning & Operations	4,962	42,301	13,701	2,731	952	3,284	8,021	10,585	1,301
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	4,583	214,501	33,192	3,409	1,205	5,697	14,914	9,290	1,037
SSP Development amortization	7,418	347,212	53,728	5,519	1,951	9,222	24,141	15,038	1,679
MAPS Operations and Support	12,474	583,908	90,355	9,281	3,280	15,509	40,599	25,289	2,822
SEMA4 Operations and Support	9,006	1,654,357	53,955	22,247	2,337	6,450	29,876	64,735	7,131
Budget Service-computer operations	3,479	28,655	9,605	1,915	667	2,302	5,623	7,420	912
Sema 4 Special Billing	2,275	417,865	13,628	5,619	590	1,629	7,546	16,351	1,801
Maps Special Billing	3,162	147,996	22,901	2,352	831	3,931	10,290	6,410	715
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	2,200	102,951	15,931	1,636	578	2,735	7,158	4,459	497
Statewide Payroll Service	2,412	443,061	14,450	5,958	626	1,727	8,002	17,337	1,910
Single Audit	2	173	2,200	2	6	16	0	11	1
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	11,510	2,114,288	68,956	28,432	2,986	8,242	38,182	82,731	9,114
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	524	96,323	3,141	1,296	136	376	1,740	3,769	415
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	22,348	321,506	76,949	1,450	7,791	13,348	8,154	19,992	9,664
LEGIS AUDITS-SINGLE AUDITS	0	332,909	57,450	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	1,042	48,807	7,848	776	274	1,602	3,393	2,114	236
State Auditor	4	371	4,716	4	12	35	1	23	3
Allocation to general support agencies									
Total Plan Allocation	107,901	7,749,645	718,237	104,194	29,706	97,948	255,520	351,163	49,883
Rollforward adjustment	14,713	1,318,208	(35,729)	2,169	(30,691)	(9,889)	39,993	258,292	62,639
Final FY 1998 Allocation	122,614	9,067,853	682,508	106,363	(985)	88,059	295,513	609,455	112,522

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	G19 Indian Affairs Council	G30 Strategic & Long Range Planning	G67 Revenue Department	G9L Black Minnesotans Council	G9M Spanish Speaking Affairs Council	G9N Asian Pacific Council	H12 Health	H55 Human Services Central Office	H55a Human Services Institutions
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	66	680	12,418	28	36	0	10,283	13,594	43,888
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	113	1,157	17,312	50	43	33	15,941	34,425	51,956
Real Estate Mgt - Leasing (10 Fund)	464	464	4,177	464	464	464	7,425	47,798	0
Telecommunications (Allocable 10 Fd)	525	3,246	52,417	80	199	105	38,082	161,162	49,290
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	607	12,189	52,665	783	947	672	181,239	89,500	160,034
Central Mail - Allocable 10 Fd	41	10,454	69,592	91	327	164	3,299	54,173	0
Office of Technology (formerly IPO)	24	389	60,872	0	20	15	8,496	567,154	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	379	2,499	17,663	188	217	213	39,220	42,804	64,503
Budget Planning & Operations	968	5,616	18,868	340	310	206	48,051	44,400	77,100
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	640	4,223	29,849	318	366	360	66,278	72,334	109,002
SSP Development amortization	1,036	6,835	48,316	514	593	584	107,284	117,088	176,444
MAPS Operations and Support	1,742	11,494	81,254	863	997	981	180,421	196,906	296,725
SEMA4 Operations and Support	971	10,004	182,537	417	526	0	151,154	199,822	645,123
Budget Service-computer operations	679	3,937	13,227	238	217	144	33,686	31,127	54,050
Sema 4 Special Billing	245	2,527	46,106	105	133	0	38,179	50,472	162,948
Maps Special Billing	442	2,913	20,595	219	253	249	45,729	49,907	75,207
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	307	2,026	14,326	152	176	173	31,811	34,718	52,317
Statewide Payroll Service	260	2,679	48,885	112	141	0	40,481	53,515	172,773
Single Audit	0	2	1	0	0	0	744	16,506	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	1,241	12,785	233,284	532	673	0	193,178	255,375	824,474
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	56	582	10,628	24	31	0	8,801	11,634	37,562
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	8,879	8,154	166,038	3,624	16,549	7,369	15,704	160,723	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	19,239	140,891	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	146	960	62,100	72	83	82	15,081	22,900	24,803
State Auditor	1	3	3	0	0	0	1,596	35,381	0
Allocation to general support agencies									
Total Plan Allocation	19,832	105,818	1,263,133	9,214	23,301	11,814	1,301,402	2,504,309	3,078,199
Rollforward adjustment	3,143	13,966	(46,378)	(3,063)	944	747	158,981	(1,673,885)	614,530
Final FY 1998 Allocation	22,975	119,784	1,216,755	6,151	24,245	12,561	1,460,383	830,424	3,692,729

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	J33 Trial Courts	J52 Public Defense Board	J65 Supreme Court	P01 Military Affairs	P07 Public Safety	P78 Corrections	R18 Environmental Assistance Board	R29 Natural Resources	R32 Pollution Control
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	6,484	4,129	1,621	2,883	16,891	32,024	649	27,506	7,326
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	14,213	5,016	3,392	4,814	25,170	46,166	915	35,080	14,631
Real Estate Mgt - Leasing (10 Fund)	0	464	3,712	464	26,916	22,739	1,392	19,491	4,177
Telecommunications (Allocable 10 Fd)	15,073	12,308	26,354	29,619	92,929	87,891	1,456	97,031	36,235
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	5,733	3,301	10,431	25,144	129,141	240,133	11,009	73,156	70,035
Central Mail - Allocable 10 Fd	270	0	4,967	0	118,326	3,375	2,908	27,819	11,470
Office of Technology (formerly IPO)	602	321	20,676	1,771	65,336	11,165	567	5,715	5,004
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	7,503	3,758	4,060	12,794	107,158	70,438	2,208	133,338	23,010
Budget Planning & Operations	4,816	3,008	2,825	3,508	49,643	51,283	5,884	95,064	40,138
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	12,680	6,350	6,860	21,621	181,086	119,032	3,731	225,326	38,885
SSP Development amortization	20,524	10,278	11,105	34,998	293,123	192,677	6,039	364,736	62,943
MAPS Operations and Support	34,516	17,285	18,674	58,858	492,947	324,025	10,156	613,377	105,851
SEMA4 Operations and Support	95,305	60,693	23,822	42,384	248,289	470,733	9,539	404,315	107,690
Budget Service-computer operations	3,377	2,108	2,051	2,460	34,802	35,952	4,125	66,644	28,138
Sema 4 Special Billing	24,073	15,330	6,017	10,706	62,714	118,900	2,409	102,124	27,201
Maps Special Billing	8,748	4,381	4,733	14,918	124,941	82,127	2,574	155,465	26,829
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	6,085	3,047	3,292	10,377	86,914	57,130	1,790	108,147	18,663
Statewide Payroll Service	25,524	16,254	6,380	11,351	66,495	126,069	2,555	108,281	28,841
Single Audit	0	1	1	110	137	24	1	43	126
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	121,802	77,567	30,444	54,167	317,316	601,603	12,191	516,720	137,629
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	5,549	3,534	1,387	2,468	14,456	27,408	555	23,540	6,271
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	18,785	19,389	16,006	60,702	77,371	2,114	75,439	27,180
LEGIS AUDITS-SINGLE AUDITS	0	0	0	24,009	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	2,885	1,445	1,561	4,920	41,620	27,084	849	52,040	8,848
State Auditor	0	1	2	237	295	51	3	91	271
Allocation to general support agencies									
Total Plan Allocation	415,762	269,364	213,856	390,587	2,657,347	2,825,400	85,619	3,330,488	837,392
Rollforward adjustment	40,064	82,961	(38,933)	23,396	(123,107)	721,963	30,628	364,005	92,467
Final FY 1998 Allocation	455,826	352,325	174,923	413,983	2,534,240	3,547,363	116,247	3,694,493	929,859

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	R9P Water & Soil Resources Bd	T79 Transportation	Z99 Other	Total
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0
Commissioner	0	0	0	423,774
Employee Assistance Program	491	47,375	0	414,034
Personnel Services	0	0	0	328,658
Fiscal Services	0	0	0	731,633
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0
Facilities Mgmt - Allocable	753	75,630	0	684,018
Real Estate Mgt - Leasing (10 Fund)	1,856	11,137	10,210	328,573
Telecommunications (Allocable 10 Fd)	2,610	181,494	0	1,486,286
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0
Materials Management - Allocable 10 Fund	9,530	820,301	0	2,608,448
Central Mail - Allocable 10 Fd	1,644	15,288	0	493,993
Office of Technology (formerly IPO)	256	35,903	25,943	1,000,108
DEPARTMENT OF FINANCE	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0
Analysis & Control	1,610	376,463	0	1,324,590
Budget Planning & Operations	1,775	72,186	0	814,775
FINANCE-ACCOUNTING DIVISION	0	0	0	0
Accounting Services	2,720	636,181	0	2,238,393
SSP Development amortization	4,403	1,029,789	0	3,623,304
MAPS Operations and Support	7,404	1,731,800	0	6,093,311
SEMA4 Operations and Support	7,208	696,381	0	6,086,033
Budget Service-computer operations	1,244	50,606	0	571,200
Sema 4 Special Billing	1,821	175,895	0	1,537,240
Maps Special Billing	1,877	438,938	0	1,544,398
FINANCE-OTHER	0	0	0	0
Financial Reporting	1,306	305,341	0	1,074,326
Statewide Payroll Service	1,930	186,501	0	1,629,918
Single Audit	1	2,426	0	25,114
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0
DOER-Personnel Administration	9,212	889,983	0	7,778,021
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	420	40,546	0	354,345
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	13,952	120,255	167,850	2,438,142
LEGIS AUDITS-SINGLE AUDITS	0	5,734	11,308	717,909
TREASURER'S OFFICE	0	0	0	0
TREASURER-TREASURY	619	144,830	0	584,015
State Auditor	3	5,202	0	53,843
Allocation to general support agencies				447,226
Total Plan Allocation	74,645	8,096,185	215,311	47,435,628
Rollforward adjustment	(44,887)	2,707,762	(206,245)	5,472,032
Final FY 1998 Allocation	29,758	10,803,947	9,066	52,907,660

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	4137 Public Broadcasting	100-2200 Materials Management Division	5216 Materials Service & Distribution	4330 State Building Code	3510 Public Info Policy Analysis PIPA	100-2500 Electronic Data Interchange	3300 Building Construction	3160 Oil Overcharge	173-2400 911 Emergency	3180 STAR	3200 Volunteer Services
<b>BUREAU OF ADMINISTRATIVE MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	7,177	15,967	2,901	0	17,343	467	0	2,741	1,790
Employee Assistance Program	0	0	113	252	46	0	274	7	0	44	28
Personnel Services	0	0	5,566	12,383	2,249	0	13,450	362	0	2,126	1,388
Fiscal Services	332	0	5,536	9,699	857	0	12,261	671	0	3,677	2,881
<b>BUREAU OF FACILITIES MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	33	0	147	426	61	0	2,644	12	0	119	65
Real Estate Mgt - Leasing (10 Fund)	0	464	0	464	0	0	464	0	0	0	464
Telecommunications (Allocable 10 Fd)	0	0	0	896	86	0	471	0	0	192	140
<b>BUREAU OF OPERATIONS MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	120	0	825	2,369	296	0	5,691	52	0	1,213	1,241
Central Mail - Allocable 10 Fd	0	0	0	565	136	0	203	0	17	449	620
Office of Technology (formerly IPO)	8	0	35	101	14	0	627	3	0	28	15
<b>DEPARTMENT OF FINANCE</b>	0	0	0	0	0	0	0	0	0	0	0
<b>FINANCE-BUDGET DIVISION</b>	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control	25	0	422	741	66	0	937	52	0	281	220
Budget Planning & Operations	86	0	384	415	79	0	1,741	213	0	307	459
<b>FINANCE-ACCOUNTING DIVISION</b>	0	0	0	0	0	0	0	0	0	0	0
Accounting Services	42	0	714	1,251	110	0	1,582	87	0	474	371
SSP Development amortization	69	0	1,157	2,026	179	0	2,560	140	0	768	602
MAPS Operations and Support	116	0	1,945	3,407	301	0	4,306	236	0	1,291	1,011
SEMA4 Operations and Support	0	0	1,666	3,707	674	0	4,027	108	0	636	415
Budget Service-computer operations	61	0	270	291	55	0	1,221	149	0	215	322
Sema 4 Deficit	0	0	421	936	170	0	1,017	27	0	161	105
Maps Deficit	30	0	493	863	76	0	1,092	60	0	327	256
<b>FINANCE-OTHER</b>	0	0	0	0	0	0	0	0	0	0	0
Financial Reporting	21	0	343	600	53	0	760	42	0	228	178
Statewide Payroll Service	0	0	446	993	180	0	1,078	29	0	170	111
Single Audit	0	0	0	0	0	0	4	16	0	5	0
<b>DEPARTMENT OF EMPLOYEE RELATIONS</b>	0	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	0	2,130	4,738	861	0	5,146	138	0	814	531
<b>DEPARTMENT OF MEDIATION SERVICES</b>	0	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	97	215	39	0	234	6	0	37	24
<b>OFFICE OF THE LEGISLATIVE AUDITOR</b>	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0	0
<b>TREASURER'S OFFICE</b>	0	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	10	0	163	285	25	0	360	20	0	108	85
State Auditor	0	0	0	0	0	0	9	34	0	11	0
<b>Allocation to general support agencies</b>											
Total Plan Allocation	953	464	30,050	63,590	9,514	0	79,502	2,931	17	16,422	13,322
Rollforward adjustment	260	449	2,997	4,483	1,882	508	(85,865)	(640)	(16,134)	(222)	(2,720)
Final FY 1998 Allocation	1,213	913	33,047	68,073	11,396	508	(6,363)	2,291	(16,117)	16,200	10,602

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	4717 Capital Group Parking	3240 Travel Management	3170 Development Disabilities	2200 Risk Management	690-2100 Gov's Resident Council	4501 Governmen Information Acc Council	690-2300 Building Fund Operations	2300 Plant Management	4221 Minnesota Bookstore	4220 Records Activities
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Commissioner	7,745	11,826	590	3,473	0	2,191	0	130,348	11,489	9,073
Employee Assistance Program	122	187	9	55	0	34	0	2,059	181	143
Personnel Services	6,006	9,172	458	2,694	0	1,699	0	101,092	8,911	7,037
Fiscal Services	30,453	86,541	2,697	7,404	531	1,791	0	211,872	18,080	9,614
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	255	902	75	912	12	69	0	4,687	489	199
Real Estate Mgt - Leasing (10 Fund)	464	0	2,321	1,392	2,321	0	0	4,641	464	0
Telecommunications (Allocable 10 Fd)	78	830	266	132	0	0	0	3,973	1,306	156
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	5,145	10,896	1,204	1,068	301	957	0	34,067	5,030	1,795
Central Mail - Allocable 10 Fd	0	104	218	0	2	72	0	169	4,993	74
Office of Technology (formerly IPO)	60	214	18	216	3	16	0	1,112	116	47
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0
Analysis & Control	2,325	6,608	206	566	40	136	0	16,178	1,380	735
Budget Planning & Operations	187	728	217	624	195	79	0	2,021	609	430
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0	0
Accounting Services	3,929	11,166	348	955	69	231	0	27,338	2,333	1,240
SSP Development amortization	6,360	18,076	563	1,547	111	374	0	44,253	3,776	2,008
MAPS Operations and Support	10,696	30,397	947	2,600	187	629	0	74,420	6,351	3,377
SEMA4 Operations and Support	1,798	2,745	137	806	0	509	0	30,260	2,667	2,107
Budget Service-computer operations	131	511	151	437	136	55	0	1,417	427	301
Sema 4 Deficit	454	693	35	204	0	129	0	7,643	674	532
Maps Deficit	2,711	7,704	240	659	47	159	0	18,862	1,610	856
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
Financial Reporting	1,886	5,360	167	458	33	111	0	13,121	1,120	595
Statewide Payroll Service	482	735	37	216	0	136	0	8,104	715	565
Single Audit	0	0	4	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	2,298	3,509	175	1,031	0	650	0	38,672	3,409	2,692
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	104	160	8	47	0	30	0	1,762	155	122
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	894	2,541	79	217	16	53	0	6,220	531	282
State Auditor	0	0	9	0	0	0	0	0	0	0
Allocation to general support agencies										
Total Plan Allocation	84,583	211,605	11,179	27,713	4,004	10,110	0	784,291	76,816	43,980
Rollforward adjustment	71,845	4,901	(16,368)	4,911	1,558	4,191	570	259,207	5,355	(14,289)
Final FY 1998 Allocation	156,428	216,506	(5,189)	32,624	5,562	14,301	570	1,043,498	82,171	29,691

	2600	4223	5217	4230	2400	4222	4321		B04	B11	B13
All State Agencies					Computer					Barber	
State Fiscal Year 1998 (Budget)	Management	Printing	Central	Cooperative	Services	Central	Real Estate	Other	Agriculture	Examiner	Commerce
State Version (shows all agencies)	Analysis	Services	Stores	Purchasing	Telecomm	Mail	Management	Non-Allocable		Board	Department
<b>BUREAU OF ADMINISTRATIVE MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0
Commissioner	18,005	28,993	7,349	3,491	137,631	3,184	0	0	0	0	0
Employee Assistance Program	284	457	116	55	2,174	50	0	0	4,388	19	2,389
Personnel Services	13,964	22,486	5,699	2,707	106,740	2,469	0	0	0	0	0
Fiscal Services	6,936	50,289	71,785	2,634	155,938	2,578	75	16,183	2,078	17	1,134
<b>BUREAU OF FACILITIES MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	368	929	1,492	151	11,630	55	13	0	6,562	26	9,933
Real Estate Mgt - Leasing (10 Fund)	929	929	464	0	0	0	0	0	8,354	0	464
Telecommunications (Allocable 10 Fd)	264	646	535	589	0	47	0	0	11,841	20	6,191
<b>BUREAU OF OPERATIONS MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	3,633	17,858	2,840	618	21,165	670	15	2	44,878	64	33,039
Central Mail - Allocable 10 Fd	95	183	287	261	3,363	0	0	0	9,077	157	7,899
Office of Technology (formerly IPO)	87	220	353	36	2,758	13	3	0	652	7	2,259
<b>DEPARTMENT OF FINANCE</b>	0	0	0	0	0	0	0	0	0	0	0
<b>FINANCE-BUDGET DIVISION</b>	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control	529	3,839	5,481	201	11,907	197	6	1,236	14,287	117	7,798
Budget Planning & Operations	557	284	232	325	4,155	213	7	840	30,338	172	7,020
<b>FINANCE-ACCOUNTING DIVISION</b>	0	0	0	0	0	0	0	0	0	0	0
Accounting Services	895	6,489	9,262	340	20,121	333	10	2,088	24,142	198	13,177
SSP Development amortization	1,448	10,504	14,993	550	32,570	538	15	3,380	39,079	321	21,330
MAPS Operations and Support	2,436	17,664	25,214	926	54,773	905	26	5,684	65,720	539	35,871
SEMA4 Operations and Support	4,180	6,730	1,706	810	31,951	739	0	0	64,495	275	35,127
Budget Service-computer operations	390	199	163	228	2,912	149	5	590	21,268	120	4,922
Sema 4 Deficit	1,056	1,700	431	205	8,070	187	0	0	16,291	69	8,873
Maps Deficit	617	4,477	6,391	235	13,883	229	7	1,441	16,657	137	9,092
<b>FINANCE-OTHER</b>	0	0	0	0	0	0	0	0	0	0	0
Financial Reporting	429	3,114	4,445	163	9,657	160	5	1,003	11,587	95	6,324
Statewide Payroll Service	1,119	1,803	456	217	8,557	198	0	0	17,273	73	9,407
Single Audit	0	0	0	0	0	0	0	0	39	0	0
<b>DEPARTMENT OF EMPLOYEE RELATIONS</b>	0	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	5,342	8,601	2,181	1,036	40,834	945	0	0	82,426	350	44,893
<b>DEPARTMENT OF MEDIATION SERVICES</b>	0	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	243	392	99	47	1,861	43	0	0	3,756	16	2,045
<b>OFFICE OF THE LEGISLATIVE AUDITOR</b>	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	22,710	3,503	20,294
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0	0
<b>TREASURER'S OFFICE</b>	0	0	0	0	0	0	0	0	0	0	0
<b>TREASURER-TREASURY</b>	204	1,477	2,108	77	4,579	76	2	475	5,493	45	2,998
State Auditor	0	0	0	0	0	0	0	0	85	0	0
<b>Allocation to general support agencies</b>											
Total Plan Allocation	64,010	190,263	164,082	15,902	687,229	13,978	189	32,922	523,476	6,340	292,479
Rollforward adjustment	2,731	(17,228)	(1,871)	5,953	16,799	5,852	151	25,745	21,005	2,396	53,289
Final FY 1998 Allocation	66,741	173,035	162,211	21,855	704,028	19,830	340	58,667	544,481	8,736	345,768

	B14 Animal Health Board	B21 Economic Security	B22 Trade & Economic Dev. (DTED)	B23 MN Busines Finance Inc.	B34 Housing Finance Agency	B41 Workers Comp Court Of Appeals	B42 Labor & Industry	B43 Iron Range Resources & Rehab (IRRRB)	B7A Electricity Board	B7E Architecture Engineering Board	B7G Boxing Board
<b>All State Agencies</b>											
<b>State Fiscal Year 1998 (Budget)</b>											
<b>State Version (shows all agencies)</b>											
<b>BUREAU OF ADMINISTRATIVE MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	308	17,514	1,989	47	1,427	189	3,807	1,207	210	73	0
Personnel Services	0	0	0	0	0	0	0	0	0	0	0
Fiscal Services	483	10,307	1,276	48	663	29	1,685	1,064	230	93	17
<b>BUREAU OF FACILITIES MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	543	23,096	3,945	102	2,560	292	23,480	2,225	1,178	112	14
Real Estate Mgt - Leasing (10 Fund)	0	23,667	1,856	0	929	464	6,033	1,392	2,321	464	0
Telecommunications (Allocable 10 Fd)	1,177	65,322	15,903	1,019	5,052	290	15,661	4,929	1,228	261	28
<b>BUREAU OF OPERATIONS MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	6,608	35,564	39,224	62	9,828	642	53,879	34,977	2,827	1,704	313
Central Mail - Allocable 10 Fd	987	511	19,291	0	5,206	126	11,575	0	304	593	21
Office of Technology (formerly IPO)	213	22,689	9,278	0	12,870	28	2,005	570	1,010	245	0
<b>DEPARTMENT OF FINANCE</b>	0	0	0	0	0	0	0	0	0	0	0
<b>FINANCE-BUDGET DIVISION</b>	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control	3,319	70,861	8,769	330	4,559	197	11,584	7,314	1,584	639	117
Budget Planning & Operations	1,341	4,887	19,791	296	5,391	224	11,485	4,502	594	377	224
<b>FINANCE-ACCOUNTING DIVISION</b>	0	0	0	0	0	0	0	0	0	0	0
Accounting Services	5,609	119,747	14,818	557	7,703	334	19,575	12,360	2,677	1,079	198
SSP Development amortization	9,080	193,834	23,987	902	12,469	540	31,686	20,007	4,332	1,747	321
MAPS Operations and Support	15,270	325,972	40,339	1,518	20,969	909	53,286	33,645	7,286	2,938	539
SEMA4 Operations and Support	4,530	257,437	29,235	686	20,982	2,774	55,966	17,745	3,086	1,073	0
Budget Service-computer operations	940	3,426	13,874	207	3,780	158	8,052	3,157	416	265	158
Sema 4 Deficit	1,144	65,024	7,384	173	5,300	701	14,136	4,482	780	271	0
Maps Deficit	3,870	82,620	10,224	385	5,315	230	13,506	8,528	1,847	745	136
<b>FINANCE-OTHER</b>	0	0	0	0	0	0	0	0	0	0	0
Financial Reporting	2,692	57,474	7,112	267	3,697	160	9,395	5,932	1,285	518	95
Statewide Payroll Service	1,213	68,945	7,829	183	5,619	743	14,988	4,752	827	287	0
Single Audit	2	1,508	284	0	646	26	0	0	0	0	0
<b>DEPARTMENT OF EMPLOYEE RELATIONS</b>	0	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	5,788	329,006	37,363	877	26,814	3,546	71,525	22,678	3,945	1,370	0
<b>DEPARTMENT OF MEDIATION SERVICES</b>	0	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	264	14,989	1,702	40	1,221	161	3,259	1,033	179	62	0
<b>OFFICE OF THE LEGISLATIVE AUDITOR</b>	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	100,867	21,019	0	12,804	3,503	70,365	19,267	60	2,718	2,718
LEGIS AUDITS-SINGLE AUDITS	0	106,540	19,025	0	0	0	804	0	0	0	0
<b>TREASURER'S OFFICE</b>	0	0	0	0	0	0	0	0	0	0	0
<b>TREASURER-TREASURY</b>	1,276	27,406	3,372	127	1,753	76	4,514	2,812	609	245	45
State Auditor	4	3,232	609	0	1,386	56	0	0	0	0	0
Allocation to general support agencies											
Total Plan Allocation	66,661	2,032,445	359,498	7,826	178,943	16,398	512,251	214,578	38,815	17,879	4,944
Rollforward adjustment	14,274	(412,237)	57,302	1,531	(27,705)	2,662	50,220	17,700	2,821	2,024	2,589
Final FY 1998 Allocation	80,935	1,620,208	416,800	9,357	151,238	19,060	562,471	232,278	41,636	19,903	7,533

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	B7N Horticulture Society	B7P Accountancy Board	B7S Private Detective Board	B80 Public Service	B82 Public Utilities Commission	B9A World Trade Center	B9D Amateur Sports Commission	B9H Harmful Substances Compensation	B9U MN Technology Institute	B9V Agriculture Utilization Research	E25 Center For Arts Education
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	0	43	11	1,206	464	51	127	0	0	0	613
Personnel Services	0	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	64	15	499	129	76	39	0	372	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	0	104	18	2,872	726	124	108	0	1,784	0	1,015
Real Estate Mgt - Leasing (10 Fund)	0	929	0	464	464	0	0	0	0	0	464
Telecommunications (Allocable 10 Fd)	0	148	59	22,414	1,488	0	514	0	11,048	0	1,631
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	4	1,358	220	12,949	1,932	1,721	320	0	0	11	12,587
Central Mail - Allocable 10 Fd	0	1,626	69	1,086	933	523	0	0	0	0	1,424
Office of Technology (formerly IPO)	0	201	0	2,198	210	11	48	0	43	0	54
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control	1	443	103	3,430	889	522	271	1	2,557	5	2,712
Budget Planning & Operations	22	243	187	5,077	1,185	915	448	0	2,690	75	4,962
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0	0	0
Accounting Services	2	749	175	5,797	1,502	882	457	2	4,322	8	4,583
SSP Development amortization	3	1,212	283	9,382	2,432	1,428	741	4	6,995	13	7,418
MAPS Operations and Support	5	2,037	475	15,779	4,089	2,402	1,246	6	11,764	22	12,474
SEMA4 Operations and Support	0	622	162	17,737	6,817	748	1,863	0	0	0	9,006
Budget Service-computer operations	16	171	131	3,559	830	642	314	0	1,886	53	3,479
Sema 4 Deficit	0	157	41	4,480	1,722	189	471	0	0	0	2,275
Maps Deficit	1	516	121	3,999	1,036	609	316	2	2,982	6	3,162
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0	0
Financial Reporting	1	359	84	2,782	722	423	219	1	2,074	4	2,200
Statewide Payroll Service	0	167	43	4,750	1,826	200	500	0	0	0	2,412
Single Audit	0	0	0	6	0	0	0	0	16	0	2
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	796	207	22,668	8,713	957	2,382	0	0	0	11,510
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	36	9	1,033	397	44	108	0	0	0	524
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	6,161	0	23,374	8,154	13,530	5,737	0	19,267	120	22,348
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	0	170	40	1,318	342	201	104	1	983	2	1,042
State Auditor	0	0	0	12	0	0	0	0	35	0	4
Allocation to general support agencies											
Total Plan Allocation	55	18,312	2,453	168,871	47,002	26,198	16,333	17	68,818	319	107,901
Rollforward adjustment	(30)	4,136	390	23,864	3,056	(1,196)	3,023	(3,568)	(18,235)	254	14,713
Final FY 1998 Allocation	25	22,448	2,843	192,735	50,058	25,002	19,356	(3,551)	50,583	573	122,614

	E26 MN State Universities & Education Colleges	E35 Aids	E37 Children Families & Historical Learning	E40 Society	E44 Faribault Academies	E48 Labor Interpretive Center	E50 MN State Arts Board	E60 Higher Education Services Bd	E77 Zoological Garden	E81 University Of MN	E91 Academy Of Science
<b>BUREAU OF ADMINISTRATIVE MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	112,545	92	3,670	0	1,513	9	159	439	2,033	0	0
Personnel Services	0	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	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	0
Facilities Mgmt - Allocable	163,679	1,491	6,878	0	1,929	21	220	3,213	2,888	0	0
Real Estate Mgt - Leasing (10 Fund)	52,439	0	2,785	0	1,392	0	464	464	464	0	0
Telecommunications (Allocable 10 Fd)	312,365	0	23,971	0	2,489	34	519	2,300	4,845	0	0
<b>BUREAU OF OPERATIONS MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	2,655	7,652	92,136	60	2,197	398	3,378	8,118	28,589	64	39
Central Mail - Allocable 10 Fd	5,818	0	23,894	0	0	8	0	3,580	0	0	0
Office of Technology (formerly IPO)	75,029	0	2,555	240	29	15	31	357	235	20,639	0
<b>DEPARTMENT OF FINANCE</b>	0	0	0	0	0	0	0	0	0	0	0
<b>FINANCE-BUDGET DIVISION</b>	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control	126,931	3,942	19,642	134	2,018	92	713	3,372	8,826	72	5
Budget Planning & Operations	42,301	5,821	13,701	445	2,731	142	952	3,284	8,021	474	71
<b>FINANCE-ACCOUNTING DIVISION</b>	0	0	0	0	0	0	0	0	0	0	0
Accounting Services	214,501	6,663	33,192	227	3,409	156	1,205	5,697	14,914	121	9
SSP Development amortization	347,212	10,784	53,728	366	5,519	253	1,951	9,222	24,141	197	14
MAPS Operations and Support	583,908	18,135	90,355	616	9,281	424	3,280	15,509	40,599	332	24
SEMA4 Operations and Support	1,654,357	1,349	53,955	0	22,247	137	2,337	6,450	29,876	0	0
Budget Service-computer operations	29,655	4,080	9,605	312	1,915	100	667	2,302	5,623	332	49
Sema 4 Deficit	417,865	341	13,628	0	5,619	35	590	1,629	7,546	0	0
Maps Deficit	147,996	4,597	22,901	156	2,352	107	831	3,931	10,290	84	6
<b>FINANCE-OTHER</b>	0	0	0	0	0	0	0	0	0	0	0
Financial Reporting	102,951	3,197	15,931	109	1,636	75	578	2,735	7,158	58	4
Statewide Payroll Service	443,061	361	14,450	0	5,958	37	626	1,727	8,002	0	0
Single Audit	173	0	2,200	0	2	0	6	16	0	0	0
<b>DEPARTMENT OF EMPLOYEE RELATIONS</b>	0	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	2,114,288	1,724	68,956	0	28,432	175	2,986	8,242	38,182	0	0
<b>DEPARTMENT OF MEDIATION SERVICES</b>	0	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	96,323	78	3,141	0	1,296	8	136	376	1,740	0	0
<b>OFFICE OF THE LEGISLATIVE AUDITOR</b>	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	321,506	0	76,949	6,403	1,450	0	7,791	13,348	8,154	81,237	0
LEGIS AUDITS-SINGLE AUDITS	332,909	0	57,450	0	0	0	0	0	0	0	0
<b>TREASURER'S OFFICE</b>	0	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	48,807	1,516	7,848	51	776	35	274	1,602	3,393	28	2
State Auditor	371	0	4,716	0	4	0	12	35	1	0	0
<b>Allocation to general support agencies</b>											
Total Plan Allocation	7,749,645	71,823	718,237	9,119	104,194	2,261	29,706	97,948	255,520	103,638	223
Rollforward adjustment	1,318,208	48,001	(35,729)	(8,293)	2,169	1,605	(30,691)	(9,889)	39,993	22,700	89
Final FY 1998 Allocation	9,067,853	119,824	682,508	826	106,363	3,866	(985)	88,059	295,513	126,338	312

	E95	E97	E9W	G03	G05	G06	G09	G15	G16	G17	G19
All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	Humanities Commission	Science Museum Of Minnesota	Higher Ed Facilities Authority	Lottery	Racing Commission	Attorney General	Gambling Control Board	Intergovernmental Information Systems	Adm Cap Projects	Human Rights	Indian Affairs Council
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	0	0	28	1,938	68	4,404	380	32	0	485	66
Personnel Services	0	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	0	0	40	1,939	200	6,689	451	124	6	689	113
Real Estate Mgt - Leasing (10 Fund)	0	0	0	3,712	0	2,785	1,392	464	0	1,392	464
Telecommunications (Allocable 10 Fd)	0	0	0	0	327	13,961	1,759	61	0	2,561	525
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	8	6	0	0	864	24,374	2,665	717	126	2,921	607
Central Mail - Allocable 10 Fd	0	0	0	0	0	6,961	327	110	0	1,232	41
Office of Technology (formerly IPO)	0	0	0	1,619	266	938	259	0	11	752	24
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control	4	2	23	353	744	5,497	754	161	18	613	379
Budget Planning & Operations	71	56	64	388	1,240	10,585	362	258	284	1,301	968
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0	0	0
Accounting Services	7	4	39	597	1,256	9,290	1,274	271	30	1,037	640
SSP Development amortization	12	6	63	965	2,035	15,038	2,061	438	49	1,679	1,036
MAPS Operations and Support	20	10	107	1,624	3,421	25,289	3,468	737	82	2,822	1,742
SEMA4 Operations and Support	0	0	405	28,498	1,001	64,735	5,580	468	0	7,131	971
Budget Service-computer operations	49	39	44	273	869	7,420	254	181	199	912	679
Sema 4 Deficit	0	0	102	7,198	253	16,351	1,409	118	0	1,801	245
Maps Deficit	5	3	27	412	867	6,410	879	187	21	715	442
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0	0
Financial Reporting	4	2	19	286	603	4,459	611	130	14	497	307
Statewide Payroll Service	0	0	108	7,632	268	17,337	1,495	125	0	1,910	260
Single Audit	0	0	0	0	0	11	0	0	0	1	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	0	517	36,420	1,279	82,731	7,131	597	0	9,114	1,241
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	24	1,659	58	3,769	325	27	0	415	56
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	23,556	3,805	19,992	7,913	0	0	9,664	8,879
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	2	1	9	136	286	2,114	290	62	7	236	146
State Auditor	0	0	0	0	0	23	0	0	0	3	1
Allocation to general support agencies											
Total Plan Allocation	182	129	1,619	119,205	19,710	351,163	41,039	5,268	847	49,883	19,832
Rollforward adjustment	(21)	(40)	(113)	11,642	3,578	258,292	4,838	3,897	650	62,639	3,143
Final FY 1998 Allocation	161	89	1,506	130,847	23,288	609,455	45,877	9,165	1,497	*****	22,975

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	G24 Department Of Employee Relations	G30 Strategic & Long Range Planning	G38 Investment Board	G39 Governor's Office	G53 Secretary Of State	G59 Government Innovation & Cooperation Bd	G61 State Auditor	G62 Mn State Retirement System	G63 Public Employees Retirement	G66 Municipal Board
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	923	680	229	429	619	34	1,011	367	640	38
Personnel Services	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	1,796	1,157	8,439	735	1,046	26	1,322	851	1,870	59
Real Estate Mgt - Leasing (10 Fund)	0	464	0	2,321	1,392	1,392	3,248	0	464	464
Telecommunications (Allocable 10 Fd)	2,796	3,246	865	4,408	16,771	18	1,700	1,648	2,756	123
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	9,316	12,189	1,484	2,661	5,797	170	5,465	1,147	4,090	1,040
Central Mail - Allocable 10 Fd	12,513	10,454	16,396	1,400	5,117	8,272	1,232	0	0	85
Office of Technology (formerly IPO)	5,007	389	3	495	7,019	5	136	3,765	447	63
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0
Analysis & Control	2,623	2,499	523	1,662	1,833	66	1,565	842	1,945	269
Budget Planning & Operations	6,621	5,616	673	874	2,077	250	1,805	998	4,102	243
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0	0
Accounting Services	4,433	4,223	885	2,808	3,097	111	2,644	1,422	3,286	454
SSP Development amortization	7,175	6,835	1,433	4,546	5,012	181	4,282	2,303	5,320	735
MAPS Operations and Support	12,067	11,494	2,410	7,644	8,430	304	7,200	3,872	8,946	1,236
SEMA4 Operations and Support	13,564	10,004	3,362	6,309	9,099	505	14,863	5,395	9,409	565
Budget Service-computer operations	4,641	3,937	472	613	1,456	176	1,265	700	2,876	171
Sema 4 Deficit	3,426	2,527	849	1,594	2,298	127	3,754	1,363	2,377	143
Maps Deficit	3,058	2,913	611	1,937	2,137	77	1,825	982	2,267	313
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
Financial Reporting	2,128	2,026	425	1,348	1,486	53	1,270	682	1,577	218
Statewide Payroll Service	3,633	2,679	901	1,690	2,437	135	3,980	1,445	2,520	151
Single Audit	0	2	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	17,335	12,785	4,297	8,064	11,629	644	18,994	6,894	12,024	723
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	790	582	195	368	530	29	866	314	548	33
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	8,154	138,133	17,515	22,166	0	16,912	64,567	52,910	2,356
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	1,008	960	201	639	1,250	25	0	2,374	6,383	103
State Auditor	0	3	0	0	0	0	0	0	0	0
Allocation to general support agencies										
Total Plan Allocation	114,853	105,818	182,786	70,060	112,698	12,600	95,339	101,931	126,757	9,585
Rollforward adjustment	(268,512)	13,966	16,476	(2,403)	5,133	11,951	11,045	(16,436)	(5,923)	1,104
Final FY 1998 Allocation	(153,659)	119,784	199,262	67,657	117,831	24,551	106,384	85,495	120,834	10,689

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	G67 Revenue Department	G69 Teachers Retirement Association	G90 Revenue Intergovern- mental Pymts	G92 Ombudsperson For Families	G93 Military Order of the Purple Heart	G96 Uniform Laws	G98 Veterans of Foreign Wars	G99 Disabled American Veterans	G9J Ethical Practices Board	G9K Administrative Hearings
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	12,418	510	0	37	0	0	0	0	77	735
Personnel Services	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	17,312	807	221	46	0	6	0	0	92	1,413
Real Estate Mgt - Leasing (10 Fund)	4,177	464	0	929	464	0	464	464	464	929
Telecommunications (Allocable 10 Fd)	52,417	2,102	0	108	0	0	0	0	149	4,015
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	52,665	3,292	0	527	4	0	4	4	798	1,254
Central Mail - Allocable 10 Fd	69,592	0	0	8	5	0	0	0	581	14
Office of Technology (formerly IPO)	60,872	3,471	0	9	0	0	0	0	1	507
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0
Analysis & Control	17,663	867	2,405	168	1	6	1	1	289	1,694
Budget Planning & Operations	18,868	265	6,150	358	22	52	22	22	1,435	590
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0	0
Accounting Services	29,849	1,466	4,063	283	2	10	2	2	489	2,863
SSP Development amortization	48,316	2,372	6,577	458	4	16	3	3	791	4,635
MAPS Operations and Support	81,254	3,989	11,061	770	7	27	5	5	1,329	7,794
SEMA4 Operations and Support	182,537	7,499	0	552	0	0	0	0	1,124	10,813
Budget Service-computer operations	13,227	186	4,312	251	16	36	16	16	1,006	414
Sema 4 Deficit	46,106	1,894	0	140	0	0	0	0	284	2,731
Maps Deficit	20,595	1,011	2,803	195	2	7	1	1	337	1,976
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
Financial Reporting	14,326	703	1,950	136	1	5	1	1	234	1,374
Statewide Payroll Service	48,885	2,008	0	148	0	0	0	0	301	2,896
Single Audit	1	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	233,284	9,583	0	707	0	0	0	0	1,437	13,819
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	10,628	437	0	32	0	0	0	0	65	629
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	166,038	38,716	0	0	0	0	6,221	0	5,859	6,946
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	62,100	3,572	924	64	1	2	0	0	111	651
State Auditor	3	0	0	0	0	0	0	0	0	0
Allocation to general support agencies										
Total Plan Allocation	1,263,133	85,214	40,466	5,926	529	167	6,740	519	17,253	68,692
Rollforward adjustment	(46,378)	(11,047)	26,167	4,420	(16)	2	192	(25)	1,553	876
Final FY 1998 Allocation	1,216,755	74,167	66,633	10,346	513	169	6,932	494	18,806	69,568

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	G9L Black Minnesotans Council	G9M Spanish Speaking Council	G9N Asian Pacific Council	G9Q Finance Debt Service	G9R Finance - Non- Operating	GPR Finance Payroll	G9S Telecomm Access Impaired	G9X Capitol Area Architecture Board	G9Y Disability Council	H12 Health	H55 Human Services Central Office
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	28	36	0	0	0	0	0	47	92	10,283	13,594
Personnel Services	0	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	50	43	33	0	299	0	0	74	120	15,941	34,425
Real Estate Mgt - Leasing (10 Fund)	464	464	464	0	0	0	0	464	464	7,425	47,798
Telecommunications (Allocable 10 Fd)	80	199	105	0	0	0	0	82	443	38,082	161,162
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	783	947	672	0	993	0	0	452	2,711	181,239	89,500
Central Mail - Allocable 10 Fd	91	327	164	0	98	0	0	24	320	3,299	54,173
Office of Technology (formerly IPO)	0	20	15	0	0	0	0	9	204	8,496	567,154
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control	188	217	213	518	802	6	2	144	453	39,220	42,804
Budget Planning & Operations	340	310	206	14,504	10,069	0	82	411	422	48,051	44,400
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0	0	0
Accounting Services	318	366	360	876	1,355	9	3	245	765	66,278	72,334
SSP Development amortization	514	593	584	1,418	2,193	15	4	396	1,238	107,284	117,088
MAPS Operations and Support	863	997	981	2,385	3,689	26	7	665	2,083	180,421	196,906
SEMA4 Operations and Support	417	526	0	0	0	0	0	686	1,350	151,154	199,822
Budget Service-computer operations	238	217	144	10,167	7,059	0	58	288	296	33,686	31,127
Sema 4 Deficit	105	133	0	0	0	0	0	173	341	38,179	50,472
Maps Deficit	219	253	249	605	935	7	2	169	528	45,729	49,907
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0	0
Financial Reporting	152	176	173	420	650	5	1	117	367	31,811	34,718
Statewide Payroll Service	112	141	0	0	0	0	0	183	361	40,481	53,515
Single Audit	0	0	0	24	0	0	0	0	0	744	16,506
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	532	673	0	0	0	0	0	877	1,726	193,178	255,375
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	24	31	0	0	0	0	0	40	78	8,801	11,634
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	3,624	16,549	7,369	0	0	0	0	13,348	2,416	15,704	160,723
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	19,239	140,891
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	72	83	82	199	308	2	1	56	174	15,081	22,900
State Auditor	0	0	0	52	0	0	0	0	0	1,596	35,381
Allocation to general support agencies											
Total Plan Allocation	9,214	23,301	11,814	31,168	28,450	70	160	18,950	16,952	1,301,402	2,504,309
Rollforward adjustment	(3,063)	944	747	10,910	(22,115)	42	(77,422)	1,224	(2,256)	158,981	(1,673,885)
Final FY 1998 Allocation	6,151	24,245	12,561	42,078	6,335	112	(77,262)	20,174	14,696	1,460,383	830,424

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	H55a Human Services Institutions	H75 Veterans Affairs	H76 Veterans Home Board	H7B Medical Practices Board	H7C Nursing Board	H7D Pharmacy Board	H7F Dentistry Board	H7H Chiropractors Board	H7J Optometry Board	H7K Nursing Home Admin Board	H7L Social Work Board	H7M Marriage & Family Therapy Bd
<b>BUREAU OF ADMINISTRATIVE MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	43,888	297	6,691	262	266	140	76	45	10	20	89	15
Personnel Services	0	0	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	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	0	0
Facilities Mgmt - Allocable	51,956	384	7,416	423	400	185	119	63	11	36	102	19
Real Estate Mgt - Leasing (10 Fund)	0	464	464	929	929	1,856	929	929	929	929	929	929
Telecommunications (Allocable 10 Fd)	49,290	1,078	11,573	711	367	205	292	82	32	39	215	38
<b>BUREAU OF OPERATIONS MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	160,034	2,610	55,583	2,900	1,461	2,203	1,514	1,633	628	595	1,237	586
Central Mail - Allocable 10 Fd	0	670	100	1,480	2,758	169	726	73	0	0	0	0
Office of Technology (formerly IPO)	0	171	2,331	43	480	179	74	1	2	15	57	0
<b>DEPARTMENT OF FINANCE</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>FINANCE-BUDGET DIVISION</b>	0	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control	64,503	2,188	14,347	1,647	1,060	643	529	487	184	220	486	183
Budget Planning & Operations	77,100	1,185	15,804	833	504	430	288	213	195	160	157	160
<b>FINANCE-ACCOUNTING DIVISION</b>	0	0	0	0	0	0	0	0	0	0	0	0
Accounting Services	109,002	3,698	24,245	2,783	1,792	1,085	895	822	310	373	820	309
SSP Development amortization	176,444	5,986	39,245	4,505	2,899	1,757	1,448	1,331	501	604	1,328	500
MAPS Operations and Support	296,725	10,066	65,999	7,575	4,876	2,954	2,436	2,239	844	1,016	2,233	841
SEMA4 Operations and Support	645,123	4,354	98,366	3,852	3,910	2,053	1,105	660	148	285	1,306	214
Budget Service-computer operations	54,050	830	11,079	584	353	301	202	149	136	113	110	113
Sema 4 Deficit	162,948	1,100	24,846	973	988	519	279	167	37	72	330	54
Maps Deficit	75,207	2,551	16,728	1,920	1,236	749	617	567	214	257	566	213
<b>FINANCE-OTHER</b>	0	0	0	0	0	0	0	0	0	0	0	0
Financial Reporting	52,317	1,775	11,636	1,336	860	520	429	394	149	179	393	148
Statewide Payroll Service	172,773	1,166	26,344	1,032	1,047	550	296	176	40	76	349	57
Single Audit	0	0	0	0	0	0	0	0	0	0	0	0
<b>DEPARTMENT OF EMPLOYEE RELATIONS</b>	0	0	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	824,474	5,564	125,713	4,923	4,997	2,624	1,413	843	189	364	1,668	273
<b>DEPARTMENT OF MEDIATION SERVICES</b>	0	0	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	37,562	254	5,728	224	227	119	64	38	9	17	76	12
<b>OFFICE OF THE LEGISLATIVE AUDITOR</b>	0	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	544	48,742	13,288	60	5,073	3,201	3,201	3,926	3,443	3,262	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0	0	0
<b>TREASURER'S OFFICE</b>	0	0	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	24,803	841	5,517	633	407	247	204	187	70	85	187	70
State Auditor	0	0	0	0	0	0	0	0	0	0	0	0
<b>Allocation to general support agencies</b>												
Total Plan Allocation	3,078,199	47,776	618,497	52,856	31,877	24,561	17,136	14,300	8,564	8,898	15,900	4,734
Rollforward adjustment	614,530	(12,187)	200,988	6,504	(9,036)	7,903	1,827	3,673	2,820	1,473	4,482	564
Final FY 1998 Allocation	3,692,729	35,589	819,485	59,360	22,841	32,464	18,963	17,973	11,384	10,371	20,382	5,298

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	H7Q Podiatric Medicine Board	H7R Veterinary Board	H7U Dietetics & Nutrition Board	H7V Psychology Board	H9G Ombudsman & Mental Retar	J33 Trial Courts	J52 Public Defense Board	J58 Court Of Appeals	J65 Supreme Court	J68 Tax Court of Appeals	J70 Judicial Standards Board	L28 Senate
<b>BUREAU OF ADMINISTRATIVE MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	0	16	5	61	172	6,484	4,129	757	1,621	60	19	0
Personnel Services	0	0	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	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	0	0
Facilities Mgmt - Allocable	5	34	8	74	229	14,213	5,016	1,268	3,392	130	57	3,326
Real Estate Mgt - Leasing (10 Fund)	929	929	0	929	929	0	464	464	3,712	464	464	0
Telecommunications (Allocable 10 Fd)	16	29	18	95	666	15,073	12,308	1,445	26,354	142	188	0
<b>BUREAU OF OPERATIONS MANAGEMENT</b>	0	0	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	307	503	487	1,420	1,476	5,733	3,301	916	10,431	505	258	0
Central Mail - Allocable 10 Fd	0	49	0	0	258	270	0	1,223	4,967	93	0	0
Office of Technology (formerly IPO)	2	0	2	5	74	602	321	38	20,676	102	7	2
<b>DEPARTMENT OF FINANCE</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>FINANCE-BUDGET DIVISION</b>	0	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control	83	190	117	404	448	7,503	3,758	372	4,060	197	108	32
Budget Planning & Operations	131	269	153	198	597	4,816	3,008	276	2,925	351	232	220
<b>FINANCE-ACCOUNTING DIVISION</b>	0	0	0	0	0	0	0	0	0	0	0	0
Accounting Services	140	321	198	683	757	12,680	6,350	627	6,860	333	182	56
SSP Development amortization	225	520	322	1,105	1,225	20,524	10,278	1,016	11,105	539	295	90
MAPS Operations and Support	380	873	540	1,858	2,059	34,516	17,285	1,709	18,674	905	497	151
SEMA4 Operations and Support	0	227	70	902	2,532	95,305	60,693	11,127	23,822	889	275	0
Budget Service-computer operations	92	189	107	138	419	3,377	2,108	194	2,051	246	163	154
Sema 4 Deficit	0	57	18	228	639	24,073	15,330	2,811	6,017	224	69	0
Maps Deficit	96	221	137	471	522	8,748	4,381	433	4,733	230	126	38
<b>FINANCE-OTHER</b>	0	0	0	0	0	0	0	0	0	0	0	0
Financial Reporting	67	154	95	327	363	6,085	3,047	301	3,292	160	88	27
Statewide Payroll Service	0	61	19	241	678	25,524	16,254	2,980	6,380	238	73	0
Single Audit	0	0	0	0	0	0	1	0	1	0	0	0
<b>DEPARTMENT OF EMPLOYEE RELATIONS</b>	0	0	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	291	89	1,153	3,235	121,802	77,567	14,221	30,444	1,136	350	0
<b>DEPARTMENT OF MEDIATION SERVICES</b>	0	0	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	13	4	52	147	5,549	3,534	648	1,387	52	16	0
<b>OFFICE OF THE LEGISLATIVE AUDITOR</b>	0	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	182	182	0	0	0	0	18,785	0	19,389	2,295	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0	0	0
<b>TREASURER'S OFFICE</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>TREASURER-TREASURY</b>	32	73	45	155	172	2,885	1,445	143	1,561	76	42	13
State Auditor	0	0	0	0	0	0	1	0	2	0	0	0
Allocation to general support agencies												
Total Plan Allocation	2,687	5,201	2,434	10,499	17,597	415,762	269,364	42,969	213,856	9,367	3,509	4,109
Rollforward adjustment	40	(341)	1,691	1,189	2,029	40,064	82,961	2,923	(38,933)	1,137	2,524	241,420
Final FY 1998 Allocation	2,727	4,860	4,125	11,688	19,626	455,826	352,325	45,892	174,923	10,504	6,033	245,529

	L31	L51	L5A	L5B	L5D	L5F	L5G	L5H	L5K	L5L	L5M
All State Agencies	House	Waste	Fiscal	Waste	Legislative	Legislative	Revisor	Administrative	Pensions	Mississippi	Grea
State Fiscal Year 1998 (Budget)	Of Representatives	Mgmt Leg	Policy	Leg Comm	Coordinating	Reference	Of	Rules	&Retirement	River	Leg
State Version (shows all agencies)		Comm	Leg Comm	Comm	Commission	Library	Statute	Comm	Leg Comm	Parkway	Com
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	0	0	0	0	0	0	0	0	0	0	0
Personnel Services	0	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	4,572	0	0	0	476	206	808	0	0	0	6
Real Estate Mgt - Leasing (10 Fund)	0	0	0	0	0	0	0	0	0	0	0
Telecommunications (Allocable 10 Fd)	0	0	0	0	0	0	0	0	0	0	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	0	0	0	0	0	0	0	0	0	0
Central Mail - Allocable 10 Fd	0	0	0	0	0	0	0	0	0	0	0
Office of Technology (formerly IPO)	283	0	0	0	0	0	180	0	0	0	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0	0
Analysis & Control	51	0	0	0	73	5	45	0	0	0	2
Budget Planning & Operations	310	11	11	11	1,102	64	258	11	11	52	11
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0	0	0
Accounting Services	85	0	0	0	123	8	76	0	0	4	0
SSP Development amortization	137	1	1	1	199	13	123	1	1	6	1
MAPS Operations and Support	230	1	1	1	335	21	207	1	1	10	1
SEMA4 Operations and Support	0	0	0	0	0	0	0	0	0	0	0
Budget Service-computer operations	217	8	8	8	772	44	181	8	8	36	8
Sema 4 Deficit	0	0	0	0	0	0	0	0	0	0	0
Maps Deficit	58	0	0	0	85	5	52	0	0	3	0
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0	0
Financial Reporting	41	0	0	0	59	4	36	0	0	2	0
Statewide Payroll Service	0	0	0	0	0	0	0	0	0	0	0
Single Audit	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	0	0	0	0	0	0	0	0	0	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	19	0	0	0	28	2	17	0	0	1	0
State Auditor	0	0	0	0	0	0	0	0	0	0	0
Allocation to general support agencies											
Total Plan Allocation	6,003	21	21	21	3,252	372	1,983	21	21	122	21
Rollforward adjustment	244,214	17	17	17	(31,612)	271	1,459	17	17	92	17
Final FY 1998 Allocation	250,217	38	38	38	(28,360)	643	3,442	38	38	214	38

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	L5N MN Resources Legislative Comm	L5P Employee Relations Leg Comm	P01 Military Affairs	P07 Public Safety	P08 Ombudsmen For Corrections	P78 Corrections	P7T POST Board	P94 MN Safety Council	P9E Sentencing Guidelines	P9Z Automobile Theft & Prevention Bd
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	0	0	2,883	16,891	84	32,024	103	0	66	0
Personnel Services	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	76	0	4,814	25,170	170	46,166	152	0	81	0
Real Estate Mgt - Leasing (10 Fund)	0	0	464	26,916	0	22,739	1,392	0	464	0
Telecommunications (Allocable 10 Fd)	0	0	29,619	92,929	177	87,891	228	0	117	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	0	25,144	129,141	505	240,133	1,523	4	608	0
Central Mail - Allocable 10 Fd	0	0	0	118,326	35	3,375	392	0	110	0
Office of Technology (formerly IPO)	11	0	1,771	65,336	940	11,165	26	0	5	0
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0
Analysis & Control	32	0	12,794	107,158	162	70,438	556	1	147	0
Budget Planning & Operations	448	11	3,508	49,643	228	51,283	829	22	157	0
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0	0
Accounting Services	55	0	21,621	181,086	272	119,032	939	2	249	0
SSP Development amortization	88	1	34,998	293,123	441	192,677	1,519	4	402	0
MAPS Operations and Support	148	1	58,858	492,947	742	324,025	2,555	7	676	0
SEMA4 Operations and Support	0	0	42,384	248,289	1,230	470,733	1,507	0	974	0
Budget Service-computer operations	314	8	2,460	34,802	160	35,952	582	16	110	0
Sema 4 Deficit	0	0	10,706	62,714	311	118,900	381	0	246	0
Maps Deficit	38	0	14,918	124,941	188	82,127	648	2	171	0
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
Financial Reporting	26	0	10,377	86,914	131	57,130	450	1	119	0
Statewide Payroll Service	0	0	11,351	66,495	329	126,069	403	0	260	0
Single Audit	0	0	110	137	0	24	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	0	54,167	317,316	1,572	601,603	1,926	0	1,244	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	0	0	2,468	14,456	71	27,408	88	0	57	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	0	0	16,006	60,702	242	77,371	9,483	0	4,107	0
LEGIS AUDITS-SINGLE AUDITS	0	0	24,009	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	12	0	4,920	41,620	62	27,084	214	1	56	0
State Auditor	0	0	237	295	0	51	0	0	0	0
Allocation to general support agencies										
Total Plan Allocation	1,248	21	390,587	2,657,347	8,052	2,825,400	25,896	60	10,426	0
Rollforward adjustment	914	17	23,396	(123,107)	697	721,963	2,708	(27)	1,354	0
Final FY 1998 Allocation	2,162	38	413,983	2,534,240	8,749	3,547,363	28,604	33	11,780	0

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	R18 Environmental Assistance Board	R29 Natural Resources	R32 Pollution Control	R9C Voyageurs National Park	R9F MN/Wisc. Boundaries Commission	R9P Water & Soil Resources Bd	T79 Transportation	T9B Metro Council	T9T Transportation Regulation Board	Z99 Other
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0	0
Employee Assistance Program	649	27,506	7,326	8	0	491	47,375	0	45	0
Personnel Services	0	0	0	0	0	0	0	0	0	0
Fiscal Services	0	0	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	915	35,080	14,631	11	1	753	75,630	0	117	0
Real Estate Mgt - Leasing (10 Fund)	1,392	19,491	4,177	0	0	1,856	11,137	0	929	10,210
Telecommunications (Allocable 10 Fd)	1,456	97,031	36,235	159	0	2,610	181,494	0	261	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	11,009	73,156	70,035	237	11	9,530	820,301	4	226	0
Central Mail - Allocable 10 Fd	2,908	27,819	11,470	0	0	1,644	15,288	0	435	0
Office of Technology (formerly IPO)	567	5,715	5,004	0	0	256	35,903	12	27	25,943
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0
Analysis & Control	2,208	133,338	23,010	117	21	1,610	376,463	4	99	0
Budget Planning & Operations	5,884	95,064	40,138	131	75	1,775	72,186	44	101	0
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0	0
Accounting Services	3,731	225,326	38,885	197	35	2,720	636,181	6	168	0
SSP Development amortization	6,039	364,736	62,943	320	58	4,403	1,029,789	10	271	0
MAPS Operations and Support	10,156	613,377	105,851	538	97	7,404	1,731,800	16	456	0
SEMA4 Operations and Support	9,539	404,315	107,690	115	0	7,208	696,381	0	654	0
Budget Service-computer operations	4,125	66,644	28,138	92	53	1,244	50,606	31	71	0
Sema 4 Deficit	2,409	102,124	27,201	29	0	1,821	175,895	0	165	0
Maps Deficit	2,574	155,465	26,829	136	25	1,877	438,938	4	116	0
FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
Financial Reporting	1,790	108,147	18,663	95	17	1,306	305,341	3	80	0
Statewide Payroll Service	2,555	108,281	28,841	31	0	1,930	186,501	0	175	0
Single Audit	1	43	126	0	0	1	2,426	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	12,191	516,720	137,629	147	0	9,212	889,983	0	836	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0
MEDIATIONS SVCS-STATE AGENCIES	555	23,540	6,271	7	0	420	40,546	0	38	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
LEGIS AUDITS-FINANCIAL AUDITS	2,114	75,439	27,180	60	0	13,952	120,255	0	2,416	167,850
LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	5,734	0	0	11,308
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0
TREASURER-TREASURY	849	52,040	8,848	45	8	619	144,830	1	38	0
State Auditor	3	91	271	0	0	3	5,202	0	0	0
Allocation to general support agencies										
Total Plan Allocation	85,619	3,330,488	837,392	2,475	401	74,645	8,096,185	135	7,724	215,311
Rollforward adjustment	30,628	364,005	92,467	(497)	107	(44,887)	2,707,762	(180)	(1,941)	(206,245)
Final FY 1998 Allocation	116,247	3,694,493	929,859	1,978	508	29,758	10,803,947	(45)	5,783	9,066

All State Agencies State Fiscal Year 1998 (Budget) State Version (shows all agencies)	Total
BUREAU OF ADMINISTRATIVE MANAGEMENT	0
Commissioner	423,774
Employee Assistance Program	414,034
Personnel Services	328,658
Fiscal Services	731,633
BUREAU OF FACILITIES MANAGEMENT	0
Facilities Mgmt - Allocable	684,018
Real Estate Mgt - Leasing (10 Fund)	328,573
Telecommunications (Allocable 10 Fd)	1,486,286
BUREAU OF OPERATIONS MANAGEMENT	0
Materials Management - Allocable 10 Fund	2,608,448
Central Mail - Allocable 10 Fd	493,993
Office of Technology (formerly IPO)	1,000,108
DEPARTMENT OF FINANCE	0
FINANCE-BUDGET DIVISION	0
Analysis & Control	1,324,590
Budget Planning & Operations	814,775
FINANCE-ACCOUNTING DIVISION	0
Accounting Services	2,238,393
SSP Development amortization	3,623,304
MAPS Operations and Support	6,093,311
SEMA4 Operations and Support	6,086,033
Budget Service-computer operations	571,200
Sema 4 Deficit	1,537,240
Maps Deficit	1,544,398
FINANCE-OTHER	0
Financial Reporting	1,074,326
Statewide Payroll Service	1,629,918
Single Audit	25,114
DEPARTMENT OF EMPLOYEE RELATIONS	0
DOER-Personnel Administration	7,778,021
DEPARTMENT OF MEDIATION SERVICES	0
MEDIATIONS SVCS-STATE AGENCIES	354,345
OFFICE OF THE LEGISLATIVE AUDITOR	0
LEGIS AUDITS-FINANCIAL AUDITS	2,438,142
LEGIS AUDITS-SINGLE AUDITS	717,909
TREASURER'S OFFICE	0
TREASURER-TREASURY	584,015
State Auditor	53,843
Allocation to general support agencies	447,226
Total Plan Allocation	47,435,628
Rollforward adjustment	5,472,032
Final FY 1998 Allocation	<u>52,460,434</u>



Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

			Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Transactions	Net Costs	Obj 0-3 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 Property Mgmt	3.3 Plant Mgmt Resource Recovery
			Allocable Costs & Applicable Credits							
<b>First Stepdown</b>										
1.2		Equipment Use Charge	515,336	(515,336)						
	02000	DEPARTMENT OF ADMINISTRATION								
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT		22,226	(22,226)					
2.3	4100	Commissioner	573,000		5,690	(578,690)				
2.4	3110	Employee Assistance Program	400,000		3,963		(403,963)			
2.5	4140	Personnel Services	441,000		5,001			(446,001)		
2.6	3150	Fiscal Services	741,000		7,572				(748,572)	
2.7	100-	Admin Mgmt - Non allocable			0				0	
3.2	2300	BUREAU OF FACILITIES MANAGEMENT		5,929	0	8,165	130	6,293	7,732	(28,249)
3.3	4721	Facilities Mgmt - Allocable	669,000		0	0	0	0	0	12,017
3.4	4320	Real Estate Mgt - Leasing (10 Fund)	336,000		0	0	0	0	0	5,937
4.2	4490	Telecommunications (Allocable 10 Fd)	1,461,000	10,212	0	7,584	121	5,845	1,633	10,295
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT		38,222	0	38,320	611	29,534	25,491	0
5.3	5211-5216	Materials Management - Allocable 10 Fund	2,527,000		0	0	0	0	0	0
5.4	4222	Central Mail - Allocable 10 Fd	498,000		0	0	0	0	0	0
6.3	4500	Office of Technology (formerly IPO)	1,139,000		0	0	0	0	0	0
6.4	4500	Year 2000 Project	0		0	0	0	0	0	0
7.2	G10	DEPARTMENT OF FINANCE	1,389,000	127,795	0	98,066	1,563	75,580	0	0
8.2	1000	FINANCE-BUDGET DIVISION			0	0	0	0	0	0
8.3	2000	Analysis & Control	1,216,000		0	0	0	0	0	0
8.4	2000	Budget Planning & Operations	764,000		0	0	0	0	0	0
8.5	2000	Budget Division Gen'l Gov't			0	0	0	0	0	0
9.2	1000	FINANCE-ACCOUNTING DIVISION			0	0	0	0	0	0
9.3	1000	Accounting Services	2,028,000		0	0	0	0	0	0
9.4	4000	SSP Development amortization	3,182,300		0	0	0	0	0	0
9.5	4000	MAPS Operations and Support	5,634,000		0	0	0	0	0	0
9.5a	4000	SEMA4 Operations and Support	5,652,000		0	0	0	0	0	0
9.6	4000	Budget Service-computer operations	531,000		0	0	0	0	0	0
9.7	4000	Sema 4 Deficit	1,555,500		0	0	0	0	0	0
9.8	4000	Maps Deficit	1,555,500		0	0	0	0	0	0
9.9	1000	Accounting Division Gen'l Gov't	0		0	0	0	0	0	0
10.2	1000	FINANCE-OTHER			0	0	0	0	0	0
10.3	1000	Financial Reporting	1,035,000		0	0	0	0	0	0
10.4	1000	Statewide Payroll Service	1,541,000		0	0	0	0	0	0
10.5	1000	Single Audit	24,000		0	0	0	0	0	0
10.6	1000	Other General Government			0	0	0	0	0	0
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	406,000	203,214	0	0	1,017	0	0	1,389
11.3	100-0000	DOER-Personnel Administration	7,205,000		0	0	0	0	0	0
11.4	100-0000	DOER-SSP costs			0	0	0	0	0	0
11.5	100-0000	EMPLOYEE REL-ALL OTHER			0	0	0	0	0	0
12.2	G45	DEPARTMENT OF MEDIATION SERVICES		15,620	0	0	208	0	0	364
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	350,000		0	0	0	0	0	0
12.4	100-3000	MEDIATION SVCS-OTHER			0	0	0	0	0	0
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	932,000	62,359	0	0	628	0	0	926
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	2,001,000		0	0	0	0	0	0
13.4		LEGIS AUDITS-PROGRAM AUDITS			0	0	0	0	0	0
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	510,000		0	0	0	0	0	0
13.6	100-0000	LEGIS AUDITS-GENERAL GOVT			0	0	0	0	0	0
14.2	G64	TREASURER'S OFFICE		29,759	0	0	118	0	0	521
14.3	100-1001	TREASURER-TREASURY	573,000		0	0	0	0	0	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

			Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Transactions	Net Costs	Obj 0-3 Costs		
Sched. No.	Dept. Div.	Name	Allocable Costs & Applicable Credits	1.2 Equipment Use Charge	2.2 Bureau of Admin. Mgmt.	2.3 Admin Mgmt Commissioner Office	2.4 Admin Mgmt Employee Assistance	2.5 Admin Mgmt Personnel Office	2.6 Admin Mgmt Fiscal Services	3.2 Bureau of Property Mgmt	3.3 Plant Mgmt Resource Recovery
<b>First Stepdown</b>											
14.4	100-1001	TREASURER-OTHER			0	0	0	0	0	0	0
15.2	G61	State Auditor	52,000		0	0	0	0	0	0	0
<b>Second Stepdown</b>											
16.2	02000	DEPARTMENT OF ADMINISTRATION			0	0	0	0	0	0	0
16.3	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT			0	21,747	347	16,761	10,303	0	436
16.4	4100	Commissioner			0	0	0	0	0	0	0
16.4	3110	Employee Assistance Program			0	0	0	0	0	0	0
16.5	4140	Personnel Services			0	0	0	0	0	0	0
16.6	3150	Fiscal Services			0	0	0	0	0	0	0
16.7	100-	Admin Mgmt - Non allocable			0	0	0	0	0	0	0
17.2	2300	BUREAU OF FACILITIES MANAGEMENT			0	0	0	0	0	0	210
17.3	4721	Facilities Mgmt - Allocable			0	0	0	0	0	0	0
17.4	4320	Real Estate Mgt - Leasing (10 Fund)			0	0	0	0	0	0	0
18.2	4490	Telecommunications (Allocable 10 Fd)			0	0	0	0	0	0	0
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT			0	0	0	0	0	0	0
19.3	5211-5216	Materials Management - Allocable 10 Fund			0	0	0	0	0	0	0
19.4	4222	Central Mail - Allocable 10 Fd			0	0	0	0	0	0	0
20.3	4500	Office of Technology (formerly IPO)			0	0	0	0	0	0	0
20.4	4500	Year 2000 project			0	0	0	0	0	0	0
21.2	G10	DEPARTMENT OF FINANCE			0	0	0	0	0	0	0
22.2	1000	FINANCE-BUDGET DIVISION			0	0	0	0	0	0	0
22.3	2000	Analysis & Control			0	0	0	0	0	0	0
22.4	2000	Budget Planning & Operations			0	0	0	0	0	0	0
22.5	2000	Budget Division Gen'l Gov't			0	0	0	0	0	0	0
23.2	1000	FINANCE-ACCOUNTING DIVISION			0	0	0	0	0	0	0
23.3	1000	Accounting Services			0	0	0	0	0	0	0
23.4	4000	SSP Development amortization			0	0	0	0	0	0	0
23.5	4000	Finance-Computer Services			0	0	0	0	0	0	0
23.5a	4000	Finance-Computer Services (other)			0	0	0	0	0	0	0
23.6	4000	Budget Service-computer operations			0	0	0	0	0	0	0
23.7	4000	Sema 4 Operations and Support			0	0	0	0	0	0	0
23.8	4000	Maps Operations			0	0	0	0	0	0	0
23.9	1000	Accounting Division Gen'l Gov't			0	0	0	0	0	0	0
24.2	1000	FINANCE-OTHER			0	0	0	0	0	0	0
24.3	1000	Financial Reporting			0	0	0	0	0	0	0
24.4	1000	Statewide Payroll Service			0	0	0	0	0	0	0
24.5	1000	Single Audit			0	0	0	0	0	0	0
24.6	1000	Other General Government			0	0	0	0	0	0	0
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS			0	0	0	0	0	0	0
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN			0	0	0	0	0	0	0
25.4	100-0000	SSP H/R PAYROLL (DOER)			0	0	0	0	0	0	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER			0	0	0	0	0	0	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES			0	0	0	0	0	0	0
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES			0	0	0	0	0	0	0
26.4	100-3000	MEDIATION SVCS-OTHER			0	0	0	0	0	0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR			0	0	0	0	0	0	0
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS			0	0	0	0	0	0	0
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS			0	0	0	0	0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS			0	0	0	0	0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T			0	0	0	0	0	0	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

			Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Transactions	Net Costs	Obj 0-3 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 Property Mgmt	3.3 Plant Mgmt Resource Recovery
<b>First Stepdown</b>										
28.2	G64	TREASURER'S OFFICE		0	0	0	0	0	0	0
28.3	100-1001	TREASURER-TREASURY		0	0	0	0	0	0	0
28.4	100-1001	TREASURER-OTHER		0	0	0	0	0	0	0
29.2	G61	State Auditor		0	0	0	0	0	0	0
99YYY		Consumer Agencies		0	0	0	0	0	0	0
02000		Administration		0	0	0	0	0	0	0
4137		Public Broadcasting		0	0	0	0	328	0	32
100-2200		Materials Management Division		0	0	0	0	0	0	0
5216		Materials Service and Distribution		0	6,856	109	5,284	5,475	0	144
4330		State Building Code		0	15,252	243	11,755	9,591	0	418
3510		Public Info Policy Analysis - PIPA		0	2,771	44	2,135	847	0	60
100-2500		Electronic Data Interchange (EDI)		0	0	0	0	0	0	0
3300		Building Construction		0	16,567	264	12,768	12,125	0	2,596
3160		Oil Overcharge (Stripper Wells)		0	446	7	344	664	0	12
173-2400		911 Emergency		0	0	0	0	0	0	0
3180		STAR (Tech Related Asst)		0	2,618	42	2,018	3,636	0	117
3200		Volunteer Services		0	1,710	27	1,318	2,849	0	64
4717		Capital Group Parking		0	7,398	118	5,701	30,115	0	250
3240		Travel Management		0	11,297	180	8,707	85,580	0	885
3170		Development Disabilities		0	564	9	435	2,667	0	74
2200		Risk Management		0	3,318	53	2,557	7,322	0	895
690-2100		Gov's Res Cncl (Ceremonial Hse Gift)		0	0	0	0	525	0	12
4501		Government Information Access Council		0	2,093	33	1,613	1,771	0	68
690-2300		Building Fund Operations (69 Fund)		0	0	0	0	0	0	0
2300		Plant Management (Consolidated)		0	124,514	1,985	95,964	209,519	0	4,601
4221		Minnesota Bookstore		0	10,975	175	8,459	17,879	0	480
4220		Records Activities		0	8,667	138	6,680	9,507	0	195
2600		Management Analysis		0	17,199	274	13,256	6,859	0	361
4223		Printing Services		0	27,695	441	21,345	49,730	0	912
5217		Central Stores		0	7,020	112	5,410	70,988	0	1,465
4230		Cooperative Purchasing		0	3,335	53	2,570	2,605	0	148
2400		Computer Services/Telecomm (97 Fund)		0	131,471	2,096	101,326	154,206	0	11,417
4222		Central Mail - Addressing/Inserting		0	3,041	48	2,344	2,549	0	54
4321		Real Estate Management		0	0	0	0	74	0	13
		Other-non allocable		0	0	0	0	16,003	0	0
B04		Agriculture Department		0	0	4,231	0	0	0	6,442
B11		Barber Examiners Board		0	0	18	0	0	0	26
B13		Commerce Department		0	0	2,304	0	0	0	9,751
B14		Animal Health Board		0	0	297	0	0	0	533
B21		Economic Security		0	0	16,887	0	0	0	22,673
B22		Trade & Economic Development Department (DTED)		0	0	1,918	0	0	0	3,873
B23		MN Business Finance, Inc.		0	0	45	0	0	0	100
B34		Housing Finance Agency		0	0	1,376	0	0	0	2,513
B41		Workers' Compensation Court of Appeals		0	0	182	0	0	0	287
B42		Labor & Industry Department		0	0	3,671	0	0	0	23,050
B43		Iron Range Resources & Rehab. Board (IRRRB)		0	0	1,164	0	0	0	2,184
B7A		Electricity Board		0	0	202	0	0	0	1,156
B7E		Architecture, Engineering, Land Surveying & Landscape		0	0	70	0	0	0	110
B7G		Boxing Board		0	0	0	0	0	0	14
B7N		Horticulture Society - Grant Agency		0	0	0	0	0	0	0
B7P		Accountancy Board		0	0	41	0	0	0	102
B7S		Private Detective & Protective Agent Services Brd		0	0	11	0	0	0	18
B80		Public Service Department		0	0	1,163	0	0	0	2,819
B82		Public Utilities Commission		0	0	447	0	0	0	713
B9A		World Trade Center Corp.		0	0	49	0	0	0	122

Allocation of General Support Costs  
Multiple Rate Method  
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			Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Transactions	Net Costs	Obj 0-3 Costs	
Sched. No.	Dept. Div.	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	3.2 Bureau of Property Mgmt	3.3 Plant Mgmt Resource Recovery
<b>First Stepdown</b>										
B9D		Amateur Sports Commission	0	0	0	122	0	0	0	106
B9H		Harmful Substances Compensation	0	0	0	0	0	0	0	0
B9U		MN Technology Institute	0	0	0	0	0	0	0	1,751
B9V		Agriculture Utilization Research Institute - Grant Agency	0	0	0	0	0	0	0	0
E25		Center for Arts Education	0	0	0	591	0	0	0	996
E26		MN State Colleges & Universities	0	0	0	108,519	0	0	0	160,684
E35		Education Aids	0	0	0	89	0	0	0	1,464
E37		Children, Families & Learning Department	0	0	0	3,539	0	0	0	6,752
E40		Historical Society	0	0	0	0	0	0	0	0
E44		Faribault Academies	0	0	0	1,459	0	0	0	1,894
E48		Labor Interpretive Center	0	0	0	9	0	0	0	21
E50		MN State Arts Board	0	0	0	153	0	0	0	216
E60		Higher Education Services Office	0	0	0	423	0	0	0	3,154
E77		Zoological Garden	0	0	0	1,960	0	0	0	2,835
E81		University of Minnesota - Grant Agency	0	0	0	0	0	0	0	0
E91		Academy of Science	0	0	0	0	0	0	0	0
E95		Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0
E97		Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	0
E9W		Higher Ed Facilities Authority	0	0	0	27	0	0	0	39
G03		Lottery	0	0	0	1,869	0	0	0	1,904
G05		Racing Commission	0	0	0	66	0	0	0	196
G06		Attorney General	0	0	0	4,246	0	0	0	6,567
G09		Gambling Control Board	0	0	0	366	0	0	0	443
G15		Intergovernmental Information Systems	0	0	0	31	0	0	0	122
G16		Adm Cap Projects	0	0	0	0	0	0	0	6
G17		Human Rights Department	0	0	0	468	0	0	0	676
G19		Indian Affairs Council	0	0	0	64	0	0	0	111
G24		Department of Employee Relations-Non-general fund	0	0	0	890	0	0	0	1,763
G30		Strategic & Long Range Planning Office	0	0	0	656	0	0	0	1,136
G38		Investment Board	0	0	0	221	0	0	0	8,285
G39		Governor's Office	0	0	0	414	0	0	0	722
G53		Secretary of State	0	0	0	597	0	0	0	1,027
G59		Government Innovation and Cooperation Board	0	0	0	33	0	0	0	26
G61		State Auditor	0	0	0	975	0	0	0	1,298
G62		MN State Retirement System (MSRS)	0	0	0	354	0	0	0	835
G63		Public Employees Retirement Association (PERA)	0	0	0	617	0	0	0	1,836
G66		Municipal Board	0	0	0	37	0	0	0	58
G67		Revenue Department	0	0	0	11,974	0	0	0	16,995
G69		Teachers Retirement Association (TRA)	0	0	0	492	0	0	0	792
G90		Revenue Intergovernmental Payments	0	0	0	0	0	0	0	217
G92		Ombudsperson for Families	0	0	0	36	0	0	0	45
G93		Military Order of the Purple Heart - Grant Agency	0	0	0	0	0	0	0	0
G96		Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	6
G98		Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	0
G99		Disabled American Veterans - Grant Agency	0	0	0	0	0	0	0	0
G9J		Ethical Practices Board	0	0	0	74	0	0	0	90
G9K		Administrative Hearings	0	0	0	709	0	0	0	1,387
G9L		Black Minnesotans Council	0	0	0	27	0	0	0	49
G9M		Spanish Speaking Affairs Council	0	0	0	35	0	0	0	42
G9N		Asian Pacific Minnesotans Council	0	0	0	0	0	0	0	32
G9Q		Finance - Debt Service	0	0	0	0	0	0	0	0
G9R		Finance - Non-Operating	0	0	0	0	0	0	0	294
GPR		Finance-payroll	0	0	0	0	0	0	0	0
G9S		Telecomm Access-Comm Impaired	0	0	0	0	0	0	0	0
G9X		Capitol Area Architectural & Planning Board	0	0	0	45	0	0	0	73

Allocation of General Support Costs  
Multiple Rate Method  
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Sched. No.	Dept. Div.	Name	Allocable Costs & Applicable Credits	Net Costs		Avg. FTE		Avg. FTE		Transactions		Net Costs		Obj 0-3 Costs	
				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 Property Mgmt	3.3 Plant Mgmt Resource Recovery				
		<b>First Stepdown</b>													
G9Y		Disability Council		0	0	0	89	0	0	0	0	0	0	0	118
H12		Health Department		0	0	0	9,915	0	0	0	0	0	0	0	15,649
H55		Human Services -Central Office		0	0	0	13,108	0	0	0	0	0	0	0	33,795
H55a		Human Services-Institutions		0	0	0	42,318	0	0	0	0	0	0	0	51,005
H75		Veterans Affairs Department		0	0	0	286	0	0	0	0	0	0	0	377
H76		Veterans Homes Board		0	0	0	6,452	0	0	0	0	0	0	0	7,280
H7B		Medical Practices Board		0	0	0	253	0	0	0	0	0	0	0	415
H7C		Nursing Board		0	0	0	256	0	0	0	0	0	0	0	393
H7D		Pharmacy Board		0	0	0	135	0	0	0	0	0	0	0	182
H7F		Dentistry Board		0	0	0	73	0	0	0	0	0	0	0	117
H7H		Chiropractors Board		0	0	0	43	0	0	0	0	0	0	0	62
H7J		Optometry Board		0	0	0	10	0	0	0	0	0	0	0	11
H7K		Nursing Home Administrators Board		0	0	0	19	0	0	0	0	0	0	0	35
H7L		Social Work Board		0	0	0	86	0	0	0	0	0	0	0	100
H7M		Marriage & Family Therapy Board		0	0	0	14	0	0	0	0	0	0	0	19
H7Q		Podiatric Medicine Board		0	0	0	0	0	0	0	0	0	0	0	5
H7R		Veterinary Medicine Board		0	0	0	15	0	0	0	0	0	0	0	33
H7U		Dietetics & Nutrition Practices Board		0	0	0	5	0	0	0	0	0	0	0	8
H7V		Psychology Board		0	0	0	59	0	0	0	0	0	0	0	73
H9G		Ombudsman - Mental Health and Mental Retardation		0	0	0	166	0	0	0	0	0	0	0	225
J33		Trial Courts		0	0	0	6,252	0	0	0	0	0	0	0	13,953
J52		Public Defense Board		0	0	0	3,981	0	0	0	0	0	0	0	4,924
J58		Court of Appeals		0	0	0	730	0	0	0	0	0	0	0	1,245
J65		Supreme Court		0	0	0	1,563	0	0	0	0	0	0	0	3,330
J68		Tax Court of Appeals		0	0	0	58	0	0	0	0	0	0	0	128
J70		Judicial Standards Board		0	0	0	18	0	0	0	0	0	0	0	56
L28		Senate		0	0	0	0	0	0	0	0	0	0	0	3,265
L31		House of Representatives		0	0	0	0	0	0	0	0	0	0	0	4,488
L51		Waste Management Leg Comm		0	0	0	0	0	0	0	0	0	0	0	0
L5A		Fiscal Policy Leg Comm		0	0	0	0	0	0	0	0	0	0	0	0
L5B		Waster Legis Comm		0	0	0	0	0	0	0	0	0	0	0	0
L5D		Legislative Coordinating Commission		0	0	0	0	0	0	0	0	0	0	0	467
L5F		Legislative Reference Library		0	0	0	0	0	0	0	0	0	0	0	202
L5G		Revisor of Statutes		0	0	0	0	0	0	0	0	0	0	0	793
L5H		Administrative Rules Comm		0	0	0	0	0	0	0	0	0	0	0	0
L5K		Pensions and Retirement Leg Comm		0	0	0	0	0	0	0	0	0	0	0	0
L5L		Mississippi River Parkway Leg Commission		0	0	0	0	0	0	0	0	0	0	0	6
L5M		Great Lakes Leg Comm		0	0	0	0	0	0	0	0	0	0	0	0
L5N		MN Resources Legislative Commission		0	0	0	0	0	0	0	0	0	0	0	75
L5P		Employee Relations Leg Comm		0	0	0	0	0	0	0	0	0	0	0	0
P01		Military Affairs Department		0	0	0	2,780	0	0	0	0	0	0	0	4,726
P07		Public Safety Department		0	0	0	16,287	0	0	0	0	0	0	0	24,709
P08		Ombudsman - Corrections		0	0	0	81	0	0	0	0	0	0	0	167
P78		Corrections Department		0	0	0	30,878	0	0	0	0	0	0	0	45,321
P7T		Peace Officer Standards & Training Board (POST)		0	0	0	99	0	0	0	0	0	0	0	149
P94		MN Safety Council - Grant Agency		0	0	0	0	0	0	0	0	0	0	0	0
P9E		Sentencing Guidelines Commission		0	0	0	64	0	0	0	0	0	0	0	80
P9Z		Automobile Theft Prevention Board		0	0	0	0	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of		0	0	0	626	0	0	0	0	0	0	0	898
R29		Natural Resources Department		0	0	0	26,522	0	0	0	0	0	0	0	34,438
R32		Pollution Control Agency		0	0	0	7,064	0	0	0	0	0	0	0	14,363
R9C		Voyageurs National Park		0	0	0	8	0	0	0	0	0	0	0	11
R9F		MN/Visc. Boundary Area Commission - Grant Agency		0	0	0	0	0	0	0	0	0	0	0	1
R9P		Water & Soil Resources Board		0	0	0	473	0	0	0	0	0	0	0	739
T79		Transportation Department		0	0	0	45,680	0	0	0	0	0	0	0	74,246

Allocation of General Support Costs  
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Sched. No.	Dept. Div.	Name	Allocable Costs & Applicable Credits	Net Costs			Transactions			Obj 0-3 Costs	
				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 Property Mgmt	3.3 Plant Mgmt Resource Recovery
		<b>First Stepdown</b>									
T9B		Metro Council Transit Commission - Grant Agency		0	0	0	0	0	0	0	0
T9T		Transportation Regulation Board		0	0	43	0	0	0	0	115
Z99		Other		0	0	0	0	0	0	0	0
			<b>47,436,636</b>	<b>0</b>	<b>0</b>	<b>(1)</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	No. of Leases	Telephone Costs	Net Costs	Purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs	Transactions
			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 Office of Technology Formerly IPO	7.2 Department of Finance	8.2 Finance Budgets	8.3 Finance Agency Controllers
<b>First Stepdown</b>											
1.2		Equipment Use Charge									
	02000	DEPARTMENT OF ADMINISTRATION									
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	4100	Commissioner									
2.4	3110	Employee Assistance Program									
2.5	4140	Personnel Services									
2.6	3150	Fiscal Services									
2.7	100-	Admin Mgmt - Non allocable									
3.2	2300	BUREAU OF FACILITIES MANAGEMENT									
3.3	4721	Facilities Mgmt - Allocable									
3.4	4320	Real Estate Mgt - Leasing (10 Fund)	(341,937)								
4.2	4490	Telecommunications (Allocable 10 Fd)	0	(1,496,810)							
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT	1,366	1,846	(136,288)						
5.3	5211-5216	Materials Management - Allocable 10 Fund	0	0	78,928	(2,605,928)					
5.4	4222	Central Mail - Allocable 10 Fd	0	0	17,190		(515,190)				
6.3	4500	Office of Technology (formerly IPO)	0	0	40,170	0	0	(1,179,170)			
6.4	4500	Year 2000 Project	0	0	0	0	0	0			
7.2	G10	DEPARTMENT OF FINANCE	911	10,170	0	7,657	22,470	188,615	(1,926,479)		
8.2	1000	FINANCE-BUDGET DIVISION	0	0	0	0	0	0	172,701	(172,701)	
8.3	2000	Analysis & Control	0	0	0	0	0	0	0	104,417	(1,320,417)
8.4	2000	Budget Planning & Operations	0	0	0	0	0	0	0	55,893	0
8.5	2000	Budget Division Gen'l Govt	0	0	0	0	0	0	0	12,391	0
9.2	1000	FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	1,571,993	0	0
9.3	1000	Accounting Services	0	0	0	0	0	0	0	0	0
9.4	4000	SSP Development amortization	0	0	0	0	0	0	0	0	0
9.5	4000	MAPS Operations and Support	0	0	0	0	0	0	0	0	0
9.5a	4000	SEMA4 Operations and Support	0	0	0	0	0	0	0	0	0
9.6	4000	Budget Service-computer operations	0	0	0	0	0	0	0	0	0
9.7	4000	Sema 4 Deficit	0	0	0	0	0	0	0	0	0
9.8	4000	Maps Deficit	0	0	0	0	0	0	0	0	0
9.9	1000	Accounting Division Gen'l Govt	0	0	0	0	0	0	0	0	0
10.2	1000	FINANCE-OTHER	0	0	0	0	0	0	181,785	0	0
10.3	1000	Financial Reporting	0	0	0	0	0	0	0	0	0
10.4	1000	Statewide Payroll Service	0	0	0	0	0	0	0	0	0
10.5	1000	Single Audit	0	0	0	0	0	0	0	0	0
10.6	1000	Other General Government	0	0	0	0	0	0	0	0	0
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	455	2,887	0	7,619	2,987	3,885	0	0	1,636
11.3	100-0000	DOER-Personnel Administration	0	0	0	0	0	0	0	0	0
11.4	100-0000	DOER-SSP costs	0	0	0	0	0	0	0	0	0
11.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	0
12.2	G45	DEPARTMENT OF MEDIATION SERVICES	0	845	0	1,817	439	126	0	0	559
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0
12.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	455	1,343	0	3,607	657	977	0	0	838
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0
13.4		LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0
13.6	100-0000	LEGIS AUDITS-GENERAL GOVT	0	0	0	0	0	0	0	0	0
14.2	G64	TREASURER'S OFFICE	455	573	0	923	209	161	0	0	927
14.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	No. of Leases	Telephone Costs	Net Costs	Purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs	Transactions
			3.4 Facilities Management Leasing	4.2 Intertech Telecommunications	5.2 Bureau of Operations Mgmt	5.3 Operations Materials Management	5.4 Operations Central Mail	6.3 Office of Technology Formerly IPO	7.2 Department of Finance	8.2 Finance Budgets	8.3 Finance Agency Controllers
<b>First Stepdown</b>											
14.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0
15.2	G61	State Auditor	0	0	0	0	0	0	0	0	0
<b>Second Stepdown</b>											
	02000	DEPARTMENT OF ADMINISTRATION	12,749	0	0	0	0	0	0	0	0
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT	2,732	803	0	3,849	192	104	0	0	787
16.3	4100	Commissioner	0	0	0	0	0	0	0	0	0
16.4	3110	Employee Assistance Program	0	0	0	0	0	0	0	0	0
16.5	4140	Personnel Services	0	0	0	0	0	0	0	0	0
16.6	3150	Fiscal Services	0	0	0	0	0	0	0	0	0
16.7	100-	Admin Mgmt - Non allocable	0	0	0	0	0	0	0	0	0
17.2	2300	BUREAU OF FACILITIES MANAGEMENT	455	265	0	1,576	137	50	0	0	591
17.3	4721	Facilities Mgmt - Allocable	0	0	0	0	0	0	0	0	0
17.4	4320	Real Estate Mgt - Leasing (10 Fund)	0	0	0	0	0	0	0	0	0
18.2	4490	Telecommunications (Allocable 10 Fd)	0	581	0	587	72	29	0	0	125
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT	0	0	0	5,067	1,366	214	0	0	1,948
19.3	5211-5216	Materials Management - Allocable 10 Fund	0	0	0	0	0	0	0	0	0
19.4	4222	Central Mail - Allocable 10 Fd	0	0	0	0	0	0	0	0	0
20.3	4500	Office of Technology (formerly IPO)	0	0	0	0	0	0	0	0	0
20.4	4500	Year 2000 project	0	0	0	0	0	0	0	0	0
21.2	G10	DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0	2,015
22.2	1000	FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0
22.3	2000	Analysis & Control	0	0	0	0	0	0	0	0	0
22.4	2000	Budget Planning & Operations	0	0	0	0	0	0	0	0	0
22.5	2000	Budget Division Gen'l Gov't	0	0	0	0	0	0	0	0	0
23.2	1000	FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
23.3	1000	Accounting Services	0	0	0	0	0	0	0	0	0
23.4	4000	SSP Development amortization	0	0	0	0	0	0	0	0	0
23.5	4000	Finance-Computer Services	0	0	0	0	0	0	0	0	0
23.5a	4000	Finance-Computer Services (other)	0	0	0	0	0	0	0	0	0
23.6	4000	Budget Service-computer operations	0	0	0	0	0	0	0	0	0
23.7	4000	Sema 4 Operations and Support	0	0	0	0	0	0	0	0	0
23.8	4000	Maps Operations	0	0	0	0	0	0	0	0	0
23.9	1000	Accounting Division Gen'l Gov't	0	0	0	0	0	0	0	0	0
24.2	1000	FINANCE-OTHER	0	0	0	0	0	0	0	0	0
24.3	1000	Financial Reporting	0	0	0	0	0	0	0	0	0
24.4	1000	Statewide Payroll Service	0	0	0	0	0	0	0	0	0
24.5	1000	Single Audit	0	0	0	0	0	0	0	0	0
24.6	1000	Other General Government	0	0	0	0	0	0	0	0	0
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
25.3	100-0000	EMPLOYEE REL-PRSNL ADMIN	0	0	0	0	0	0	0	0	0
25.4	100-0000	SSP H/R PAYROLL (DOER)	0	0	0	0	0	0	0	0	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0
26.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0
27.4		LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOVT	0	0	0	0	0	0	0	0	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	No. of Leases	Telephone Costs	Net Costs	Purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs	Transactions
			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 Office of Technology Formerly IPO	7.2 Department of Finance	8.2 Finance Budgets	8.3 Finance Agency Controllers
<b>First Stepdown</b>											
28.2	G64	TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
28.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0
29.2	G61	State Auditor	0	0	0	0	0	0	0	0	0
	99YYY	Consumer Agencies	0	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	0	0	0	118	0	8	0	0	25
	100-2200	Materials Management Division	455	0	0	0	0	0	0	0	0
	5216	Materials Service and Distribution	0	0	0	814	0	34	0	0	418
	4330	State Building Code	455	891	0	2,337	557	99	0	0	733
	3510	Public Info Policy Analysis - PIPA	0	85	0	292	134	14	0	0	65
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0	0
	3300	Building Construction	455	468	0	5,614	200	618	0	0	927
	3160	Oil Overcharge (Stripper Wells)	0	0	0	51	0	3	0	0	51
	173-2400	911 Emergency	0	0	0	0	17	0	0	0	0
	3180	STAR (Tech Related Asst)	0	191	0	1,197	442	28	0	0	278
	3200	Volunteer Services	455	139	0	1,224	611	15	0	0	218
	4717	Capital Group Parking	455	78	0	5,076	0	59	0	0	2,301
	3240	Travel Management	0	825	0	10,749	102	211	0	0	6,540
	3170	Development Disabilities	2,277	264	0	1,188	139	18	0	0	204
	2200	Risk Management	1,366	131	0	1,054	76	213	0	0	560
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	2,277	0	0	297	2	3	0	0	40
	4501	Government Information Access Council	0	0	0	944	71	16	0	0	135
	690-2300	Building Fund Operations (69 Fund)	0	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	4,553	3,950	0	33,607	166	1,095	0	0	16,012
	4221	Minnesota Bookstore	455	1,298	0	4,962	4,919	114	0	0	1,366
	4220	Records Activities	0	155	0	1,771	73	46	0	0	727
	2600	Management Analysis	911	262	0	3,584	94	86	0	0	524
	4223	Printing Services	911	642	0	17,617	180	217	0	0	3,800
	5217	Central Stores	455	532	0	2,802	283	348	0	0	5,425
	4230	Cooperative Purchasing	0	586	0	610	257	35	0	0	199
	2400	Computer Services/Telecomm (97 Fund)	0	0	0	20,879	3,313	2,716	0	0	11,785
	4222	Central Mail - Addressing/Inserting	0	47	0	661	0	13	0	0	195
	4321	Real Estate Management	0	0	0	15	0	3	0	0	6
		Other-non allocable	0	0	0	2	0	0	0	0	1,223
	B04	Agriculture Department	8,196	11,771	0	44,272	8,942	642	0	0	14,140
	B11	Barber Examiners Board	0	20	0	63	155	7	0	0	116
	B13	Commerce Department	455	6,154	0	32,593	7,782	2,225	0	0	7,718
	B14	Animal Health Board	0	1,170	0	6,519	972	210	0	0	3,285
	B21	Economic Security	23,221	64,936	0	35,084	503	22,346	0	0	70,134
	B22	Trade & Economic Development Department (DTED)	1,821	15,809	0	38,694	19,005	9,138	0	0	8,679
	B23	MN Business Finance, Inc.	0	1,013	0	61	0	0	0	0	327
	B34	Housing Finance Agency	911	5,022	0	9,695	5,129	12,676	0	0	4,512
	B41	Workers' Compensation Court of Appeals	455	288	0	633	124	28	0	0	195
	B42	Labor & Industry Department	5,919	15,568	0	53,151	11,403	1,975	0	0	11,465
	B43	Iron Range Resources & Rehab. Board (IRRRB)	1,366	4,900	0	34,505	0	561	0	0	7,239
	B7A	Electricity Board	2,277	1,221	0	2,789	299	995	0	0	1,568
	B7E	Architecture, Engineering, Land Surveying & Landscape	455	259	0	1,681	584	241	0	0	632
	B7G	Boxing Board	0	28	0	309	21	0	0	0	116
	B7N	Horticulture Society - Grant Agency	0	0	0	4	0	0	0	0	1
	B7P	Accountancy Board	911	147	0	1,340	1,602	198	0	0	438
	B7S	Private Detective & Protective Agent Services Bnd	0	59	0	217	68	0	0	0	102
	B80	Public Service Department	455	22,281	0	12,774	1,070	2,165	0	0	3,395
	B82	Public Utilities Commission	455	1,479	0	1,906	919	207	0	0	880
	B9A	World Trade Center Corp.	0	0	0	1,698	515	11	0	0	517

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	No. of Leases	Telephone Costs	Net Costs	Purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs	Transactions
			3.4	4.2	5.2	5.3	5.4	6.3	7.2	8.2	8.3
			Facilities Management Leasing	Intertech Telecommunications	Bureau of Operations Mgmt	Operations Materials Management	Operations Central Mail	Office of Technology Formerly IPO	Department of Finance	Finance Budgets	Finance Agency Controllers
<b>First Stepdown</b>											
B9D		Amateur Sports Commission	0	511	0	316	0	47	0	0	268
B9H		Harmful Substances Compensation	0	0	0	0	0	0	0	0	1
B9U		MN Technology Institute	0	10,983	0	0	0	42	0	0	2,531
B9V		Agriculture Utilization Research Institute - Grant Agency	0	0	0	11	0	0	0	0	5
E25		Center for Arts Education	455	1,621	0	12,417	1,403	53	0	0	2,684
E26		MN State Colleges & Universities	51,450	310,517	0	2,619	5,732	73,896	0	0	125,629
E35		Education Aids	0	0	0	7,549	0	0	0	0	3,902
E37		Children, Families & Learning Department	2,732	23,829	0	90,892	23,539	2,516	0	0	19,440
E40		Historical Society	0	0	0	59	0	236	0	0	133
E44		Faribault Academies	1,366	2,474	0	2,167	0	29	0	0	1,997
E48		Labor Interpretive Center	0	34	0	393	8	15	0	0	91
E50		MN State Arts Board	455	516	0	3,332	0	31	0	0	706
E60		Higher Education Services Office	455	2,286	0	8,008	3,527	352	0	0	3,337
E77		Zoological Garden	455	4,816	0	28,203	0	231	0	0	8,735
E81		University of Minnesota - Grant Agency	0	0	0	63	0	20,327	0	0	71
E91		Academy of Science	0	0	0	38	0	0	0	0	5
E95		Humanities Commission - Grant Agency	0	0	0	8	0	0	0	0	4
E97		Science Museum of Minnesota - Grant Agency	0	0	0	6	0	0	0	0	2
E9W		Higher Ed Facilities Authority	0	0	0	0	0	0	0	0	23
G03		Lottery	3,642	0	0	0	0	1,595	0	0	349
G05		Racing Commission	0	325	0	852	0	262	0	0	736
G06		Attorney General	2,732	13,878	0	24,045	6,858	924	0	0	5,441
G09		Gambling Control Board	1,366	1,749	0	2,629	322	255	0	0	746
G15		Intergovernmental Information Systems	455	61	0	707	108	0	0	0	159
G16		Adm Cap Projects	0	0	0	124	0	11	0	0	18
G17		Human Rights Department	1,366	2,546	0	2,882	1,214	741	0	0	607
G19		Indian Affairs Council	455	522	0	599	40	24	0	0	375
G24		Department of Employee Relations-Non-general fund	0	2,779	0	9,190	12,327	4,931	0	0	2,596
G30		Strategic & Long Range Planning Office	455	3,227	0	12,024	10,299	383	0	0	2,473
G38		Investment Board	0	860	0	1,464	16,153	3	0	0	518
G39		Governor's Office	2,277	4,382	0	2,625	1,379	488	0	0	1,645
G53		Secretary of State	1,366	16,672	0	5,719	5,041	6,913	0	0	1,814
G59		Government Innovation and Cooperation Board	1,366	18	0	168	8,149	5	0	0	65
G61		State Auditor	3,187	1,690	0	5,391	1,214	134	0	0	1,549
G62		MN State Retirement System (MSRS)	0	1,638	0	1,132	0	3,708	0	0	833
G63		Public Employees Retirement Association (PERA)	455	2,740	0	4,035	0	440	0	0	1,925
G66		Municipal Board	455	122	0	1,026	84	62	0	0	266
G67		Revenue Department	4,098	52,107	0	51,954	68,559	59,953	0	0	17,482
G69		Teachers Retirement Association (TRA)	455	2,080	0	3,248	0	3,419	0	0	858
G90		Revenue Intergovernmental Payments	0	0	0	0	0	0	0	0	2,380
G92		Ombudsperson for Families	911	107	0	520	8	9	0	0	166
G93		Military Order of the Purple Heart - Grant Agency	455	0	0	4	5	0	0	0	1
G96		Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	6
G98		Veterans of Foreign Wars - Grant Agency	455	0	0	4	0	0	0	0	1
G99		Disabled American Veterans - Grant Agency	455	0	0	4	0	0	0	0	1
G9J		Ethical Practices Board	455	148	0	787	572	1	0	0	286
G9K		Administrative Hearings	911	3,991	0	1,237	14	499	0	0	1,677
G9L		Black Minnesotans Council	455	80	0	772	90	0	0	0	186
G9M		Spanish Speaking Affairs Council	455	198	0	934	322	20	0	0	215
G9N		Asian Pacific Minnesotans Council	455	104	0	663	162	15	0	0	211
G9Q		Finance - Debt Service	0	0	0	0	0	0	0	0	513
G9R		Finance - Non-Operating	0	0	0	980	97	0	0	0	794
GPR		Finance-payroll	0	0	0	0	0	0	0	0	6
G9S		Telecomm Access-Comm Impaired	0	0	0	0	0	0	0	0	2
G9X		Capitol Area Architectural & Planning Board	455	82	0	446	24	9	0	0	143

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	No. of Leases	Telephone Costs	Net Costs	Purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs	Transactions
			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 Office of Technology Formerly IPO	7.2 Department of Finance	8.2 Finance Budgets	8.3 Finance Agency Controllers
		<b>First Stepdown</b>									
G9Y		Disability Council	455	440	0	2,674	315	201	0	0	448
H12		Health Department	7,285	37,857	0	178,792	3,250	8,368	0	0	38,818
H55		Human Services -Central Office	46,897	160,209	0	88,291	53,369	558,588	0	0	42,365
H55a		Human Services-Institutions	0	48,998	0	157,873	0	0	0	0	63,841
H75		Veterans Affairs Department	455	1,072	0	2,575	660	168	0	0	2,166
H76		Veterans Homes Board	455	11,505	0	54,832	99	2,296	0	0	14,200
H7B		Medical Practices Board	911	707	0	2,861	1,458	42	0	0	1,630
H7C		Nursing Board	911	365	0	1,441	2,717	473	0	0	1,049
H7D		Pharmacy Board	1,821	204	0	2,173	166	176	0	0	636
H7F		Dentistry Board	911	290	0	1,494	715	73	0	0	524
H7H		Chiropractors Board	911	82	0	1,611	72	1	0	0	482
H7J		Optometry Board	911	32	0	620	0	2	0	0	182
H7K		Nursing Home Administrators Board	911	39	0	587	0	15	0	0	218
H7L		Social Work Board	911	214	0	1,220	0	56	0	0	481
H7M		Marriage & Family Therapy Board	911	38	0	578	0	0	0	0	181
H7Q		Podiatric Medicine Board	911	16	0	303	0	2	0	0	82
H7R		Veterinary Medicine Board	911	29	0	496	48	0	0	0	188
H7U		Dietetics & Nutrition Practices Board	0	18	0	480	0	2	0	0	116
H7V		Psychology Board	911	94	0	1,401	0	5	0	0	400
H9G		Ombudsman - Mental Health and Mental Retardation	911	662	0	1,456	254	73	0	0	443
J33		Trial Courts	0	14,984	0	5,656	266	593	0	0	7,426
J52		Public Defense Board	455	12,235	0	3,256	0	316	0	0	3,719
J58		Court of Appeals	455	1,436	0	904	1,205	37	0	0	368
J65		Supreme Court	3,642	26,198	0	10,290	4,893	20,364	0	0	4,018
J68		Tax Court of Appeals	455	141	0	498	92	100	0	0	195
J70		Judicial Standards Board	455	187	0	255	0	7	0	0	107
L28		Senate	0	0	0	0	0	2	0	0	32
L31		House of Representatives	0	0	0	0	0	279	0	0	50
L51		Waste Management Leg Comm	0	0	0	0	0	0	0	0	0
L5A		Fiscal Policy Leg Comm	0	0	0	0	0	0	0	0	0
L5B		Waster Legis Comm	0	0	0	0	0	0	0	0	0
L5D		Legislative Coordinating Commission	0	0	0	0	0	0	0	0	72
L5F		Legislative Reference Library	0	0	0	0	0	0	0	0	5
L5G		Revisor of Statutes	0	0	0	0	0	177	0	0	45
L5H		Administrative Rules Comm	0	0	0	0	0	0	0	0	0
L5K		Pensions and Retirement Leg Comm	0	0	0	0	0	0	0	0	0
L5L		Mississippi River Parkway Leg Commission	0	0	0	0	0	0	0	0	2
L5M		Great Lakes Leg Comm	0	0	0	0	0	0	0	0	0
L5N		MN Resources Legislative Commission	0	0	0	0	0	11	0	0	32
L5P		Employee Relations Leg Comm	0	0	0	0	0	0	0	0	0
P01		Military Affairs Department	455	29,444	0	24,804	0	1,744	0	0	12,663
P07		Public Safety Department	26,408	92,379	0	127,397	116,570	64,349	0	0	106,059
P08		Ombudsman - Corrections	0	176	0	498	34	926	0	0	180
P78		Corrections Department	22,310	87,371	0	236,890	3,325	10,996	0	0	69,715
P7T		Peace Officer Standards & Training Board (POST)	1,366	227	0	1,502	386	26	0	0	550
P94		MN Safety Council - Grant Agency	0	0	0	4	0	0	0	0	1
P9E		Sentencing Guidelines Commission	455	116	0	600	108	5	0	0	145
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	1,366	1,447	0	10,860	2,865	558	0	0	2,185
R29		Natural Resources Department	19,123	96,457	0	72,168	27,406	5,629	0	0	131,970
R32		Pollution Control Agency	4,098	36,021	0	69,089	11,300	4,928	0	0	22,774
R9C		Voyageurs National Park	0	158	0	234	0	0	0	0	116
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	0	0	0	11	0	0	0	0	21
R9P		Water & Soil Resources Board	1,821	2,595	0	9,401	1,620	252	0	0	1,593
T79		Transportation Department	10,927	180,421	0	809,224	15,061	35,361	0	0	372,601

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	No. of Leases 3.4 Facilities Management Leasing	Telephone Costs 4.2 Intertech Telecommunications	Net Costs 5.2 Bureau of Operations Mgmt	Purchase orders 5.3 Operations Materials Management	Postage Costs 5.4 Operations Central Mail	Intertech billings 6.3 Office of Technology Formerly IPO	Net Costs 7.2 Department of Finance	Net Costs 8.2 Finance Budgets	Transactions 8.3 Finance Agency Controllers
		<b>First Stepdown</b>									
T9B		Metro Council Transit Commission - Grant Agency	0	0	0	4	0	12	0	0	4
T9T		Transportation Regulation Board	911	259	0	223	429	27	0	0	98
Z99		Other	10,017	0	0	0	0	25,551	0	0	0
			(3)	(2)	0	(1)	1	(2)	0	0	8

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Budget trans 8.4 Finance Budget Support	Net Costs 9.2 Finance Accounting Dept	Transactions 9.3 Finance Accounting Services	Transactions 9.4 Finance SSP Development	Transactions 9.5 Finance MAPS Operations and Support	FTE's 9.5a Finance SEMA4 Operations and Support	Budget Transactio 9.6 Finance Budget Services	FTE's 9.7 Sema 4 Special Billing	Transactions 9.8 MAPS Special Billing
<b>First Stepdown</b>											
1.2	02000	Equipment Use Charge									
2.2	2100	DEPARTMENT OF ADMINISTRATION									
2.3	4100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.4	3110	Commissioner									
2.5	4140	Employee Assistance Program									
2.6	3150	Personnel Services									
2.7	100-	Fiscal Services									
3.2	2300	Admin Mgmt - Non allocable									
3.3	4721	BUREAU OF FACILITIES MANAGEMENT									
3.4	4320	Facilities Mgmt - Allocable									
4.2	4490	Real Estate Mgt - Leasing (10 Fund)									
5.2	2200	Telecommunications (Allocable 10 Fd)									
5.3	5211-5216	BUREAU OF OPERATIONS MANAGEMENT									
5.4	4222	Materials Management - Allocable 10 Fund									
6.3	4500	Central Mail - Allocable 10 Fd									
6.4	4500	Office of Technology (formerly IPO)									
7.2	G10	Year 2000 Project									
8.2	1000	DEPARTMENT OF FINANCE									
8.3	2000	FINANCE-BUDGET DIVISION									
8.4	2000	Analysis & Control									
8.5	2000	Budget Planning & Operations	(819,893)								
9.2	1000	Budget Division Gen'l Govt	0								
9.3	1000	FINANCE-ACCOUNTING DIVISION	0	(1,571,993)							
9.4	4000	Accounting Services	0	200,586	(2,228,586)						
9.5	4000	SSP Development amortization	0	413,631	0	(3,595,931)					
9.5a	4000	MAPS Operations and Support	0	445,579	0	0	(6,079,579)				
9.6	4000	SEMA4 Operations and Support	0	445,579	0	0	0	(6,097,579)			
9.7	4000	Budget Service-computer operations	0	43,321	0	0	0	0	(574,321)		
9.8	4000	Sema 4 Deficit	0	0	0	0	0	0	0	(1,555,500)	
9.9	1000	Maps Deficit	0	0	0	0	0	0	0	0	(1,555,500)
10.2	1000	Accounting Division Gen'l Govt	0	23,299	0	0	0	0	0	0	0
10.3	1000	FINANCE-OTHER	0	0	0	0	0	0	0	0	0
10.4	1000	Financial Reporting	0	0	0	0	0	0	0	0	0
10.5	1000	Statewide Payroll Service	0	0	0	0	0	0	0	0	0
10.6	1000	Single Audit	0	0	0	0	0	0	0	0	0
11.2	G24	Other General Government	0	0	0	0	0	0	0	0	0
11.3	100-0000	DEPARTMENT OF EMPLOYEE RELATIONS	1,851	0	2,761	4,455	7,533	15,353	1,297	3,917	1,927
11.4	100-0000	DOER-Personnel Administration	0	0	0	0	0	0	0	0	0
11.5	100-0000	DOER-SSP costs	0	0	0	0	0	0	0	0	0
12.2	G45	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	0
12.3	100-3000	DEPARTMENT OF MEDIATION SERVICES	2,003	0	944	1,523	2,574	3,138	1,403	800	659
12.4	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0
13.2	L49	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0
13.3	100-0000	OFFICE OF THE LEGISLATIVE AUDITOR	485	0	1,415	2,283	3,860	9,478	340	2,418	988
13.4	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0
13.5	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
13.6	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0
14.2	G64	LEGIS AUDITS-GENERAL GOV'T	0	0	0	0	0	0	0	0	0
14.3	100-1001	TREASURER'S OFFICE	2,081	0	1,564	2,524	4,268	1,779	1,458	454	1,092
		TREASURER-TREASURY	0	0	0	0	0	0	0	0	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Budget trans	Net Costs	Transactions	Transactions	Transactions	FTE's	Budget Transactio	FTE's	Transactions
			8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	9.4 Finance SSP Development	9.5 Finance MAPS Operations and Support	9.5a Finance SEMA4 Operations and Support	9.6 Finance Budget Services	9.7 Sema 4 Special Billing	9.8 MAPS Special Billing
		<b>First Stepdown</b>									
14.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0
15.2	G61	State Auditor	0	0	0	0	0	0	0	0	0
		<b>Second Stepdown</b>									
	02000	DEPARTMENT OF ADMINISTRATION	0	0	0	0	0	0	0	0	0
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT	1,218	0	1,329	2,144	3,625	5,233	853	1,335	927
16.3	4100	Commissioner	0	0	0	0	0	0	0	0	0
16.4	3110	Employee Assistance Program	0	0	0	0	0	0	0	0	0
16.5	4140	Personnel Services	0	0	0	0	0	0	0	0	0
16.6	3150	Fiscal Services	0	0	0	0	0	0	0	0	0
16.7	100-	Admin Mgmt - Non allocable	0	0	0	0	0	0	0	0	0
17.2	2300	BUREAU OF FACILITIES MANAGEMENT	1,452	0	997	1,609	2,721	1,965	1,017	501	696
17.3	4721	Facilities Mgmt - Allocable	0	0	0	0	0	0	0	0	0
17.4	4320	Real Estate Mgt - Leasing (10 Fund)	0	0	0	0	0	0	0	0	0
18.2	4490	Telecommunications (Allocable 10 Fd)	85	0	211	340	575	1,825	60	466	147
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT	996	0	3,288	5,305	8,969	9,221	698	2,352	2,295
19.3	5211-5216	Materials Management - Allocable 10 Fund	0	0	0	0	0	0	0	0	0
19.4	4222	Central Mail - Allocable 10 Fd	0	0	0	0	0	0	0	0	0
20.3	4500	Office of Technology (formerly IPO)	0	0	0	0	0	0	0	0	0
20.4	4500	Year 2000 project	0	0	0	0	0	0	0	0	0
21.2	G10	DEPARTMENT OF FINANCE	2,181	0	3,400	5,486	9,275	23,597	1,528	6,020	2,373
22.2	1000	FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0
22.3	2000	Analysis & Control	0	0	0	0	0	0	0	0	0
22.4	2000	Budget Planning & Operations	0	0	0	0	0	0	0	0	0
22.5	2000	Budget Division Gen'l Gov't	0	0	0	0	0	0	0	0	0
23.2	1000	FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
23.3	1000	Accounting Services	0	0	0	0	0	0	0	0	0
23.4	4000	SSP Development amortization	0	0	0	0	0	0	0	0	0
23.5	4000	Finance-Computer Services	0	0	0	0	0	0	0	0	0
23.5a	4000	Finance-Computer Services (other)	0	0	0	0	0	0	0	0	0
23.6	4000	Budget Service-computer operations	0	0	0	0	0	0	0	0	0
23.7	4000	Sema 4 Operations and Support	0	0	0	0	0	0	0	0	0
23.8	4000	Maps Operations	0	0	0	0	0	0	0	0	0
23.9	1000	Accounting Division Gen'l Gov't	0	0	0	0	0	0	0	0	0
24.2	1000	FINANCE-OTHER	0	0	0	0	0	0	0	0	0
24.3	1000	Financial Reporting	0	0	0	0	0	0	0	0	0
24.4	1000	Statewide Payroll Service	0	0	0	0	0	0	0	0	0
24.5	1000	Single Audit	0	0	0	0	0	0	0	0	0
24.6	1000	Other General Government	0	0	0	0	0	0	0	0	0
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
25.3	100-0000	EMPLOYEE REL-PRSNL ADMIN	0	0	0	0	0	0	0	0	0
25.4	100-0000	SSP H/R PAYROLL (DOER)	0	0	0	0	0	0	0	0	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0
26.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T	0	0	0	0	0	0	0	0	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Budget trans	Net Costs	Transactions	Transactions	Transactions	FTE's	Budget Transactio	FTE's	Transactions
			8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	9.4 Finance SSP Development	9.5 Finance MAPS Operations and Support	9.5a Finance SEMA4 Operations and Support	9.6 Finance Budget Services	9.7 Sema 4 Special Billing	9.8 MAPS Special Billing
<b>First Stepdown</b>											
28.2	G64	TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
28.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0
29.2	G61	State Auditor	0	0	0	0	0	0	0	0	0
	99YYY	Consumer Agencies	0	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	85	0	42	68	115	0	60	0	30
	100-2200	Materials Management Division	0	0	0	0	0	0	0	0	0
	5216	Materials Service and Distribution	381	0	706	1,140	1,927	1,650	267	421	493
	4330	State Building Code	411	0	1,237	1,996	3,375	3,670	288	936	863
	3510	Public Info Policy Analysis - PIPA	78	0	109	176	298	667	54	170	76
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0	0
	3300	Building Construction	1,726	0	1,564	2,523	4,266	3,987	1,209	1,017	1,082
	3160	Oil Overcharge (Stripper Wells)	211	0	86	138	234	107	148	27	60
	173-2400	911 Emergency	0	0	0	0	0	0	0	0	0
	3180	STAR (Tech Related Asst)	304	0	469	757	1,279	630	213	161	327
	3200	Volunteer Services	455	0	367	593	1,002	411	319	105	256
	4717	Capital Group Parking	185	0	3,884	6,267	10,596	1,780	130	454	2,711
	3240	Travel Management	722	0	11,038	17,811	30,112	2,718	506	693	7,704
	3170	Development Disabilities	215	0	344	555	938	136	150	35	240
	2200	Risk Management	618	0	944	1,524	2,576	798	433	204	659
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	193	0	68	109	185	0	135	0	47
	4501	Government Information Access Council	78	0	228	369	623	504	54	129	159
	690-2300	Building Fund Operations (69 Fund)	0	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	2,003	0	27,024	43,605	73,722	29,961	1,403	7,643	18,862
	4221	Minnesota Bookstore	604	0	2,306	3,721	6,291	2,641	423	674	1,610
	4220	Records Activities	426	0	1,226	1,979	3,345	2,086	298	532	856
	2600	Management Analysis	552	0	885	1,427	2,413	4,139	386	1,056	617
	4223	Printing Services	281	0	6,414	10,350	17,498	6,664	197	1,700	4,477
	5217	Central Stores	230	0	9,156	14,774	24,978	1,689	161	431	6,391
	4230	Cooperative Purchasing	322	0	336	542	917	802	226	205	235
	2400	Computer Services/Telecomm (97 Fund)	4,118	0	19,890	32,093	54,259	31,636	2,884	8,070	13,883
	4222	Central Mail - Addressing/Inserting	211	0	329	530	897	732	148	187	229
	4321	Real Estate Management	7	0	10	15	26	0	5	0	7
		Other-non allocable	833	0	2,064	3,331	5,631	0	584	0	1,441
	B04	Agriculture Department	30,068	0	23,865	38,507	65,104	63,859	21,062	16,291	16,657
	B11	Barber Examiners Board	170	0	196	316	534	272	119	69	137
	B13	Commerce Department	6,958	0	13,026	21,018	35,535	34,780	4,874	8,873	9,092
	B14	Animal Health Board	1,329	0	5,545	8,947	15,127	4,485	931	1,144	3,870
	B21	Economic Security	4,844	0	118,371	190,997	322,916	254,897	3,393	65,024	82,620
	B22	Trade & Economic Development Department (DTED)	19,615	0	14,648	23,636	39,961	28,947	13,740	7,384	10,224
	B23	MN Business Finance, Inc.	293	0	551	889	1,504	679	205	173	385
	B34	Housing Finance Agency	5,343	0	7,614	12,286	20,772	20,775	3,743	5,300	5,315
	B41	Workers' Compensation Court of Appeals	222	0	330	532	900	2,747	156	701	230
	B42	Labor & Industry Department	11,383	0	19,350	31,222	52,786	55,414	7,974	14,136	13,506
	B43	Iron Range Resources & Rehab. Board (IRRRB)	4,462	0	12,218	19,714	33,330	17,570	3,126	4,482	8,528
	B7A	Electricity Board	589	0	2,646	4,269	7,218	3,056	412	780	1,847
	B7E	Architecture, Engineering, Land Surveying & Landscape	374	0	1,067	1,721	2,910	1,062	262	271	745
	B7G	Boxing Board	222	0	196	316	534	0	156	0	136
	B7N	Horticulture Society - Grant Agency	22	0	2	3	5	0	16	0	1
	B7P	Accountancy Board	241	0	740	1,194	2,018	616	169	157	516
	B7S	Private Detective & Protective Agent Services Brd	185	0	173	279	471	160	130	41	121
	B80	Public Service Department	5,032	0	5,730	9,245	15,631	17,562	3,525	4,480	3,999
	B82	Public Utilities Commission	1,174	0	1,485	2,396	4,051	6,750	822	1,722	1,036
	B9A	World Trade Center Corp.	907	0	872	1,407	2,379	741	636	189	609

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Budget trans	Net Costs	Transactions	Transactions	Transactions	FTE's	Budget Transactio	FTE's	Transactions
			8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	9.4 Finance SSP Development	9.5 Finance MAPS Operations and Support	9.5a Finance SEMA4 Operations and Support	9.6 Finance Budget Services	9.7 Sema 4 Special Billing	9.8 MAPS Special Billing
		<b>First Stepdown</b>									
B9D		Amateur Sports Commission	444	0	452	730	1,234	1,845	311	471	316
B9H		Harmful Substances Compensation	0	0	2	4	6	0	0	0	2
B9U		MN Technology Institute	2,666	0	4,272	6,893	11,654	0	1,868	0	2,982
B9V		Agriculture Utilization Research Institute - Grant Agency	74	0	8	13	22	0	52	0	6
E25		Center for Arts Education	4,918	0	4,530	7,309	12,357	8,917	3,445	2,275	3,162
E26		MN State Colleges & Universities	41,925	0	212,036	342,130	578,433	1,638,036	29,368	417,865	147,996
E35		Education Aids	5,769	0	6,586	10,626	17,965	1,336	4,041	341	4,597
E37		Children, Families & Learning Department	13,579	0	32,811	52,942	89,508	53,423	9,512	13,628	22,901
E40		Historical Society	441	0	224	361	610	0	309	0	156
E44		Faribault Academies	2,707	0	3,370	5,438	9,194	22,028	1,896	5,619	2,352
E48		Labor Interpretive Center	141	0	154	249	420	136	99	35	107
E50		MN State Arts Board	944	0	1,191	1,922	3,249	2,314	661	590	831
E60		Higher Education Services Office	3,255	0	5,632	9,087	15,364	6,386	2,280	1,629	3,931
E77		Zoological Garden	7,950	0	14,743	23,788	40,218	29,581	5,569	7,546	10,280
E81		University of Minnesota - Grant Agency	470	0	120	194	329	0	329	0	84
E91		Academy of Science	70	0	9	14	24	0	49	0	6
E95		Humanities Commission - Grant Agency	70	0	7	12	20	0	49	0	5
E97		Science Museum of Minnesota - Grant Agency	56	0	4	6	10	0	39	0	3
E9W		Higher Ed Facilities Authority	63	0	39	62	106	401	44	102	27
G03		Lottery	385	0	590	951	1,609	28,217	270	7,198	412
G05		Racing Commission	1,229	0	1,242	2,005	3,389	991	861	253	867
G06		Attorney General	10,491	0	9,183	14,818	25,052	64,096	7,348	16,351	6,410
G09		Gambling Control Board	359	0	1,259	2,031	3,435	5,525	252	1,409	879
G15		Intergovernmental Information Systems	256	0	268	432	730	463	179	118	187
G16		Adm Cap Projects	281	0	30	48	81	0	197	0	21
G17		Human Rights Department	1,289	0	1,025	1,654	2,796	7,061	903	1,801	715
G19		Indian Affairs Council	959	0	633	1,021	1,726	961	672	245	442
G24		Department of Employee Relations-Non-general fund	6,562	0	4,382	7,070	11,954	13,430	4,596	3,426	3,058
G30		Strategic & Long Range Planning Office	5,566	0	4,174	6,735	11,386	9,905	3,899	2,527	2,913
G38		Investment Board	667	0	875	1,412	2,387	3,329	467	849	611
G39		Governor's Office	866	0	2,776	4,479	7,572	6,247	607	1,594	1,937
G53		Secretary of State	2,059	0	3,061	4,939	8,351	9,009	1,442	2,298	2,137
G59		Government Innovation and Cooperation Board	248	0	110	178	301	500	174	127	77
G61		State Auditor	1,789	0	2,614	4,219	7,132	14,716	1,253	3,754	1,825
G62		MN State Retirement System (MSRS)	989	0	1,406	2,269	3,836	5,342	693	1,363	982
G63		Public Employees Retirement Association (PERA)	4,066	0	3,248	5,242	8,862	9,316	2,848	2,377	2,267
G66		Municipal Board	241	0	449	724	1,224	559	169	143	313
G67		Revenue Department	18,700	0	29,506	47,609	80,492	180,736	13,099	46,106	20,595
G69		Teachers Retirement Association (TRA)	263	0	1,449	2,337	3,952	7,425	184	1,894	1,011
G90		Revenue Intergovernmental Payments	6,095	0	4,016	6,481	10,957	0	4,270	0	2,803
G92		Ombudsperson for Families	355	0	280	451	763	547	249	140	195
G93		Military Order of the Purple Heart - Grant Agency	22	0	2	4	7	0	16	0	2
G96		Uniform Laws Commission - Grant Agency	52	0	10	16	27	0	36	0	7
G98		Veterans of Foreign Wars - Grant Agency	22	0	2	3	5	0	16	0	1
G99		Disabled American Veterans - Grant Agency	22	0	2	3	5	0	16	0	1
G9J		Ethical Practices Board	1,422	0	483	779	1,317	1,113	996	284	337
G9K		Administrative Hearings	585	0	2,830	4,567	7,721	10,706	410	2,731	1,976
G9L		Black Minnesotans Council	337	0	314	506	855	413	236	105	219
G9M		Spanish Speaking Affairs Council	307	0	362	584	988	521	215	133	253
G9N		Asian Pacific Minnesotans Council	204	0	356	575	972	0	143	0	249
G9Q		Finance - Debt Service	14,375	0	866	1,397	2,363	0	10,069	0	605
G9R		Finance - Non-Operating	9,980	0	1,339	2,161	3,654	0	6,991	0	935
GPR		Finance-payroll	0	0	9	15	26	0	0	0	7
G9S		Telecomm Access-Comm Impaired	81	0	3	4	7	0	57	0	2
G9X		Capitol Area Architectural & Planning Board	407	0	242	390	659	679	285	173	169

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Budget trans	Net Costs	Transactions	Transactions	Transactions	FTE's	Budget Transactio	FTE's	Transactions
			8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	9.4 Finance SSP Development	9.5 Finance MAPS Operations and Support	9.5a Finance SEMA4 Operations and Support	9.6 Finance Budget Services	9.7 Sema 4 Special Billing	9.8 MAPS Special Billing
		<b>First Stepdown</b>									
G9Y		Disability Council	418	0	756	1,220	2,063	1,337	293	341	528
H12		Health Department	47,624	0	65,516	105,714	178,729	149,663	33,360	38,179	45,729
H55		Human Services -Central Office	44,006	0	71,503	115,374	195,060	197,851	30,826	50,472	49,907
H55a		Human Services-Institutions	76,415	0	107,750	173,861	293,943	638,758	53,527	162,948	75,207
H75		Veterans Affairs Department	1,174	0	3,656	5,898	9,972	4,311	822	1,100	2,551
H76		Veterans Homes Board	15,664	0	23,966	38,671	65,380	97,396	10,972	24,846	16,728
H7B		Medical Practices Board	826	0	2,751	4,439	7,504	3,814	578	973	1,920
H7C		Nursing Board	500	0	1,771	2,857	4,830	3,871	350	988	1,236
H7D		Pharmacy Board	426	0	1,073	1,731	2,926	2,033	298	519	749
H7F		Dentistry Board	285	0	885	1,427	2,413	1,094	200	279	617
H7H		Chiropractors Board	211	0	813	1,312	2,218	653	148	167	567
H7J		Optometry Board	193	0	306	494	836	147	135	37	214
H7K		Nursing Home Administrators Board	159	0	369	595	1,006	282	112	72	257
H7L		Social Work Board	156	0	811	1,309	2,212	1,293	109	330	566
H7M		Marriage & Family Therapy Board	159	0	305	493	833	212	112	54	213
H7Q		Podiatric Medicine Board	130	0	138	222	376	0	91	0	96
H7R		Veterinary Medicine Board	267	0	317	512	865	225	187	57	221
H7U		Dietetics & Nutrition Practices Board	152	0	196	317	535	69	106	18	137
H7V		Psychology Board	196	0	675	1,089	1,841	893	137	228	471
H9G		Ombudsman - Mental Health and Mental Retardation	592	0	748	1,207	2,040	2,507	415	639	522
J33		Trial Courts	4,773	0	12,534	20,224	34,192	94,365	3,344	24,073	8,748
J52		Public Defense Board	2,981	0	6,277	10,128	17,123	60,094	2,088	15,330	4,381
J58		Court of Appeals	274	0	620	1,001	1,693	11,017	192	2,811	433
J65		Supreme Court	2,899	0	6,781	10,942	18,499	23,587	2,031	6,017	4,733
J68		Tax Court of Appeals	348	0	329	531	897	880	244	224	230
J70		Judicial Standards Board	230	0	180	291	492	272	161	69	126
L28		Senate	218	0	55	89	150	0	153	0	38
L31		House of Representatives	307	0	84	135	228	0	215	0	58
L51		Waste Management Leg Comm	11	0	0	1	1	0	8	0	0
L5A		Fiscal Policy Leg Comm	11	0	0	1	1	0	8	0	0
L5B		Waster Legis Comm	11	0	0	1	1	0	8	0	0
L5D		Legislative Coordinating Commission	1,092	0	122	196	332	0	765	0	85
L5F		Legislative Reference Library	63	0	8	13	21	0	44	0	5
L5G		Revisor of Statutes	256	0	75	121	205	0	179	0	52
L5H		Administrative Rules Comm	11	0	0	1	1	0	8	0	0
L5K		Pensions and Retirement Leg Comm	11	0	0	1	1	0	8	0	0
L5L		Mississippi River Parkway Leg Commission	52	0	4	6	10	0	36	0	3
L5M		Great Lakes Leg Comm	11	0	0	1	1	0	8	0	0
L5N		MN Resources Legislative Commission	444	0	54	87	147	0	311	0	38
L5P		Employee Relations Leg Comm	11	0	0	1	1	0	8	0	0
P01		Military Affairs Department	3,477	0	21,373	34,486	58,306	41,966	2,436	10,706	14,918
P07		Public Safety Department	49,202	0	179,005	288,833	488,325	245,839	34,465	62,714	124,941
P08		Ombudsman - Corrections	226	0	269	435	735	1,218	158	311	188
P78		Corrections Department	50,827	0	117,664	189,857	320,987	466,089	35,604	118,900	82,127
P7T		Peace Officer Standards & Training Board (POST)	822	0	928	1,497	2,531	1,492	576	381	648
P94		MN Safety Council - Grant Agency	22	0	2	4	7	0	16	0	2
P9E		Sentencing Guidelines Commission	156	0	246	396	670	964	109	246	171
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	5,832	0	3,688	5,951	10,061	9,445	4,085	2,409	2,574
R29		Natural Resources Department	94,219	0	222,737	359,397	607,626	400,326	65,999	102,124	155,465
R32		Pollution Control Agency	39,781	0	38,438	62,022	104,859	106,628	27,866	27,201	26,829
R9C		Voyageurs National Park	130	0	195	315	533	114	91	29	136
R9F		MN/Visc. Boundary Area Commission - Grant Agency	74	0	35	57	96	0	52	0	25
R9P		Water & Soil Resources Board	1,759	0	2,689	4,339	7,335	7,137	1,232	1,821	1,877
T79		Transportation Department	71,545	0	628,872	1,014,716	1,715,562	689,511	50,116	175,895	438,938

Allocation of General Support Costs  
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Sched. No.	Dept. Div.	Name	Budget trans	Net Costs	Transactions	Transactions	Transactions	FTE's	Budget Transactio	FTE's	Transactions
			8.4 Finance Budget Support	9.2 Finance Accounting Dept	9.3 Finance Accounting Services	9.4 Finance SSP Development	9.5 Finance MAPS Operations and Support	9.5a Finance SEMA4 Operations and Support	9.6 Finance Budget Services	9.7 Sema 4 Special Billing	9.8 MAPS Special Billing
		<b>First Stepdown</b>									
T9B		Metro Council Transit Commission - Grant Agency	44	0	6	10	16	0	31	0	4
T9T		Transportation Regulation Board	100	0	166	267	452	648	70	165	116
Z99		Other	0	0	0	0	0	0	0	0	0
			(3)	2	1	9	5	1	7	3	2

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs 10.2 Finance Other	Transactions 10.3 Finance Financial Reporting	FTE's 10.4 Finance Central Payroll	Fed \$ Rec'd 10.5 Finance Single Audit	Net Costs 11.2 Department of Employee Relations	Avg. FTE 11.3 DOER Personnel Administration	Net Costs 12.2 Department of Mediation Services	Avg. FTE 12.3 Mediation State Agencies	Net Costs 13.2 Office of the Legislative Auditor
<b>First Stepdown</b>											
1.2	02000	Equipment Use Charge									
2.2	2100	DEPARTMENT OF ADMINISTRATION									
2.3	4100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.4	3110	Commissioner									
2.5	4140	Employee Assistance Program									
2.6	3150	Personnel Services									
2.7	100-	Fiscal Services									
3.2	2300	Admin Mgmt - Non allocable									
3.3	4721	BUREAU OF FACILITIES MANAGEMENT									
3.4	4320	Facilities Mgmt - Allocable									
4.2	4490	Real Estate Mgt - Leasing (10 Fd)									
5.2	2200	Telecommunications (Allocable 10 Fd)									
5.3	5211-5216	BUREAU OF OPERATIONS MANAGEMENT									
5.4	4222	Materials Management - Allocable 10 Fund									
6.3	4500	Central Mail - Allocable 10 Fd									
6.4	4500	Office of Technology (formerly IPO)									
7.2	G10	Year 2000 Project									
8.2	1000	DEPARTMENT OF FINANCE									
8.3	2000	FINANCE-BUDGET DIVISION									
8.4	2000	Analysis & Control									
8.5	2000	Budget Planning & Operations									
9.2	1000	Budget Division Gen'l Gov't									
9.3	1000	FINANCE-ACCOUNTING DIVISION									
9.4	4000	Accounting Services									
9.5	4000	SSP Development amortization									
9.5a	4000	MAPS Operations and Support									
9.6	4000	SEMA4 Operations and Support									
9.7	4000	Budget Service-computer operations									
9.8	4000	Sema 4 Deficit									
9.9	1000	Maps Deficit									
10.2	1000	Accounting Division Gen'l Gov't									
10.3	1000	FINANCE-OTHER	(181,785)								
10.4	1000	Financial Reporting	46,295	(1,081,295)							
10.5	1000	Statewide Payroll Service	106,522	0	(1,647,522)						
10.6	1000	Single Audit	1,075	0	0	(25,075)					
11.2	G24	Other General Government	27,893	0	0	0					
11.3	100-0000	DEPARTMENT OF EMPLOYEE RELATIONS	0	1,340	4,148	0	(675,671)				
11.4	100-0000	DOER-Personnel Administration	0	0	0	0	659,483	(7,864,483)			
11.5	100-0000	DOER-SSP costs	0	0	0	0	0	0			
12.2	G45	EMPLOYEE REL-ALL OTHER	0	0	0	0	16,188	0			
12.3	100-3000	DEPARTMENT OF MEDIATION SERVICES	0	458	848	0	0	4,047	(38,375)		
12.4	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	7,841	(357,841)	
13.2	L49	MEDIATION SVCS-OTHER	0	0	0	0	0	0	30,534	0	
13.3	100-0000	OFFICE OF THE LEGISLATIVE AUDITOR	0	686	2,561	0	0	12,224	0	556	(1,041,084)
13.4	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	825,844
13.5	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
13.6	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	210,347
14.2	G64	LEGIS AUDITS-GENERAL GOV'T	0	0	0	0	0	0	0	0	4,894
14.3	100-1001	TREASURER'S OFFICE	0	759	481	0	0	2,294	0	104	0
		TREASURER-TREASURY	0	0	0	0	0	0	0	0	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs		Transactions	FTE's	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs
			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	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	
<b>First Stepdown</b>												
14.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0	0
15.2	G61	State Auditor	0	0	0	0	0	0	0	0	0	0
<b>Second Stepdown</b>												
16.2	02000	DEPARTMENT OF ADMINISTRATION	0	0	0	0	0	0	0	0	0	0
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT	0	645	1,414	0	0	6,749	0	307	0	0
16.3	4100	Commissioner	0	0	0	0	0	0	0	0	0	0
16.4	3110	Employee Assistance Program	0	0	0	0	0	0	0	0	0	0
16.5	4140	Personnel Services	0	0	0	0	0	0	0	0	0	0
16.6	3150	Fiscal Services	0	0	0	0	0	0	0	0	0	0
16.7	100-	Admin Mgmt - Non allocable	0	0	0	0	0	0	0	0	0	0
17.2	2300	BUREAU OF FACILITIES MANAGEMENT	0	484	531	0	0	2,534	0	115	0	0
17.3	4721	Facilities Mgmt - Allocable	0	0	0	0	0	0	0	0	0	0
17.4	4320	Real Estate Mgt - Leasing (10 Fund)	0	0	0	0	0	0	0	0	0	0
18.2	4490	Telecommunications (Allocable 10 Fd)	0	102	493	0	0	2,354	0	107	0	0
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT	0	1,595	2,491	0	0	11,893	0	541	0	0
19.3	5211-5216	Materials Management - Allocable 10 Fund	0	0	0	0	0	0	0	0	0	0
19.4	4222	Central Mail - Allocable 10 Fd	0	0	0	0	0	0	0	0	0	0
20.3	4500	Office of Technology (formerly IPO)	0	0	0	0	0	0	0	0	0	0
20.4	4500	Year 2000 project	0	0	0	0	0	0	0	0	0	0
21.2	G10	DEPARTMENT OF FINANCE	0	1,650	6,376	0	0	30,435	0	1,385	0	0
22.2	1000	FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0
22.3	2000	Analysis & Control	0	0	0	0	0	0	0	0	0	0
22.4	2000	Budget Planning & Operations	0	0	0	0	0	0	0	0	0	0
22.5	2000	Budget Division Gen'l Gov't	0	0	0	0	0	0	0	0	0	0
23.2	1000	FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0	0
23.3	1000	Accounting Services	0	0	0	0	0	0	0	0	0	0
23.4	4000	SSP Development amortization	0	0	0	0	0	0	0	0	0	0
23.5	4000	Finance-Computer Services	0	0	0	0	0	0	0	0	0	0
23.5a	4000	Finance-Computer Services (other)	0	0	0	0	0	0	0	0	0	0
23.6	4000	Budget Service-computer operations	0	0	0	0	0	0	0	0	0	0
23.7	4000	Sema 4 Operations and Support	0	0	0	0	0	0	0	0	0	0
23.8	4000	Maps Operations	0	0	0	0	0	0	0	0	0	0
23.9	1000	Accounting Division Gen'l Gov't	0	0	0	0	0	0	0	0	0	0
24.2	1000	FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
24.3	1000	Financial Reporting	0	0	0	0	0	0	0	0	0	0
24.4	1000	Statewide Payroll Service	0	0	0	0	0	0	0	0	0	0
24.5	1000	Single Audit	0	0	0	0	0	0	0	0	0	0
24.6	1000	Other General Government	0	0	0	0	0	0	0	0	0	0
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	19,802	0	901	0	0
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0	0	0	0
25.4	100-0000	SSP H/R PAYROLL (DOER)	0	0	0	0	0	0	0	0	0	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	0	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	184	0	0
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0	0
26.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0	0
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOVT	0	0	0	0	0	0	0	0	0	0

Allocation of General Support Costs  
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Sched. No.	Dept. Div.	Name	Net Costs 10.2 Finance Other	Transactions 10.3 Finance Financial Reporting	FTE's 10.4 Finance Central Payroll	Fed \$ Rec'd 10.5 Finance Single Audit	Net Costs 11.2 Department of Employee Relations	Avg. FTE 11.3 DOER Personnel Administration	Net Costs 12.2 Department of Mediation Services	Avg. FTE 12.3 Mediation State Agencies	Net Costs 13.2 Office of the Legislative Auditor
<b>First Stepdown</b>											
28.2	G64	TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
28.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0
29.2	G61	State Auditor	0	0	0	0	0	0	0	0	0
	99YYY	Consumer Agencies	0	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	0	21	0	0	0	0	0	0	0
	100-2200	Materials Management Division	0	0	0	0	0	0	0	0	0
	5216	Materials Service and Distribution	0	343	446	0	0	2,128	0	97	0
	4330	State Building Code	0	600	992	0	0	4,734	0	215	0
	3510	Public Info Policy Analysis - PIPA	0	53	180	0	0	860	0	39	0
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0	0
	3300	Building Construction	0	759	1,077	4	0	5,142	0	234	0
	3160	Oil Overcharge (Stripper Wells)	0	42	29	16	0	138	0	8	0
	173-2400	911 Emergency	0	0	0	0	0	0	0	0	0
	3180	STAR (Tech Related Asst)	0	228	170	5	0	813	0	37	0
	3200	Volunteer Services	0	178	111	0	0	531	0	24	0
	4717	Capital Group Parking	0	1,885	481	0	0	2,296	0	104	0
	3240	Travel Management	0	5,356	734	0	0	3,506	0	160	0
	3170	Development Disabilities	0	167	37	4	0	175	0	8	0
	2200	Risk Management	0	458	216	0	0	1,030	0	47	0
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	0	33	0	0	0	0	0	0	0
	4501	Government Information Access Council	0	111	136	0	0	650	0	30	0
	690-2300	Building Fund Operations (69 Fund)	0	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	0	13,112	8,095	0	0	38,643	0	1,758	0
	4221	Minnesota Bookstore	0	1,119	714	0	0	3,406	0	155	0
	4220	Records Activities	0	595	564	0	0	2,690	0	122	0
	2600	Management Analysis	0	429	1,118	0	0	5,338	0	243	0
	4223	Printing Services	0	3,112	1,801	0	0	8,595	0	391	0
	5217	Central Stores	0	4,442	456	0	0	2,179	0	99	0
	4230	Cooperative Purchasing	0	163	217	0	0	1,035	0	47	0
	2400	Computer Services/Telecomm (97 Fund)	0	9,650	8,548	0	0	40,803	0	1,857	0
	4222	Central Mail - Addressing/Inserting	0	160	198	0	0	944	0	43	0
	4321	Real Estate Management	0	5	0	0	0	0	0	0	0
		Other-non allocable	0	1,002	0	0	0	0	0	0	0
	B04	Agriculture Department	0	11,579	17,254	39	0	82,364	0	3,748	0
	B11	Barber Examiners Board	0	95	73	0	0	350	0	16	0
	B13	Commerce Department	0	6,320	9,397	0	0	44,859	0	2,041	0
	B14	Animal Health Board	0	2,690	1,212	2	0	5,784	0	263	0
	B21	Economic Security	0	57,433	68,871	1,505	0	328,758	0	14,959	0
	B22	Trade & Economic Development Department (DTED)	0	7,107	7,821	284	0	37,335	0	1,699	0
	B23	MN Business Finance, Inc.	0	267	183	0	0	876	0	40	0
	B34	Housing Finance Agency	0	3,694	5,613	645	0	26,794	0	1,219	0
	B41	Workers' Compensation Court of Appeals	0	160	742	26	0	3,543	0	161	0
	B42	Labor & Industry Department	0	9,388	14,972	0	0	71,471	0	3,252	0
	B43	Iron Range Resources & Rehab. Board (IRRRB)	0	5,928	4,747	0	0	22,661	0	1,031	0
	B7A	Electricity Board	0	1,284	826	0	0	3,942	0	179	0
	B7E	Architecture, Engineering, Land Surveying & Landscape	0	518	287	0	0	1,369	0	62	0
	B7G	Boxing Board	0	95	0	0	0	0	0	0	0
	B7N	Horticulture Society - Grant Agency	0	1	0	0	0	0	0	0	0
	B7P	Accountancy Board	0	359	167	0	0	795	0	36	0
	B7S	Private Detective & Protective Agent Services Brd	0	84	43	0	0	207	0	9	0
	B80	Public Service Department	0	2,780	4,745	6	0	22,651	0	1,031	0
	B82	Public Utilities Commission	0	721	1,824	0	0	8,706	0	396	0
	B9A	World Trade Center Corp.	0	423	200	0	0	956	0	44	0

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<b>First Stepdown</b>											
B9D		Amateur Sports Commission	0	219	499	0	0	2,380	0	108	0
B9H		Harmful Substances Compensation	0	1	0	0	0	0	0	0	0
B9U		MN Technology Institute	0	2,073	0	16	0	0	0	0	0
B9V		Agriculture Utilization Research Institute - Grant Agency	0	4	0	0	0	0	0	0	0
E25		Center for Arts Education	0	2,198	2,409	2	0	11,501	0	523	0
E26		MN State Colleges & Universities	0	102,878	442,586	173	0	2,112,692	0	96,129	0
E35		Education Aids	0	3,195	361	0	0	1,723	0	78	0
E37		Children, Families & Learning Department	0	15,920	14,435	2,196	0	68,904	0	3,135	0
E40		Historical Society	0	109	0	0	0	0	0	0	0
E44		Faribault Academies	0	1,635	5,952	2	0	28,411	0	1,293	0
E48		Labor Interpretive Center	0	75	37	0	0	175	0	8	0
E50		MN State Arts Board	0	578	625	6	0	2,984	0	136	0
E60		Higher Education Services Office	0	2,733	1,725	16	0	8,236	0	375	0
E77		Zoological Garden	0	7,153	7,893	0	0	38,153	0	1,736	0
E81		University of Minnesota - Grant Agency	0	58	0	0	0	0	0	0	0
E91		Academy of Science	0	4	0	0	0	0	0	0	0
E95		Humanities Commission - Grant Agency	0	4	0	0	0	0	0	0	0
E97		Science Museum of Minnesota - Grant Agency	0	2	0	0	0	0	0	0	0
E9VV		Higher Ed Facilities Authority	0	19	108	0	0	517	0	24	0
G03		Lottery	0	286	7,624	0	0	36,393	0	1,656	0
G05		Racing Commission	0	603	268	0	0	1,278	0	58	0
G06		Attorney General	0	4,456	17,318	11	0	82,669	0	3,761	0
G09		Gambling Control Board	0	611	1,493	0	0	7,126	0	324	0
G15		Intergovernmental Information Systems	0	130	125	0	0	597	0	27	0
G16		Adm Cap Projects	0	14	0	0	0	0	0	0	0
G17		Human Rights Department	0	497	1,908	1	0	9,107	0	414	0
G19		Indian Affairs Council	0	307	260	0	0	1,240	0	56	0
G24		Department of Employee Relations-Non-general fund	0	2,126	3,629	0	0	17,322	0	788	0
G30		Strategic & Long Range Planning Office	0	2,025	2,676	2	0	12,775	0	581	0
G38		Investment Board	0	425	900	0	0	4,294	0	195	0
G39		Governor's Office	0	1,347	1,688	0	0	8,058	0	367	0
G53		Secretary of State	0	1,485	2,434	0	0	11,620	0	529	0
G59		Government Innovation and Cooperation Board	0	53	135	0	0	644	0	29	0
G61		State Auditor	0	1,269	3,976	0	0	18,980	0	864	0
G62		MN State Retirement System (MSRS)	0	682	1,443	0	0	6,889	0	313	0
G63		Public Employees Retirement Association (PERA)	0	1,576	2,517	0	0	12,015	0	547	0
G66		Municipal Board	0	218	151	0	0	722	0	33	0
G67		Revenue Department	0	14,316	48,833	1	0	233,108	0	10,607	0
G69		Teachers Retirement Association (TRA)	0	703	2,006	0	0	9,576	0	436	0
G90		Revenue Intergovernmental Payments	0	1,949	0	0	0	0	0	0	0
G92		Ombudsperson for Families	0	136	148	0	0	706	0	32	0
G93		Military Order of the Purple Heart - Grant Agency	0	1	0	0	0	0	0	0	0
G96		Uniform Laws Commission - Grant Agency	0	5	0	0	0	0	0	0	0
G98		Veterans of Foreign Wars - Grant Agency	0	1	0	0	0	0	0	0	0
G99		Disabled American Veterans - Grant Agency	0	1	0	0	0	0	0	0	0
G9J		Ethical Practices Board	0	234	301	0	0	1,436	0	65	0
G9K		Administrative Hearings	0	1,373	2,893	0	0	13,809	0	628	0
G9L		Black Minnesotans Council	0	152	112	0	0	532	0	24	0
G9M		Spanish Speaking Affairs Council	0	176	141	0	0	672	0	31	0
G9N		Asian Pacific Minnesotans Council	0	173	0	0	0	0	0	0	0
G9Q		Finance - Debt Service	0	420	0	24	0	0	0	0	0
G9R		Finance - Non-Operating	0	650	0	0	0	0	0	0	0
GPR		Finance-payroll	0	5	0	0	0	0	0	0	0
G9S		Telecomm Access-Comm Impaired	0	1	0	0	0	0	0	0	0
G9X		Capitol Area Architectural & Planning Board	0	117	183	0	0	876	0	40	0

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<b>First Stepdown</b>											
G9Y		Disability Council	0	367	361	0	0	1,725	0	78	0
H12		Health Department	0	31,788	40,438	743	0	193,032	0	8,783	0
H55		Human Services -Central Office	0	34,693	53,458	16,477	0	255,182	0	11,611	0
H55a		Human Services-Institutions	0	52,280	172,588	0	0	823,852	0	37,486	0
H75		Veterans Affairs Department	0	1,774	1,165	0	0	5,560	0	253	0
H76		Veterans Homes Board	0	11,628	26,316	0	0	125,618	0	5,716	0
H7B		Medical Practices Board	0	1,335	1,031	0	0	4,919	0	224	0
H7C		Nursing Board	0	859	1,046	0	0	4,993	0	227	0
H7D		Pharmacy Board	0	520	549	0	0	2,622	0	119	0
H7F		Dentistry Board	0	429	296	0	0	1,412	0	64	0
H7H		Chiropractors Board	0	394	176	0	0	842	0	38	0
H7J		Optometry Board	0	149	40	0	0	189	0	9	0
H7K		Nursing Home Administrators Board	0	179	76	0	0	364	0	17	0
H7L		Social Work Board	0	393	349	0	0	1,667	0	76	0
H7M		Marriage & Family Therapy Board	0	148	57	0	0	273	0	12	0
H7Q		Podiatric Medicine Board	0	67	0	0	0	0	0	0	0
H7R		Veterinary Medicine Board	0	154	61	0	0	291	0	13	0
H7U		Dietetics & Nutrition Practices Board	0	95	19	0	0	89	0	4	0
H7V		Psychology Board	0	327	241	0	0	1,152	0	52	0
H9G		Ombudsman - Mental Health and Mental Retardation	0	363	677	0	0	3,233	0	147	0
J33		Trial Courts	0	6,081	25,497	0	0	121,710	0	5,538	0
J52		Public Defense Board	0	3,045	16,237	1	0	77,508	0	3,527	0
J58		Court of Appeals	0	301	2,977	0	0	14,210	0	647	0
J65		Supreme Court	0	3,290	6,373	1	0	30,421	0	1,384	0
J68		Tax Court of Appeals	0	160	238	0	0	1,135	0	52	0
J70		Judicial Standards Board	0	88	73	0	0	350	0	16	0
L28		Senate	0	27	0	0	0	0	0	0	0
L31		House of Representatives	0	41	0	0	0	0	0	0	0
L51		Waste Management Leg Comm	0	0	0	0	0	0	0	0	0
L5A		Fiscal Policy Leg Comm	0	0	0	0	0	0	0	0	0
L5B		Waster Legis Comm	0	0	0	0	0	0	0	0	0
L5D		Legislative Coordinating Commission	0	59	0	0	0	0	0	0	0
L5F		Legislative Reference Library	0	4	0	0	0	0	0	0	0
L5G		Revisor of Statutes	0	36	0	0	0	0	0	0	0
L5H		Administrative Rules Comm	0	0	0	0	0	0	0	0	0
L5K		Pensions and Retirement Leg Comm	0	0	0	0	0	0	0	0	0
L5L		Mississippi River Parkway Leg Commission	0	2	0	0	0	0	0	0	0
L5M		Great Lakes Leg Comm	0	0	0	0	0	0	0	0	0
L5N		MN Resources Legislative Commission	0	26	0	0	0	0	0	0	0
L5P		Employee Relations Leg Comm	0	0	0	0	0	0	0	0	0
P01		Military Affairs Department	0	10,370	11,339	110	0	54,126	0	2,463	0
P07		Public Safety Department	0	86,852	66,424	137	0	317,076	0	14,427	0
P08		Ombudsman - Corrections	0	131	329	0	0	1,571	0	71	0
P78		Corrections Department	0	57,090	125,934	24	0	601,149	0	27,353	0
P7T		Peace Officer Standards & Training Board (POST)	0	450	403	0	0	1,925	0	88	0
P94		MN Safety Council - Grant Agency	0	1	0	0	0	0	0	0	0
P9E		Sentencing Guidelines Commission	0	119	260	0	0	1,243	0	57	0
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	0	1,789	2,552	1	0	12,182	0	554	0
R29		Natural Resources Department	0	108,070	108,165	43	0	516,330	0	23,493	0
R32		Pollution Control Agency	0	18,650	28,810	126	0	137,525	0	6,258	0
R9C		Voyageurs National Park	0	95	31	0	0	147	0	7	0
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	0	17	0	0	0	0	0	0	0
R9P		Water & Soil Resources Board	0	1,305	1,928	1	0	9,205	0	419	0
T79		Transportation Department	0	305,125	186,301	2,422	0	889,311	0	40,464	0

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<b>First Stepdown</b>											
T9B		Metro Council Transit Commission - Grant Agency	0	3	0	0	0	0	0	0	0
T9T		Transportation Regulation Board	0	80	175	0	0	835	0	38	0
Z99		Other	0	0	0	0	0	0	0	0	0
			0	3	0	(3)	0	0	0	(4)	1

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Sched. No.	Dept. Div.	Name	Avg. OLA Hrs Financial Audits	Single Audit Hrs OLA Single Audit	Net Costs State Treasurer's Office	Transactions & Su Treasurer Treasury Allocable	Fed \$ Rec'd State Auditor Single Audits	Net Costs Bureau of Admin. Mgmt.	FTEs Admin Mgmt Commissioner Office	Avg. FTE Admin Mgmt Employee Assistance	Avg. FTE Admin Mgmt Personnel Office
		<b>First Stepdown</b>									
1.2	02000	Equipment Use Charge DEPARTMENT OF ADMINISTRATION									
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	4100	Commissioner									
2.4	3110	Employee Assistance Program									
2.5	4140	Personnel Services									
2.6	3150	Fiscal Services									
2.7	100-	Admin Mgmt - Non allocable									
3.2	2300	BUREAU OF FACILITIES MANAGEMENT									
3.3	4721	Facilities Mgmt - Allocable									
3.4	4320	Real Estate Mgt - Leasing (10 Fund)									
4.2	4490	Telecommunications (Allocable 10 Fd)									
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
5.3	5211-5216	Materials Management - Allocable 10 Fund									
5.4	4222	Central Mail - Allocable 10 Fd									
6.3	4500	Office of Technology (formerly IPO)									
6.4	4500	Year 2000 Project									
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	SSP Development amortization									
9.5	4000	MAPS Operations and Support									
9.5a	4000	SEMA4 Operations and Support									
9.6	4000	Budget Service-computer operations									
9.7	4000	Sema 4 Deficit									
9.8	4000	Maps 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	DOER-Personnel Administration									
11.4	100-0000	DOER-SSP costs									
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	(2,826,844)								
13.4		LEGIS AUDITS-PROGRAM AUDITS	0								
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	(720,347)							
13.6	100-0000	LEGIS AUDITS-GENERAL GOVT	0	0							
14.2	G64	TREASURER'S OFFICE	22,139	0	(74,643)						
14.3	100-1001	TREASURER-TREASURY	0	0	15,078	(588,078)					

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Sched. No.	Dept. Div.	Name	Avg. OLA Hrs 13.3 OLA Financial Audits	Single Audit Hrs 13.5 OLA Single Audit	Net Costs 14.2 State Treasurer's Office	Transactions & Su 14.3 Treasurer Treasury Allocable	Fed \$ Rec'd 15.2 State Auditor Single Audits	Net Costs 16.2 Bureau of Admin. Mgmt.	FTEs' 16.3 Admin Mgmt Commissioner Office	Avg. FTE 16.4 Admin Mgmt Employee Assistance	Avg. FTE 16.5 Admin Mgmt Personnel Office
<b>First Stepdown</b>											
14.4	100-1001	TREASURER-OTHER	0	0	59,565	0					
15.2	G61	State Auditor	1,243	0	0	602	(53,845)				
<b>Second Stepdown</b>											
	02000	DEPARTMENT OF ADMINISTRATION	109,984	0	0	0	0				
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	306	0	(84,146)			
16.3	4100	Commissioner	0	0	0	0	0	21,501	(21,501)		
16.4	3110	Employee Assistance Program	0	0	0	0	0	14,975	0	(14,975)	
16.5	4140	Personnel Services	0	0	0	0	0	18,898	0	0	(18,898)
16.6	3150	Fiscal Services	0	0	0	0	0	28,611	0	0	0
16.7	100-	Admin Mgmt - Non allocable	0	0	0	0	0	160	0	0	0
17.2	2300	BUREAU OF FACILITIES MANAGEMENT	0	0	0	229	0	0	383	5	336
17.3	4721	Facilities Mgmt - Allocable	0	0	0	0	0	0	0	0	0
17.4	4320	Real Estate Mgt - Leasing (10 Fund)	0	0	0	0	0	0	0	0	0
18.2	4490	Telecommunications (Allocable 10 Fd)	0	0	0	48	0	0	355	4	312
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT	0	0	0	757	0	0	1,796	23	1,578
19.3	5211-5216	Materials Management - Allocable 10 Fund	0	0	0	0	0	0	0	0	0
19.4	4222	Central Mail - Allocable 10 Fd	0	0	0	0	0	0	0	0	0
20.3	4500	Office of Technology (formerly IPO)	0	0	0	0	0	0	0	0	0
20.4	4500	Year 2000 project	0	12,480	0	0	0	0	0	0	0
21.2	G10	DEPARTMENT OF FINANCE	127,683	0	0	782	0	0	0	58	0
22.2	1000	FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0
22.3	2000	Analysis & Control	0	0	0	0	0	0	0	0	0
22.4	2000	Budget Planning & Operations	0	0	0	0	0	0	0	0	0
22.5	2000	Budget Division Gen'l Gov't	0	0	0	0	0	0	0	0	0
23.2	1000	FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
23.3	1000	Accounting Services	0	0	0	0	0	0	0	0	0
23.4	4000	SSP Development amortization	0	0	0	0	0	0	0	0	0
23.5	4000	Finance-Computer Services	0	0	0	0	0	0	0	0	0
23.5a	4000	Finance-Computer Services (other)	0	0	0	0	0	0	0	0	0
23.6	4000	Budget Service-computer operations	0	0	0	0	0	0	0	0	0
23.7	4000	Sema 4 Operations and Support	0	0	0	0	0	0	0	0	0
23.8	4000	Maps Operations	0	0	0	0	0	0	0	0	0
23.9	1000	Accounting Division Gen'l Gov't	0	0	0	0	0	0	0	0	0
24.2	1000	FINANCE-OTHER	0	0	0	0	0	0	0	0	0
24.3	1000	Financial Reporting	0	0	0	0	0	0	0	0	0
24.4	1000	Statewide Payroll Service	0	0	0	0	0	0	0	0	0
24.5	1000	Single Audit	0	0	0	0	0	0	0	0	0
24.6	1000	Other General Government	0	0	0	0	0	0	0	0	0
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	86,069	2,475	0	635	0	0	0	38	0
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0	0	0
25.4	100-0000	SSP H/R PAYROLL (DOER)	0	0	0	0	0	0	0	0	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	2,841	0	0	217	1	0	0	8	0
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0
26.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	87,371	0	0	326	0	0	0	23	0
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOVT	0	0	0	0	0	0	0	0	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Avg. OLA Hrs 13.3 OLA Financial Audits	Single Audit Hrs 13.5 OLA Single Audit	Net Costs 14.2 State Treasurer's Office	Transactions & Su 14.3 Treasurer Treasury Allocable	Fed \$ Rec'd 15.2 State Auditor Single Audts	Net Costs 16.2 Bureau of Admin. Mgmt.	FTEs' 16.3 Admin Mgmt Commissioner Office	Avg. FTE 16.4 Admin Mgmt Employee Assistance	Avg. FTE 16.5 Admin Mgmt Personnel Office
<b>First Stepdown</b>											
28.2	G64	TREASURER'S OFFICE	0	0	0	360	0	0	0	4	0
28.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0
29.2	G61	State Auditor	0	0	0	0	0	0	0	0	0
	99YYY	Consumer Agencies	0	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	0	0	0	10	0	0	0	0	0
	100-2200	Materials Management Division	0	0	0	0	0	0	0	0	0
	5216	Materials Service and Distribution	0	0	0	163	0	0	321	4	282
	4330	State Building Code	0	0	0	285	0	0	715	9	628
	3510	Public Info Policy Analysis - PIPA	0	0	0	25	0	0	130	2	114
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0	0
	3300	Building Construction	0	0	0	360	9	0	776	10	682
	3160	Oil Overcharge (Stripper Wells)	0	0	0	20	34	0	21	0	18
	173-2400	911 Emergency	0	0	0	0	0	0	0	0	0
	3180	STAR (Tech Related Asst)	0	0	0	108	11	0	123	2	108
	3200	Volunteer Services	0	0	0	85	0	0	80	1	70
	4717	Capital Group Parking	0	0	0	894	0	0	347	4	305
	3240	Travel Management	0	0	0	2,540	0	0	529	7	465
	3170	Development Disabilities	0	0	0	79	9	0	26	0	23
	2200	Risk Management	0	0	0	217	0	0	155	2	137
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	0	16	0	0	0	0	0
	4501	Government Information Access Council	0	0	0	53	0	0	98	1	86
	690-2300	Building Fund Operations (69 Fund)	0	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	0	0	0	6,218	0	0	5,834	74	5,128
	4221	Minnesota Bookstore	0	0	0	531	0	0	514	6	452
	4220	Records Activities	0	0	0	282	0	0	406	5	357
	2600	Management Analysis	0	0	0	204	0	0	806	10	708
	4223	Printing Services	0	0	0	1,476	0	0	1,298	16	1,141
	5217	Central Stores	0	0	0	2,107	0	0	329	4	289
	4230	Cooperative Purchasing	0	0	0	77	0	0	156	2	137
	2400	Computer Services/Telecomm (97 Fund)	0	0	0	4,577	0	0	6,160	78	5,414
	4222	Central Mail - Addressing/Inserting	0	0	0	76	0	0	143	2	125
	4321	Real Estate Management	0	0	0	2	0	0	0	0	0
		Other-non allocable	0	0	0	475	0	0	0	0	0
	B04	Agriculture Department	22,257	0	0	5,491	85	0	0	157	0
	B11	Barber Examiners Board	3,433	0	0	45	0	0	0	1	0
	B13	Commerce Department	19,889	0	0	2,997	0	0	0	85	0
	B14	Animal Health Board	0	0	0	1,276	4	0	0	11	0
	B21	Economic Security	98,855	104,682	0	27,396	3,232	0	0	627	0
	B22	Trade & Economic Development Department (DTED)	20,600	18,693	0	3,371	609	0	0	71	0
	B23	MN Business Finance, Inc.	0	0	0	127	0	0	0	2	0
	B34	Housing Finance Agency	12,549	0	0	1,752	1,386	0	0	51	0
	B41	Workers' Compensation Court of Appeals	3,433	0	0	76	56	0	0	7	0
	B42	Labor & Industry Department	68,962	790	0	4,512	0	0	0	136	0
	B43	Iron Range Resources & Rehab. Board (IRRRB)	18,883	0	0	2,811	0	0	0	43	0
	B7A	Electricity Board	59	0	0	609	0	0	0	8	0
	B7E	Architecture, Engineering, Land Surveying & Landscape	2,664	0	0	245	0	0	0	3	0
	B7G	Boxing Board	2,664	0	0	45	0	0	0	0	0
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	0	0
	B7P	Accountancy Board	6,038	0	0	170	0	0	0	2	0
	B7S	Private Detective & Protective Agent Services Brd	0	0	0	40	0	0	0	0	0
	B80	Public Service Department	22,908	0	0	1,318	12	0	0	43	0
	B82	Public Utilities Commission	7,991	0	0	342	0	0	0	17	0
	B9A	World Trade Center Corp.	13,260	0	0	201	0	0	0	2	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Avg. OLA Hrs 13.3 Financial Audits	Single Audit Hrs 13.5 OLA Single Audit	Net Costs 14.2 State Treasurer's Office	Transactions & Su 14.3 Treasurer Treasury Allocable	Fed \$ Rec'd 15.2 State Auditor Single Audts	Net Costs 16.2 Bureau of Admin. Mgmt.	FTEs' 16.3 Admin Mgmt Commissioner Office	Avg. FTE 16.4 Admin Mgmt Employee Assistance	Avg. FTE 16.5 Admin Mgmt Personnel Office
<b>First Stepdown</b>											
B9D		Amateur Sports Commission	5,623	0	0	104	0	0	0	5	0
B9H		Harmful Substances Compensation	0	0	0	1	0	0	0	0	0
B9U		MN Technology Institute	18,883	0	0	983	35	0	0	0	0
B9V		Agriculture Utilization Research Institute - Grant Agency	118	0	0	2	0	0	0	0	0
E25		Center for Arts Education	21,902	0	0	1,042	4	0	0	22	0
E26		MN State Colleges & Universities	315,094	327,105	0	48,790	371	0	0	4,026	0
E35		Education Aids	0	0	0	1,515	0	0	0	3	0
E37		Children, Families & Learning Department	75,414	56,448	0	7,845	4,716	0	0	131	0
E40		Historical Society	6,275	0	0	51	0	0	0	0	0
E44		Faribault Academies	1,421	0	0	776	4	0	0	54	0
E48		Labor Interpretive Center	0	0	0	35	0	0	0	0	0
E50		MN State Arts Board	7,636	0	0	274	12	0	0	6	0
E60		Higher Education Services Office	13,082	0	0	1,601	35	0	0	16	0
E77		Zoological Garden	7,991	0	0	3,392	1	0	0	73	0
E81		University of Minnesota - Grant Agency	79,617	0	0	28	0	0	0	0	0
E91		Academy of Science	0	0	0	2	0	0	0	0	0
E95		Humanities Commission - Grant Agency	0	0	0	2	0	0	0	0	0
E97		Science Museum of Minnesota - Grant Agency	0	0	0	1	0	0	0	0	0
E9W		Higher Ed Facilities Authority	0	0	0	9	0	0	0	1	0
G03		Lottery	23,086	0	0	136	0	0	0	69	0
G05		Racing Commission	3,729	0	0	286	0	0	0	2	0
G06		Attorney General	19,593	0	0	2,113	23	0	0	158	0
G09		Gambling Control Board	7,755	0	0	290	0	0	0	14	0
G15		Intergovernmental Information Systems	0	0	0	62	0	0	0	1	0
G16		Adm Cap Projects	0	0	0	7	0	0	0	0	0
G17		Human Rights Department	9,471	0	0	236	3	0	0	17	0
G19		Indian Affairs Council	8,702	0	0	146	1	0	0	2	0
G24		Department of Employee Relations-Non-general fund	0	0	0	1,008	0	0	0	33	0
G30		Strategic & Long Range Planning Office	7,991	0	0	960	3	0	0	24	0
G38		Investment Board	135,378	0	0	201	0	0	0	8	0
G39		Governor's Office	17,166	0	0	639	0	0	0	15	0
G53		Secretary of State	21,724	0	0	1,250	0	0	0	22	0
G59		Government Innovation and Cooperation Board	0	0	0	25	0	0	0	1	0
G61		State Auditor	16,575	0	0	0	0	0	0	36	0
G62		MN State Retirement System (MSRS)	63,279	0	0	2,373	0	0	0	13	0
G63		Public Employees Retirement Association (PERA)	51,855	0	0	6,381	0	0	0	23	0
G66		Municipal Board	2,309	0	0	103	0	0	0	1	0
G67		Revenue Department	162,726	0	0	62,078	3	0	0	444	0
G69		Teachers Retirement Association (TRA)	37,944	0	0	3,571	0	0	0	18	0
G90		Revenue Intergovernmental Payments	0	0	0	924	0	0	0	0	0
G92		Ombudsperson for Families	0	0	0	64	0	0	0	1	0
G93		Military Order of the Purple Heart - Grant Agency	0	0	0	1	0	0	0	0	0
G96		Uniform Laws Commission - Grant Agency	0	0	0	2	0	0	0	0	0
G98		Veterans of Foreign Wars - Grant Agency	6,097	0	0	0	0	0	0	0	0
G99		Disabled American Veterans - Grant Agency	0	0	0	0	0	0	0	0	0
G9J		Ethical Practices Board	5,742	0	0	111	0	0	0	3	0
G9K		Administrative Hearings	6,807	0	0	651	0	0	0	26	0
G9L		Black Minnesotans Council	3,552	0	0	72	0	0	0	1	0
G9M		Spanish Speaking Affairs Council	16,219	0	0	83	0	0	0	1	0
G9N		Asian Pacific Minnesotans Council	7,222	0	0	82	0	0	0	0	0
G9Q		Finance - Debt Service	0	0	0	199	52	0	0	0	0
G9R		Finance - Non-Operating	0	0	0	308	0	0	0	0	0
GPR		Finance-payroll	0	0	0	2	0	0	0	0	0
G9S		Telecomm Access-Comm Impaired	0	0	0	1	0	0	0	0	0
G9X		Capitol Area Architectural & Planning Board	13,082	0	0	56	0	0	0	2	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Avg. OLA Hrs 13.3 OLA Financial Audits	Single Audit Hrs 13.5 OLA Single Audit	Net Costs 14.2 State Treasurer's Office	Transactions & Su 14.3 Treasurer Treasury Allocable	Fed \$ Rec'd 15.2 State Auditor Single Audits	Net Costs 16.2 Bureau of Admin. Mgmt.	FTEs' 16.3 Admin Mgmt Commissioner Office	Avg. FTE 16.4 Admin Mgmt Employee Assistance	Avg. FTE 16.5 Admin Mgmt Personnel Office
<b>First Stepdown</b>											
G9Y		Disability Council	2,368	0	0	174	0	0	0	3	0
H12		Health Department	15,391	18,904	0	15,076	1,596	0	0	368	0
H55		Human Services -Central Office	157,517	138,435	0	22,892	35,381	0	0	486	0
H55a		Human Services-Institutions	0	0	0	24,794	0	0	0	1,570	0
H75		Veterans Affairs Department	533	0	0	841	0	0	0	11	0
H76		Veterans Homes Board	47,770	0	0	5,515	0	0	0	239	0
H7B		Medical Practices Board	13,023	0	0	633	0	0	0	9	0
H7C		Nursing Board	59	0	0	407	0	0	0	10	0
H7D		Pharmacy Board	4,972	0	0	247	0	0	0	5	0
H7F		Dentistry Board	3,137	0	0	204	0	0	0	3	0
H7H		Chiropractors Board	3,137	0	0	187	0	0	0	2	0
H7J		Optometry Board	3,848	0	0	70	0	0	0	0	0
H7K		Nursing Home Administrators Board	3,374	0	0	85	0	0	0	1	0
H7L		Social Work Board	3,197	0	0	187	0	0	0	3	0
H7M		Marriage & Family Therapy Board	0	0	0	70	0	0	0	1	0
H7Q		Podiatric Medicine Board	178	0	0	32	0	0	0	0	0
H7R		Veterinary Medicine Board	178	0	0	73	0	0	0	1	0
H7U		Dietetics & Nutrition Practices Board	0	0	0	45	0	0	0	0	0
H7V		Psychology Board	0	0	0	155	0	0	0	2	0
H9G		Ombudsman - Mental Health and Mental Retardation	0	0	0	172	0	0	0	6	0
J33		Trial Courts	0	0	0	2,884	0	0	0	232	0
J52		Public Defense Board	18,410	0	0	1,444	1	0	0	148	0
J58		Court of Appeals	0	0	0	143	0	0	0	27	0
J65		Supreme Court	19,002	0	0	1,560	2	0	0	58	0
J68		Tax Court of Appeals	2,249	0	0	76	0	0	0	2	0
J70		Judicial Standards Board	0	0	0	42	0	0	0	1	0
L28		Senate	0	0	0	13	0	0	0	0	0
L31		House of Representatives	0	0	0	19	0	0	0	0	0
L51		Waste Management Leg Comm	0	0	0	0	0	0	0	0	0
L5A		Fiscal Policy Leg Comm	0	0	0	0	0	0	0	0	0
L5B		Waster Legis Comm	0	0	0	0	0	0	0	0	0
L5D		Legislative Coordinating Commission	0	0	0	28	0	0	0	0	0
L5F		Legislative Reference Library	0	0	0	2	0	0	0	0	0
L5G		Revisor of Statutes	0	0	0	17	0	0	0	0	0
L5H		Administrative Rules Comm	0	0	0	0	0	0	0	0	0
L5K		Pensions and Retirement Leg Comm	0	0	0	0	0	0	0	0	0
L5L		Mississippi River Parkway Leg Commission	0	0	0	1	0	0	0	0	0
L5M		Great Lakes Leg Comm	0	0	0	0	0	0	0	0	0
L5N		MN Resources Legislative Commission	0	0	0	12	0	0	0	0	0
L5P		Employee Relations Leg Comm	0	0	0	0	0	0	0	0	0
P01		Military Affairs Department	15,687	23,590	0	4,918	237	0	0	103	0
P07		Public Safety Department	59,491	0	0	41,606	295	0	0	604	0
P08		Ombudsman - Corrections	237	0	0	62	0	0	0	3	0
P78		Corrections Department	75,828	0	0	27,075	51	0	0	1,146	0
P7T		Peace Officer Standards & Training Board (POST)	9,294	0	0	214	0	0	0	4	0
P94		MN Safety Council - Grant Agency	0	0	0	1	0	0	0	0	0
P9E		Sentencing Guidelines Commission	4,025	0	0	56	0	0	0	2	0
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	2,072	0	0	849	3	0	0	23	0
R29		Natural Resources Department	73,934	0	0	52,022	91	0	0	984	0
R32		Pollution Control Agency	26,638	0	0	8,845	271	0	0	262	0
R9C		Voyageurs National Park	59	0	0	45	0	0	0	0	0
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	0	0	0	8	0	0	0	0	0
R9P		Water & Soil Resources Board	13,674	0	0	619	3	0	0	18	0
T79		Transportation Department	117,857	5,634	0	144,780	5,202	0	0	1,695	0

Allocation of General Support Costs  
 Multiple Rate Method  
 State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Avg. OLA Hrs 13.3 OLA Financial Audits	Single Audit Hrs 13.5 OLA Single Audit	Net Costs 14.2 State Treasurer's Office	Transactions & Su 14.3 Treasurer Treasury Allocable	Fed \$ Rec'd 15.2 State Auditor Single Audts	Net Costs 16.2 Bureau of Admin. Mgmt.	FTEs' 16.3 Admin Mgmt Commissioner Office	Avg. FTE 16.4 Admin Mgmt Employee Assistance	Avg. FTE 16.5 Admin Mgmt Personnel Office
		<b>First Stepdown</b>									
T9B		Metro Council Transit Commission - Grant Agency	0	0	0	1	0	0	0	0	0
T9T		Transportation Regulation Board	2,368	0	0	38	0	0	0	2	0
Z99		Other	164,502	11,111	0	0	0	0	0	0	0
			0	0	0	1	(1)	(1)	0	(1)	(3)

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Transactions Admin Mgmt Fiscal Services	Net Costs 17.2 Bureau of Property Mgmt	Obj 1x-2x 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	purchase orders 19.3 Operations Materials Management	Postage Costs 19.4 Operations Central Mail	Intertech Billings 20.3 Office of Technology (formerly IPO)
<b>First Stepdown</b>											
1.2		Equipment Use Charge									
	02000	DEPARTMENT OF ADMINISTRATION									
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	4100	Commissioner									
2.4	3110	Employee Assistance Program									
2.5	4140	Personnel Services									
2.6	3150	Fiscal Services									
2.7	100-	Admin Mgmt - Non allocable									
3.2	2300	BUREAU OF FACILITIES MANAGEMENT									
3.3	4721	Facilities Mgmt - Allocable									
3.4	4320	Real Estate Mgt - Leasing (10 Fund)									
4.2	4490	Telecommunications (Allocable 10 Fd)									
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
5.3	5211-5216	Materials Management - Allocable 10 Fund									
5.4	4222	Central Mail - Allocable 10 Fd									
6.3	4500	Office of Technology (formerly IPO)									
6.4	4500	Year 2000 Project									
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	SSP Development amortization									
9.5	4000	MAPS Operations and Support									
9.5a	4000	SEMA4 Operations and Support									
9.6	4000	Budget Service-computer operations									
9.7	4000	Sema 4 Deficit									
9.8	4000	Maps 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	DOER-Personnel Administration									
11.4	100-0000	DOER-SSP costs									
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									
13.4		LEGIS AUDITS-PROGRAM 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									

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Transactions	Net Costs	Obj 1x-2x	No. of Leases	Telephone Costs	Net Costs	purchase orders	Postage Costs	Intertech Billings
			16.6 Admin Mgmt Fiscal Services	17.2 Bureau of Property Mgmt	17.3 Plant Mgmt Resource Recovery	17.4 Facilities Management Leasing	18.2 Intertech Telecom- munications	19.2 Bureau of Operations Mgmt	19.3 Operations Materials Management	19.4 Operations Central Mail	20.3 Office of Technology (formerly IPO)
		<b>First Stepdown</b>									
14.4	100-1001	TREASURER-OTHER									
15.2	G61	State Auditor									
		<b>Second Stepdown</b>									
	02000	DEPARTMENT OF ADMINISTRATION									
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
16.3	4100	Commissioner									
16.4	3110	Employee Assistance Program									
16.5	4140	Personnel Services									
16.6	3150	Fiscal Services	(28,611)								
16.7	100-	Admin Mgmt - Non allocable	0								
17.2	2300	BUREAU OF FACILITIES MANAGEMENT	87	(18,946)							
17.3	4721	Facilities Mgmt - Allocable	0	12,681	(12,681)						
17.4	4320	Real Estate Mgt - Leasing (10 Fund)	0	6,265	0	(6,265)					
18.2	4490	Telecommunications (Allocable 10 Fd)	18	0	0	0	(8,896)				
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT	286	0	17	26	11	(62,733)			
19.3	5211-5216	Materials Management - Allocable 10 Fund	0	0	0	0	0	35,518	(35,518)		
19.4	4222	Central Mail - Allocable 10 Fd	0	0	0	0	0	7,736	0	(7,736)	
20.3	4500	Office of Technology (formerly IPO)	0	0	0	0	0	18,077	0	0	(18,077)
20.4	4500	Year 2000 project	0	0	0	0	0	1,403	0	0	0
21.2	G10	DEPARTMENT OF FINANCE	0	0	87	18	61	0	105	339	2,892
22.2	1000	FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0
22.3	2000	Analysis & Control	0	0	0	0	0	0	0	0	0
22.4	2000	Budget Planning & Operations	0	0	0	0	0	0	0	0	0
22.5	2000	Budget Division Gen'l Govt	0	0	0	0	0	0	0	0	0
23.2	1000	FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
23.3	1000	Accounting Services	0	0	0	0	0	0	0	0	0
23.4	4000	SSP Development amortization	0	0	0	0	0	0	0	0	0
23.5	4000	Finance-Computer Services	0	0	0	0	0	0	0	0	0
23.5a	4000	Finance-Computer Services (other)	0	0	0	0	0	0	0	0	0
23.6	4000	Budget Service-computer operations	0	0	0	0	0	0	0	0	0
23.7	4000	Sema 4 Operations and Support	0	0	0	0	0	0	0	0	0
23.8	4000	Maps Operations	0	0	0	0	0	0	0	0	0
23.9	1000	Accounting Division Gen'l Govt	0	0	0	0	0	0	0	0	0
24.2	1000	FINANCE-OTHER	0	0	0	0	0	0	0	0	0
24.3	1000	Financial Reporting	0	0	0	0	0	0	0	0	0
24.4	1000	Statewide Payroll Service	0	0	0	0	0	0	0	0	0
24.5	1000	Single Audit	0	0	26	0	0	0	0	0	0
24.6	1000	Other General Government	0	0	0	0	0	0	0	0	0
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	9	17	0	104	45	60
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0	0	0
25.4	100-0000	SSP H/R PAYROLL (DOER)	0	0	7	0	0	0	0	0	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	5	0	25	7	2
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	17	0	0	0	0	0	0
26.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	9	8	0	49	10	15
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	10	0	0	0	0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOVT	0	0	0	0	0	0	0	0	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Transactions 16.6 Admin Mgmt Fiscal Services	Net Costs 17.2 Bureau of Property Mgmt	Obj 1x-2x 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	purchase orders 19.3 Operations Materials Management	Postage Costs 19.4 Operations Central Mail	Intertech Billings 20.3 Office of Technology (formerly IPO)
<b>First Stepdown</b>											
28.2	G64	TREASURER'S OFFICE	0	0	0	9	3	0	13	3	2
28.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0
29.2	G61	State Auditor	0	0	0	0	0	0	0	0	0
	99YYY	Consumer Agencies	0	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	4	0	1	0	0	0	2	0	0
	100-2200	Materials Management Division	0	0	0	9	0	0	0	0	0
	5216	Materials Service and Distribution	61	0	3	0	0	0	11	0	1
	4330	State Building Code	108	0	8	9	5	0	32	8	2
	3510	Public Info Policy Analysis - PIPA	10	0	1	0	1	0	4	2	0
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0	0
	3300	Building Construction	136	0	48	9	3	0	77	3	9
	3160	Oil Overcharge (Stripper Wells)	7	0	0	0	0	0	1	0	0
	173-2400	911 Emergency	0	0	0	0	0	0	0	0	0
	3180	STAR (Tech Related Asst)	41	0	2	0	1	0	16	7	0
	3200	Volunteer Services	32	0	1	9	1	0	17	9	0
	4717	Capital Group Parking	338	0	5	9	0	0	69	0	1
	3240	Travel Management	961	0	17	0	5	0	147	2	3
	3170	Development Disabilities	30	0	1	44	2	0	16	2	0
	2200	Risk Management	82	0	17	26	1	0	14	1	3
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	6	0	0	44	0	0	4	0	0
	4501	Government Information Access Council	20	0	1	0	0	0	13	1	0
	690-2300	Building Fund Operations (69 Fund)	0	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	2,353	0	86	88	23	0	460	3	17
	4221	Minnesota Bookstore	201	0	9	9	8	0	68	74	2
	4220	Records Activities	107	0	4	0	1	0	24	1	1
	2600	Management Analysis	77	0	7	18	2	0	49	1	1
	4223	Printing Services	559	0	17	18	4	0	241	3	3
	5217	Central Stores	797	0	27	9	3	0	38	4	5
	4230	Cooperative Purchasing	29	0	3	0	3	0	8	4	1
	2400	Computer Services/Telecomm (97 Fund)	1,732	0	213	0	0	0	286	50	42
	4222	Central Mail - Addressing/Inserting	29	0	1	0	0	0	9	0	0
	4321	Real Estate Management	1	0	0	0	0	0	0	0	0
		Other-non allocable	180	0	0	0	0	0	0	0	0
	B04	Agriculture Department	2,078	0	120	158	70	0	606	135	10
	B11	Barber Examiners Board	17	0	0	0	0	0	1	2	0
	B13	Commerce Department	1,134	0	182	9	37	0	446	117	34
	B14	Animal Health Board	483	0	10	0	7	0	89	15	3
	B21	Economic Security	10,307	0	423	446	386	0	480	8	343
	B22	Trade & Economic Development Department (DTED)	1,276	0	72	35	94	0	530	286	140
	B23	MN Business Finance, Inc.	48	0	2	0	6	0	1	0	0
	B34	Housing Finance Agency	663	0	47	18	30	0	133	77	194
	B41	Workers' Compensation Court of Appeals	29	0	5	9	2	0	9	2	0
	B42	Labor & Industry Department	1,685	0	430	114	93	0	728	172	30
	B43	Iron Range Resources & Rehab. Board (IRRRB)	1,064	0	41	26	29	0	472	0	9
	B7A	Electricity Board	230	0	22	44	7	0	38	5	15
	B7E	Architecture, Engineering, Land Surveying & Landscape	93	0	2	9	2	0	23	9	4
	B7G	Boxing Board	17	0	0	0	0	0	4	0	0
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	0	0
	B7P	Accquancy Board	64	0	2	18	1	0	18	24	3
	B7S	Private Detective & Protective Agent Services Brd	15	0	0	0	0	0	3	1	0
	B80	Public Service Department	499	0	53	9	133	0	175	16	33
	B82	Public Utilities Commission	129	0	13	9	9	0	26	14	3
	B9A	World Trade Center Corp.	76	0	2	0	0	0	23	8	0

Allocation of General Support Costs  
Multiple Rate Method  
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			Transactions	Net Costs	Obj 1x-2x	No. of Leases	Telephone Costs	Net Costs	purchase orders	Postage Costs	Intertech Billings
Sched. No.	Dept. Div.	Name	16.6 Amateur Mgmt Fiscal Services	17.2 Bureau of Property Mgmt	17.3 Plant Mgmt Resource Recovery	17.4 Facilities Management Leasing	18.2 Intertech Telecom- munications	19.2 Bureau of Operations Mgmt	19.3 Operations Materials Management	19.4 Operations Central Mail	20.3 Office of Technology (formerly IPO)
<b>First Stepdown</b>											
B9D		Amateur Sports Commission	39	0	2	0	3	0	4	0	1
B9H		Harmful Substances Compensation	0	0	0	0	0	0	0	0	0
B9U		MN Technology Institute	372	0	33	0	65	0	0	0	1
B9V		Agriculture Utilization Research Institute - Grant Agency	0	0	0	0	0	0	0	0	0
E25		Center for Arts Education	0	0	19	9	10	0	170	21	1
E26		MN State Colleges & Universities	0	0	2,995	989	1,848	0	36	86	1,133
E35		Education Aids	0	0	27	0	0	0	103	0	0
E37		Children, Families & Learning Department	0	0	126	53	142	0	1,244	355	39
E40		Historical Society	0	0	0	0	0	0	1	0	4
E44		Faribault Academies	0	0	35	26	15	0	30	0	0
E48		Labor Interpretive Center	0	0	0	0	0	0	5	0	0
E50		MN State Arts Board	0	0	4	9	3	0	46	0	0
E60		Higher Education Services Office	0	0	59	9	14	0	110	53	5
E77		Zoological Garden	0	0	53	9	29	0	386	0	4
E81		University of Minnesota - Grant Agency	0	0	0	0	0	0	1	0	312
E91		Academy of Science	0	0	0	0	0	0	1	0	0
E95		Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0
E97		Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	0	0
E9W		Higher Ed Facilities Authority	0	0	1	0	0	0	0	0	0
G03		Lottery	0	0	35	70	0	0	0	0	24
G05		Racing Commission	0	0	4	0	2	0	12	0	4
G06		Attorney General	0	0	122	53	83	0	329	103	14
G09		Gambling Control Board	0	0	8	26	10	0	36	5	4
G15		Intergovernmental Information Systems	0	0	2	9	0	0	10	2	0
G16		Adm Cap Projects	0	0	0	0	0	0	2	0	0
G17		Human Rights Department	0	0	13	26	15	0	39	18	11
G19		Indian Affairs Council	0	0	2	9	3	0	8	1	0
G24		Department of Employee Relations-Non-general fund	0	0	33	0	17	0	126	186	76
G30		Strategic & Long Range Planning Office	0	0	21	9	19	0	165	155	6
G38		Investment Board	0	0	154	0	5	0	20	243	0
G39		Governor's Office	0	0	13	44	26	0	36	21	7
G53		Secretary of State	0	0	19	26	99	0	78	76	106
G59		Government Innovation and Cooperation Board	0	0	0	26	0	0	2	123	0
G61		State Auditor	0	0	24	61	10	0	74	18	2
G62		MN State Retirement System (MSRS)	0	0	16	0	10	0	15	0	57
G63		Public Employees Retirement Association (PERA)	0	0	34	9	16	0	55	0	7
G66		Municipal Board	0	0	1	9	1	0	14	1	1
G67		Revenue Department	0	0	317	79	310	0	711	1,033	919
G69		Teachers Retirement Association (TRA)	0	0	15	9	12	0	44	0	52
G90		Revenue Intergovernmental Payments	0	0	4	0	0	0	0	0	0
G92		Ombudsperson for Families	0	0	1	18	1	0	7	0	0
G93		Military Order of the Purple Heart - Grant Agency	0	0	0	9	0	0	0	0	0
G96		Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	0
G98		Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	0	0
G99		Disabled American Veterans - Grant Agency	0	0	0	9	0	0	0	0	0
G9J		Ethical Practices Board	0	0	2	9	1	0	11	9	0
G9K		Administrative Hearings	0	0	26	18	24	0	17	0	8
G9L		Black Minnesotans Council	0	0	1	9	0	0	11	1	0
G9M		Spanish Speaking Affairs Council	0	0	1	9	1	0	13	5	0
G9N		Asian Pacific Minnesotans Council	0	0	1	9	1	0	9	2	0
G9Q		Finance - Debt Service	0	0	0	0	0	0	0	0	0
G9R		Finance - Non-Operating	0	0	5	0	0	0	13	1	0
GPR		Finance-payroll	0	0	0	0	0	0	0	0	0
G9S		Telecomm Access-Comm Impaired	0	0	0	0	0	0	0	0	0
G9X		Capitol Area Architectural & Planning Board	0	0	1	9	0	0	6	0	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Transactions 16.6 Admin Mgmt Fiscal Services	Net Costs 17.2 Bureau of Property Mgmt	Obj 1x-2x 17.3 Plant Mgmt Resource Recovery	No. of Leases 17.4 Facilities Management Leasing	Telephone Costs 18.2 Interitech Telecom- munications	Net Costs 19.2 Bureau of Operations Mgmt	purchase orders 19.3 Operations Materials Management	Postage Costs 19.4 Operations Central Mail	Interitech Billings 20.3 Office of Technology (formerly IPO)
<b>First Stepdown</b>											
G9Y		Disability Council	0	0	2	9	3	0	37	5	3
H12		Health Department	0	0	292	140	225	0	2,447	49	128
H55		Human Services -Central Office	0	0	630	901	953	0	1,209	804	8,566
H55a		Human Services-Institutions	0	0	951	0	292	0	2,161	0	0
H75		Veterans Affairs Department	0	0	7	9	6	0	35	10	3
H76		Veterans Homes Board	0	0	136	9	68	0	751	1	35
H7B		Medical Practices Board	0	0	8	18	4	0	39	22	1
H7C		Nursing Board	0	0	7	18	2	0	20	41	7
H7D		Pharmacy Board	0	0	3	35	1	0	30	3	3
H7F		Dentistry Board	0	0	2	18	2	0	20	11	1
H7H		Chiropractors Board	0	0	1	18	0	0	22	1	0
H7J		Optometry Board	0	0	0	18	0	0	8	0	0
H7K		Nursing Home Administrators Board	0	0	1	18	0	0	8	0	0
H7L		Social Work Board	0	0	2	18	1	0	17	0	1
H7M		Marriage & Family Therapy Board	0	0	0	18	0	0	8	0	0
H7Q		Podiatric Medicine Board	0	0	0	18	0	0	4	0	0
H7R		Veterinary Medicine Board	0	0	1	18	0	0	7	1	0
H7U		Dietetics & Nutrition Practices Board	0	0	0	0	0	0	7	0	0
H7V		Psychology Board	0	0	1	18	1	0	19	0	0
H9G		Ombudsman - Mental Health and Mental Retardation	0	0	4	18	4	0	20	4	1
J33		Trial Courts	0	0	260	0	89	0	77	4	9
J52		Public Defense Board	0	0	92	9	73	0	45	0	5
J58		Court of Appeals	0	0	23	9	9	0	12	18	1
J65		Supreme Court	0	0	62	70	156	0	141	74	312
J68		Tax Court of Appeals	0	0	2	9	1	0	7	1	2
J70		Judicial Standards Board	0	0	1	9	1	0	3	0	0
L28		Senate	0	0	61	0	0	0	0	0	0
L31		House of Representatives	0	0	84	0	0	0	0	0	4
L51		Waste Management Leg Comm	0	0	0	0	0	0	0	0	0
L5A		Fiscal Policy Leg Comm	0	0	0	0	0	0	0	0	0
L5B		Waster Legis Comm	0	0	0	0	0	0	0	0	0
L5D		Legislative Coordinating Commission	0	0	9	0	0	0	0	0	0
L5F		Legislative Reference Library	0	0	4	0	0	0	0	0	0
L5G		Revisor of Statutes	0	0	15	0	0	0	0	0	3
L5H		Administrative Rules Comm	0	0	0	0	0	0	0	0	0
L5K		Pensions and Retirement Leg Comm	0	0	0	0	0	0	0	0	0
L5L		Mississippi River Parkway Leg Commission	0	0	0	0	0	0	0	0	0
L5M		Great Lakes Leg Comm	0	0	0	0	0	0	0	0	0
L5N		MN Resources Legislative Commission	0	0	1	0	0	0	0	0	0
L5P		Employee Relations Leg Comm	0	0	0	0	0	0	0	0	0
P01		Military Affairs Department	0	0	88	9	175	0	340	0	27
P07		Public Safety Department	0	0	461	508	550	0	1,744	1,756	987
P08		Ombudsman - Corrections	0	0	3	0	1	0	7	1	14
P78		Corrections Department	0	0	845	429	520	0	3,243	50	169
P7T		Peace Officer Standards & Training Board (POST)	0	0	3	26	1	0	21	6	0
P94		MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0
P9E		Sentencing Guidelines Commission	0	0	1	9	1	0	8	2	0
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	0	0	17	26	9	0	149	43	9
R29		Natural Resources Department	0	0	642	368	574	0	988	413	86
R32		Pollution Control Agency	0	0	268	79	214	0	946	170	76
R9C		Voyageurs National Park	0	0	0	0	1	0	3	0	0
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	0	0	0	0	0	0	0	0	0
R9P		Water & Soil Resources Board	0	0	14	35	15	0	129	24	4
T79		Transportation Department	0	0	1,384	210	1,073	0	11,077	227	542

Allocation of General Support Costs  
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Sched. No.	Dept. Div.	Name	Transactions 16.6 Admin Mgmt Fiscal Services	Net Costs 17.2 Bureau of Property Mgmt	Obj 1x-2x 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	purchase orders 19.3 Operations Materials Management	Postage Costs 19.4 Operations Central Mail	Intertech Billings 20.3 Office of Technology (formerly IPO)
		<b>First Stepdown</b>									
T9B		Metro Council Transit Commission - Grant Agency	0	0	0	0	0	0	0	0	0
T9T		Transportation Regulation Board	0	0	2	18	2	0	3	6	0
Z99		Other	0	0	0	193	0	0	0	0	392
			(1)	0	0	23	0	1	1	(1)	(5)

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs 21.2 Department of Finance	Net Costs 22.2 Finance Budgets	Transactions 22.3 Finance Agency Controllers	budget trans 22.4 Finance Budget Support	Net Costs 23.2 Finance Accounting Dept	Transactions 23.3 Finance Accounting Services	Transactions 23.4 SSP Development	23.5 Finance MAPS operations and Support	23.5a Finance SEMA4 Operation &Support
		<b>First Stepdown</b>									
1.2		Equipment Use Charge									
	02000	DEPARTMENT OF ADMINISTRATION									
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	4100	Commissioner									
2.4	3110	Employee Assistance Program									
2.5	4140	Personnel Services									
2.6	3150	Fiscal Services									
2.7	100-	Admin Mgmt - Non allocable									
3.2	2300	BUREAU OF FACILITIES MANAGEMENT									
3.3	4721	Facilities Mgmt - Allocable									
3.4	4320	Real Estate Mgt - Leasing (10 Fund)									
4.2	4490	Telecommunications (Allocable 10 Fd)									
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
5.3	5211-5216	Materials Management - Allocable 10 Fund									
5.4	4222	Central Mail - Allocable 10 Fd									
6.3	4500	Office of Technology (formerly IPO)									
6.4	4500	Year 2000 Project									
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	SSP Development amortization									
9.5	4000	MAPS Operations and Support									
9.5a	4000	SEMA4 Operations and Support									
9.6	4000	Budget Service-computer operations									
9.7	4000	Sema 4 Deficit									
9.8	4000	Maps 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	DOER-Personnel Administration									
11.4	100-0000	DOER-SSP costs									
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									
13.4		LEGIS AUDITS-PROGRAM AUDITS									
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS									
13.6	100-0000	LEGIS AUDITS-GENERAL GOVT									
14.2	G64	TREASURER'S OFFICE									
14.3	100-1001	TREASURER-TREASURY									

Allocation of General Support Costs  
Multiple Rate Method  
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Sched. No.	Dept. Div.	Name	Net Costs 21.2 Department of Finance	Net Costs 22.2 Finance Budgets	Transactions 22.3 Finance Agency Controllers	budget trans 22.4 Finance Budget Support	Net Costs 23.2 Finance Accounting Dept	Transactions 23.3 Finance Accounting Services	Transactions 23.4 SSP Development	23.5 Finance MAPS operations and Support	23.5a Finance SEMA4 Operation & Support
		<b>First Stepdown</b>									
14.4	100-1001	TREASURER-OTHER									
15.2	G61	State Auditor									
		<b>Second Stepdown</b>									
	02000	DEPARTMENT OF ADMINISTRATION									
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
16.3	4100	Commissioner									
16.4	3110	Employee Assistance Program									
16.5	4140	Personnel Services									
16.6	3150	Fiscal Services									
16.7	100-	Admin Mgmt - Non allocable									
17.2	2300	BUREAU OF FACILITIES MANAGEMENT									
17.3	4721	Facilities Mgmt - Allocable									
17.4	4320	Real Estate Mgt - Leasing (10 Fund)									
18.2	4490	Telecommunications (Allocable 10 Fd)									
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
19.3	5211-5216	Materials Management - Allocable 10 Fund									
19.4	4222	Central Mail - Allocable 10 Fd									
20.3	4500	Office of Technology (formerly IPO)									
20.4	4500	Year 2000 project									
21.2	G10	DEPARTMENT OF FINANCE	(227,746)								
22.2	1000	FINANCE-BUDGET DIVISION	22,544	(22,544)							
22.3	2000	Analysis & Control	0	13,630	(13,630)						
22.4	2000	Budget Planning & Operations	0	7,296	0	(7,296)					
22.5	2000	Budget Division Gen'l Gov't	0	1,617	0	0					
23.2	1000	FINANCE-ACCOUNTING DIVISION	205,202	0	0	0	(205,202)				
23.3	1000	Accounting Services	0	0	0	0	0	(25,796)			
23.4	4000	SSP Development amortization	0	0	0	0	0	0	(53,195)		
23.5	4000	Finance-Computer Services	0	0	0	0	0	0	0	(57,304)	
23.5a	4000	Finance-Computer Services (other)	0	0	0	0	60,339	0	0	0	(60,339)
23.6	4000	Budget Service-computer operations	0	0	0	0	5,571	0	0	0	0
23.7	4000	Sema 4 Operations and Support	0	0	0	0	0	0	0	0	0
23.8	4000	Maps Operations	0	0	0	0	0	0	0	0	0
23.9	1000	Accounting Division Gen'l Gov't	0	0	0	0	2,996	0	0	0	0
24.2	1000	FINANCE-OTHER	0	0	0	0	0	0	0	0	0
24.3	1000	Financial Reporting	0	0	0	0	0	0	0	0	0
24.4	1000	Statewide Payroll Service	0	0	0	0	0	0	0	0	0
24.5	1000	Single Audit	0	0	0	0	0	0	0	0	0
24.6	1000	Other General Government	0	0	0	0	0	0	0	0	0
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	0	0	17	17	0	32	66	71	153
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0	0	0
25.4	100-0000	SSP H/R PAYROLL (DOER)	0	0	0	0	0	0	0	0	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	0	0	6	18	0	11	23	24	31
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0
26.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	0	0	9	4	0	16	34	37	94
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T	0	0	0	0	0	0	0	0	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

			Net Costs	Net Costs	Transactions	budget trans	Net Costs	Transactions	Transactions		
Sched. No.	Dept. Div.	Name	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	23.4 SSP Development	23.5 Finance MAPS operations and Support	23.5a Finance SEMA4 Operation & Support
<b>First Stepdown</b>											
28.2	G64	TREASURER'S OFFICE	0	0	10	19	0	18	37	40	18
28.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0
29.2	G61	State Auditor	0	0	0	0	0	0	0	0	0
	99YYY	Consumer Agencies	0	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	0	0	0	1	0	0	1	1	0
	100-2200	Materials Management Division	0	0	0	0	0	0	0	0	0
	5216	Materials Service and Distribution	0	0	4	3	0	8	17	18	16
	4330	State Building Code	0	0	8	4	0	14	30	32	37
	3510	Public Info Policy Analysis - PIPA	0	0	1	1	0	1	3	3	7
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0	0
	3300	Building Construction	0	0	10	15	0	18	37	40	40
	3160	Oil Overcharge (Stripper Wells)	0	0	1	2	0	1	2	2	1
	173-2400	911 Emergency	0	0	0	0	0	0	0	0	0
	3180	STAR (Tech Related Asst)	0	0	3	3	0	5	11	12	6
	3200	Volunteer Services	0	0	2	4	0	4	9	9	4
	4717	Capital Group Parking	0	0	24	2	0	45	93	100	18
	3240	Travel Management	0	0	68	6	0	128	265	285	27
	3170	Development Disabilities	0	0	2	2	0	4	8	9	1
	2200	Risk Management	0	0	6	6	0	11	23	24	8
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	0	2	0	1	2	2	0
	4501	Government Information Access Council	0	0	1	1	0	3	5	6	5
	690-2300	Building Fund Operations (69 Fund)	0	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	0	0	166	18	0	314	648	698	299
	4221	Minnesota Bookstore	0	0	14	5	0	27	55	60	26
	4220	Records Activities	0	0	8	4	0	14	29	32	21
	2600	Management Analysis	0	0	5	5	0	10	21	23	41
	4223	Printing Services	0	0	39	3	0	75	154	166	66
	5217	Central Stores	0	0	56	2	0	106	219	236	17
	4230	Cooperative Purchasing	0	0	2	3	0	4	8	9	8
	2400	Computer Services/Telecomm (97 Fund)	0	0	122	37	0	231	477	514	315
	4222	Central Mail - Addressing/Inserting	0	0	2	2	0	4	8	8	7
	4321	Real Estate Management	0	0	0	0	0	0	0	0	0
		Other-non allocable	0	0	13	7	0	24	49	53	0
	B04	Agriculture Department	0	0	147	270	0	277	572	616	636
	B11	Barber Examiners Board	0	0	1	2	0	2	5	5	3
	B13	Commerce Department	0	0	80	62	0	151	312	336	347
	B14	Animal Health Board	0	0	34	12	0	64	133	143	45
	B21	Economic Security	0	0	727	43	0	1,376	2,837	3,056	2,540
	B22	Trade & Economic Development Department (DTED)	0	0	90	176	0	170	351	378	288
	B23	MN Business Finance, Inc.	0	0	3	3	0	6	13	14	7
	B34	Housing Finance Agency	0	0	47	48	0	89	183	197	207
	B41	Workers' Compensation Court of Appeals	0	0	2	2	0	4	8	9	27
	B42	Labor & Industry Department	0	0	119	102	0	225	464	500	552
	B43	Iron Range Resources & Rehab. Board (IRRRB)	0	0	75	40	0	142	293	315	175
	B7A	Electricity Board	0	0	16	5	0	31	63	68	30
	B7E	Architecture, Engineering, Land Surveying & Landscape	0	0	7	3	0	12	26	28	11
	B7G	Boxing Board	0	0	1	2	0	2	5	5	0
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	0	0
	B7P	Accountancy Board	0	0	5	2	0	9	18	19	6
	B7S	Private Detective & Protective Agent Services Brd	0	0	1	2	0	2	4	4	2
	B80	Public Service Department	0	0	35	45	0	67	137	148	175
	B82	Public Utilities Commission	0	0	9	11	0	17	36	38	67
	B9A	World Trade Center Corp.	0	0	5	8	0	10	21	23	7

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

		Net Costs	Net Costs	Transactions	budget trans	Net Costs	Transactions	Transactions		
		21.2	22.2	22.3	22.4	23.2	23.3	23.4	23.5	23.5a
Sched. No.	Dept. Div.	Department of Finance	Finance Budgets	Finance Agency Controllers	Finance Budget Support	Finance Accounting Dept	Finance Accounting Services	SSP Development	Finance MAPS operations and Support	Finance SEMA4 Operation & Support
<b>First Stepdown</b>										
B9D		0	0	3	4	0	5	11	12	18
B9H		0	0	0	0	0	0	0	0	0
B9U		0	0	26	24	0	50	102	110	0
B9V		0	0	0	1	0	0	0	0	0
E25		0	0	28	44	0	53	109	117	89
E26		0	0	1,302	376	0	2,465	5,082	5,475	16,321
E35		0	0	40	52	0	77	158	170	13
E37		0	0	202	122	0	381	786	847	532
E40		0	0	1	4	0	3	5	6	0
E44		0	0	21	24	0	39	81	87	219
E48		0	0	1	1	0	2	4	4	1
E50		0	0	7	8	0	14	29	31	23
E60		0	0	35	29	0	65	135	145	64
E77		0	0	91	71	0	171	353	381	295
E81		0	0	1	4	0	1	3	3	0
E91		0	0	0	1	0	0	0	0	0
E95		0	0	0	1	0	0	0	0	0
E97		0	0	0	0	0	0	0	0	0
E9W		0	0	0	1	0	0	1	1	4
G03		0	0	4	3	0	7	14	15	281
G05		0	0	8	11	0	14	30	32	10
G06		0	0	56	94	0	107	220	237	639
G09		0	0	8	3	0	15	30	33	55
G15		0	0	2	2	0	3	6	7	5
G16		0	0	0	3	0	0	1	1	0
G17		0	0	6	12	0	12	25	26	70
G19		0	0	4	9	0	7	15	16	10
G24		0	0	27	59	0	51	105	113	134
G30		0	0	26	50	0	49	100	108	89
G38		0	0	5	6	0	10	21	23	33
G39		0	0	17	8	0	32	67	72	62
G53		0	0	19	18	0	36	73	79	90
G59		0	0	1	2	0	1	3	3	5
G61		0	0	16	16	0	30	63	68	147
G62		0	0	9	9	0	16	34	36	53
G63		0	0	20	36	0	38	78	84	93
G66		0	0	3	2	0	5	11	12	6
G67		0	0	181	168	0	343	707	762	1,801
G69		0	0	9	2	0	17	35	37	74
G90		0	0	25	55	0	47	96	104	0
G92		0	0	2	3	0	3	7	7	5
G93		0	0	0	0	0	0	0	0	0
G96		0	0	0	0	0	0	0	0	0
G98		0	0	0	0	0	0	0	0	0
G99		0	0	0	0	0	0	0	0	0
G9J		0	0	3	13	0	6	12	12	11
G9K		0	0	17	5	0	33	68	73	107
G9L		0	0	2	3	0	4	8	8	4
G9M		0	0	2	3	0	4	9	9	5
G9N		0	0	2	2	0	4	9	9	0
G9Q		0	0	5	129	0	10	21	22	0
G9R		0	0	8	89	0	16	32	35	0
GPR		0	0	0	0	0	0	0	0	0
G9S		0	0	0	1	0	0	0	0	0
G9X		0	0	1	4	0	3	6	6	7

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs	Net Costs	Transactions	budget trans	Net Costs	Transactions	Transactions		
			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	23.4 SSP Development	23.5 Finance MAPS operations and Support	23.5a SEMA4 Operation & Support
		<b>First Stepdown</b>									
G9Y		Disability Council	0	0	5	4	0	9	18	20	13
H12		Health Department	0	0	402	427	0	762	1,570	1,692	1,491
H55		Human Services -Central Office	0	0	439	394	0	831	1,714	1,846	1,971
H55a		Human Services-Institutions	0	0	662	685	0	1,252	2,583	2,782	6,365
H75		Veterans Affairs Department	0	0	22	11	0	42	88	94	43
H76		Veterans Homes Board	0	0	147	140	0	279	574	619	970
H7B		Medical Practices Board	0	0	17	7	0	32	66	71	38
H7C		Nursing Board	0	0	11	4	0	21	42	46	39
H7D		Pharmacy Board	0	0	7	4	0	12	26	28	20
H7F		Dentistry Board	0	0	5	3	0	10	21	23	11
H7H		Chiropractors Board	0	0	5	2	0	9	19	21	7
H7J		Optometry Board	0	0	2	2	0	4	7	8	1
H7K		Nursing Home Administrators Board	0	0	2	1	0	4	9	10	3
H7L		Social Work Board	0	0	5	1	0	9	19	21	13
H7M		Marriage & Family Therapy Board	0	0	2	1	0	4	7	8	2
H7Q		Podiatric Medicine Board	0	0	1	1	0	2	3	4	0
H7R		Veterinary Medicine Board	0	0	2	2	0	4	8	8	2
H7U		Dietetics & Nutrition Practices Board	0	0	1	1	0	2	5	5	1
H7V		Psychology Board	0	0	4	2	0	8	16	17	9
H9G		Ombudsman - Mental Health and Mental Retardation	0	0	5	5	0	9	18	19	25
J33		Trial Courts	0	0	77	43	0	146	300	324	940
J52		Public Defense Board	0	0	39	27	0	73	150	162	599
J58		Court of Appeals	0	0	4	2	0	7	15	16	110
J65		Supreme Court	0	0	42	26	0	79	163	175	235
J68		Tax Court of Appeals	0	0	2	3	0	4	8	8	9
J70		Judicial Standards Board	0	0	1	2	0	2	4	5	3
L28		Senate	0	0	0	2	0	1	1	1	0
L31		House of Representatives	0	0	1	3	0	1	2	2	0
L51		Waste Management Leg Comm	0	0	0	0	0	0	0	0	0
L5A		Fiscal Policy Leg Comm	0	0	0	0	0	0	0	0	0
L5B		Waster Legis Comm	0	0	0	0	0	0	0	0	0
L5D		Legislative Coordinating Commission	0	0	1	10	0	1	3	3	0
L5F		Legislative Reference Library	0	0	0	1	0	0	0	0	0
L5G		Revisor of Statutes	0	0	0	2	0	1	2	2	0
L5H		Administrative Rules Comm	0	0	0	0	0	0	0	0	0
L5K		Pensions and Retirement Leg Comm	0	0	0	0	0	0	0	0	0
L5L		Mississippi River Parkway Leg Commission	0	0	0	0	0	0	0	0	0
L5M		Great Lakes Leg Comm	0	0	0	0	0	0	0	0	0
L5N		MN Resources Legislative Commission	0	0	0	4	0	1	1	1	0
L5P		Employee Relations Leg Comm	0	0	0	0	0	0	0	0	0
P01		Military Affairs Department	0	0	131	31	0	248	512	552	418
P07		Public Safety Department	0	0	1,099	441	0	2,081	4,290	4,622	2,450
P08		Ombudsman - Corrections	0	0	2	2	0	3	6	7	12
P78		Corrections Department	0	0	723	456	0	1,368	2,820	3,038	4,844
P7T		Peace Officer Standards & Training Board (POST)	0	0	6	7	0	11	22	24	15
P94		MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0
P9E		Sentencing Guidelines Commission	0	0	2	1	0	3	6	6	10
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	0	0	23	52	0	43	88	95	94
R29		Natural Resources Department	0	0	1,368	845	0	2,589	5,339	5,751	3,989
R32		Pollution Control Agency	0	0	236	357	0	447	921	992	1,062
R9C		Voyageurs National Park	0	0	1	1	0	2	5	5	1
R9F		MN/Visc. Boundary Area Commission - Grant Agency	0	0	0	1	0	0	1	1	0
R9P		Water & Soil Resources Board	0	0	17	16	0	31	64	69	71
T79		Transportation Department	0	0	3,862	641	0	7,309	15,073	16,238	6,870

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	Net Costs 21.2 Department of Finance	Net Costs 22.2 Finance Budgets	Transactions 22.3 Finance Agency Controllers	budget trans 22.4 Finance Budget Support	Net Costs 23.2 Finance Accounting Dept	Transactions 23.3 Finance Accounting Services	Transactions 23.4 SSP Development	23.5 Finance MAPS operations and Support	23.5a Finance SEMA4 Operation &Support
		<b>First Stepdown</b>									
T9B		Metro Council Transit Commission - Grant Agency	0	0	0	0	0	0	0	0	0
T9T		Transportation Regulation Board	0	0	1	1	0	2	4	4	6
Z99		Other	0	0	0	0	0	0	0	0	0
			<b>0</b>	<b>(1)</b>	<b>3</b>	<b>(1)</b>	<b>(1)</b>	<b>(4)</b>	<b>(2)</b>	<b>(5)</b>	<b>(1)</b>

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	23.6 Budget Service Computer Operations	23.7 SEMA 4 Special Billing	23.8 MAPS Special Billing	24.2 Finance Other	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
		<b>First Stepdown</b>									
1.2		Equipment Use Charge									
	02000	DEPARTMENT OF ADMINISTRATION									
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	4100	Commissioner									
2.4	3110	Employee Assistance Program									
2.5	4140	Personnel Services									
2.6	3150	Fiscal Services									
2.7	100-	Admin Mgmt - Non allocable									
3.2	2300	BUREAU OF FACILITIES MANAGEMENT									
3.3	4721	Facilities Mgmt - Allocable									
3.4	4320	Real Estate Mgt - Leasing (10 Fund)									
4.2	4490	Telecommunications (Allocable 10 Fd)									
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
5.3	5211-5216	Materials Management - Allocable 10 Fund									
5.4	4222	Central Mail - Allocable 10 Fd									
6.3	4500	Office of Technology (formerly IPO)									
6.4	4500	Year 2000 Project									
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	SSP Development amortization									
9.5	4000	MAPS Operations and Support									
9.5a	4000	SEMA4 Operations and Support									
9.6	4000	Budget Service-computer operations									
9.7	4000	Sema 4 Deficit									
9.8	4000	Maps 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	DOER-Personnel Administration									
11.4	100-0000	DOER-SSP costs									
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									
13.4		LEGIS AUDITS-PROGRAM 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									

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	23.6 Budget Service Computer Operations	23.7 SEMA 4 Special Billing	23.8 MAPS Special Billing	24.2 Finance Other	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
<b>First Stepdown</b>											
14.4	100-1001	TREASURER-OTHER									
15.2	G61	State Auditor									
<b>Second Stepdown</b>											
	02000	DEPARTMENT OF ADMINISTRATION									
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
16.3	4100	Commissioner									
16.4	3110	Employee Assistance Program									
16.5	4140	Personnel Services									
16.6	3150	Fiscal Services									
16.7	100-	Admin Mgmt - Non allocable									
17.2	2300	BUREAU OF FACILITIES MANAGEMENT									
17.3	4721	Facilities Mgmt - Allocable									
17.4	4320	Real Estate Mgt - Leasing (10 Fund)									
18.2	4490	Telecommunications (Allocable 10 Fd)									
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
19.3	5211-5216	Materials Management - Allocable 10 Fund									
19.4	4222	Central Mail - Allocable 10 Fd									
20.3	4500	Office of Technology (formerly IPO)									
20.4	4500	Year 2000 project									
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	SSP Development amortization									
23.5	4000	Finance-Computer Services									
23.5a	4000	Finance-Computer Services (other)									
23.6	4000	Budget Service-computer operations	(5,571)								
23.7	4000	Sema 4 Operations and Support	0	0							
23.8	4000	Maps Operations	0	0	0						
23.9	1000	Accounting Division Gen'l Gov't	0	0	0	(2,996)					
24.2	1000	FINANCE-OTHER	0	0	0	0					
24.3	1000	Financial Reporting	0	0	0	763	(763)				
24.4	1000	Statewide Payroll Service	0	0	0	1,756	0	(1,756)			
24.5	1000	Single Audit	0	0	0	18	0	0	(44)		
24.6	1000	Other General Government	0	0	0	460	0	0	0		
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	13	0	0	0	1	4	0	(110,529)	
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0	5,885	(5,885)
25.4	100-0000	SSP H/R PAYROLL (DOER)	0	0	0	0	0	0	0	101,995	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	2,648	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	14	0	0	0	0	1	0	0	3
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0
26.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	3	0	0	0	0	3	0	0	9
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T	0	0	0	0	0	0	0	0	0

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Sched. No.	Dept. Div.	Name	23.6 Budget Service Computer Operations	23.7 SEMA 4 Special Billing	23.8 MAPS Special Billing	24.2 Finance Other	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
		<b>First Stepdown</b>									
28.2	G64	TREASURER'S OFFICE	14	0	0	0	1	1	0	0	2
28.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0
29.2	G61	State Auditor	0	0	0	0	0	0	0	0	0
	99YYY	Consumer Agencies	0	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	1	0	0	0	0	0	0	0	0
	100-2200	Materials Management Division	0	0	0	0	0	0	0	0	0
	5216	Materials Service and Distribution	3	0	0	0	0	0	0	0	2
	4330	State Building Code	3	0	0	0	0	1	0	0	4
	3510	Public Info Policy Analysis - PIPA	1	0	0	0	0	0	0	0	1
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0	0
	3300	Building Construction	12	0	0	0	1	1	0	0	4
	3160	Oil Overcharge (Stripper Wells)	1	0	0	0	0	0	0	0	0
	173-2400	911 Emergency	0	0	0	0	0	0	0	0	0
	3180	STAR (Tech Related Asst)	2	0	0	0	0	0	0	0	1
	3200	Volunteer Services	3	0	0	0	0	0	0	0	0
	4717	Capital Group Parking	1	0	0	0	1	1	0	0	2
	3240	Travel Management	5	0	0	0	4	1	0	0	3
	3170	Development Disabilities	1	0	0	0	0	0	0	0	0
	2200	Risk Management	4	0	0	0	0	0	0	0	1
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	1	0	0	0	0	0	0	0	0
	4501	Government Information Access Council	1	0	0	0	0	0	0	0	0
	690-2300	Building Fund Operations (69 Fund)	0	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	14	0	0	0	9	9	0	0	29
	4221	Minnesota Bookstore	4	0	0	0	1	1	0	0	3
	4220	Records Activities	3	0	0	0	0	1	0	0	2
	2600	Management Analysis	4	0	0	0	0	1	0	0	4
	4223	Printing Services	2	0	0	0	2	2	0	0	6
	5217	Central Stores	2	0	0	0	3	0	0	0	2
	4230	Cooperative Purchasing	2	0	0	0	0	0	0	0	1
	2400	Computer Services/Telecomm (97 Fund)	28	0	0	0	7	9	0	0	31
	4222	Central Mail - Addressing/Inserting	1	0	0	0	0	0	0	0	1
	4321	Real Estate Management	0	0	0	0	0	0	0	0	0
		Other-non allocable	6	0	0	0	1	0	0	0	0
	B04	Agriculture Department	206	0	0	0	8	19	0	0	62
	B11	Barber Examiners Board	1	0	0	0	0	0	0	0	0
	B13	Commerce Department	48	0	0	0	4	10	0	0	34
	B14	Animal Health Board	9	0	0	0	2	1	0	0	4
	B21	Economic Security	33	0	0	0	41	74	3	0	248
	B22	Trade & Economic Development Department (DTED)	134	0	0	0	5	8	0	0	28
	B23	MN Business Finance, Inc.	2	0	0	0	0	0	0	0	1
	B34	Housing Finance Agency	37	0	0	0	3	6	1	0	20
	B41	Workers' Compensation Court of Appeals	2	0	0	0	0	1	0	0	3
	B42	Labor & Industry Department	78	0	0	0	7	16	0	0	54
	B43	Iron Range Resources & Rehab. Board (IRRRB)	31	0	0	0	4	5	0	0	17
	B7A	Electricity Board	4	0	0	0	1	1	0	0	3
	B7E	Architecture, Engineering, Land Surveying & Landscape	3	0	0	0	0	0	0	0	1
	B7G	Boxing Board	2	0	0	0	0	0	0	0	0
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	0	0
	B7P	Accountancy Board	2	0	0	0	0	0	0	0	1
	B7S	Private Detective & Protective Agent Services Brd	1	0	0	0	0	0	0	0	0
	B80	Public Service Department	34	0	0	0	2	5	0	0	17
	B82	Public Utilities Commission	8	0	0	0	1	2	0	0	7
	B9A	World Trade Center Corp.	6	0	0	0	0	0	0	0	1

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Sched. No.	Dept. Div.	Name	23.6 Budget Service Computer Operations	23.7 SEMA 4 Special Billing	23.8 MAPS Special Billing	24.2 Finance Other	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
<b>First Stepdown</b>											
B9D		Amateur Sports Commission	3	0	0	0	0	1	0	0	2
B9H		Harmful Substances Compensation	0	0	0	0	0	0	0	0	0
B9U		MN Technology Institute	18	0	0	0	1	0	0	0	0
B9V		Agriculture Utilization Research Institute - Grant Agency	1	0	0	0	0	0	0	0	0
E25		Center for Arts Education	34	0	0	0	2	3	0	0	9
E26		MN State Colleges & Universities	287	0	0	0	73	475	0	0	1,586
E35		Education Aids	39	0	0	0	2	0	0	0	1
E37		Children, Families & Learning Department	93	0	0	0	11	15	4	0	52
E40		Historical Society	3	0	0	0	0	0	0	0	0
E44		Faribault Academies	19	0	0	0	1	6	0	0	21
E48		Labor Interpretive Center	1	0	0	0	0	0	0	0	0
E50		MN State Arts Board	6	0	0	0	0	1	0	0	2
E60		Higher Education Services Office	22	0	0	0	2	2	0	0	6
E77		Zoological Garden	54	0	0	0	5	9	0	0	29
E81		University of Minnesota - Grant Agency	3	0	0	0	0	0	0	0	0
E91		Academy of Science	0	0	0	0	0	0	0	0	0
E95		Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0
E97		Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	0	0
E9W		Higher Ed Facilities Authority	0	0	0	0	0	0	0	0	0
G03		Lottery	3	0	0	0	0	8	0	0	27
G05		Racing Commission	8	0	0	0	0	0	0	0	1
G06		Attorney General	72	0	0	0	3	19	0	0	62
G09		Gambling Control Board	2	0	0	0	0	2	0	0	5
G15		Intergovernmental Information Systems	2	0	0	0	0	0	0	0	0
G16		Adm Cap Projects	2	0	0	0	0	0	0	0	0
G17		Human Rights Department	9	0	0	0	0	2	0	0	7
G19		Indian Affairs Council	7	0	0	0	0	0	0	0	1
G24		Department of Employee Relations-Non-general fund	45	0	0	0	2	4	0	0	13
G30		Strategic & Long Range Planning Office	38	0	0	0	1	3	0	0	10
G38		Investment Board	5	0	0	0	0	1	0	0	3
G39		Governor's Office	6	0	0	0	1	2	0	0	6
G53		Secretary of State	14	0	0	0	1	3	0	0	9
G59		Government Innovation and Cooperation Board	2	0	0	0	0	0	0	0	0
G61		State Auditor	12	0	0	0	1	4	0	0	14
G62		MN State Retirement System (MSRS)	7	0	0	0	0	2	0	0	5
G63		Public Employees Retirement Association (PERA)	28	0	0	0	1	3	0	0	9
G66		Municipal Board	2	0	0	0	0	0	0	0	1
G67		Revenue Department	128	0	0	0	10	52	0	0	176
G69		Teachers Retirement Association (TRA)	2	0	0	0	0	2	0	0	7
G90		Revenue Intergovernmental Payments	42	0	0	0	1	0	0	0	0
G92		Ombudsperson for Families	2	0	0	0	0	0	0	0	1
G93		Military Order of the Purple Heart - Grant Agency	0	0	0	0	0	0	0	0	0
G96		Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	0
G98		Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	0	0
G99		Disabled American Veterans - Grant Agency	0	0	0	0	0	0	0	0	0
G9J		Ethical Practices Board	10	0	0	0	0	0	0	0	1
G9K		Administrative Hearings	4	0	0	0	1	3	0	0	10
G9L		Black Minnesotans Council	2	0	0	0	0	0	0	0	0
G9M		Spanish Speaking Affairs Council	2	0	0	0	0	0	0	0	1
G9N		Asian Pacific Minnesotans Council	1	0	0	0	0	0	0	0	0
G9Q		Finance - Debt Service	98	0	0	0	0	0	0	0	0
G9R		Finance - Non-Operating	68	0	0	0	0	0	0	0	0
GPR		Finance-payroll	0	0	0	0	0	0	0	0	0
G9S		Telecomm Access-Comm Impaired	1	0	0	0	0	0	0	0	0
G9X		Capitol Area Architectural & Planning Board	3	0	0	0	0	0	0	0	1

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		<b>First Stepdown</b>									
G9Y		Disability Council	3	0	0	0	0	0	0	0	1
H12		Health Department	326	0	0	0	23	43	1	0	146
H55		Human Services -Central Office	301	0	0	0	25	57	29	0	193
H55a		Human Services-Institutions	523	0	0	0	37	185	0	0	622
H75		Veterans Affairs Department	8	0	0	0	1	1	0	0	4
H76		Veterans Homes Board	107	0	0	0	8	28	0	0	95
H7B		Medical Practices Board	6	0	0	0	1	1	0	0	4
H7C		Nursing Board	3	0	0	0	1	1	0	0	4
H7D		Pharmacy Board	3	0	0	0	0	1	0	0	2
H7F		Dentistry Board	2	0	0	0	0	0	0	0	1
H7H		Chiropractors Board	1	0	0	0	0	0	0	0	1
H7J		Optometry Board	1	0	0	0	0	0	0	0	0
H7K		Nursing Home Administrators Board	1	0	0	0	0	0	0	0	0
H7L		Social Work Board	1	0	0	0	0	0	0	0	1
H7M		Marriage & Family Therapy Board	1	0	0	0	0	0	0	0	0
H7Q		Podiatric Medicine Board	1	0	0	0	0	0	0	0	0
H7R		Veterinary Medicine Board	2	0	0	0	0	0	0	0	0
H7U		Dietetics & Nutrition Practices Board	1	0	0	0	0	0	0	0	0
H7V		Psychology Board	1	0	0	0	0	0	0	0	1
H9G		Ombudsman - Mental Health and Mental Retardation	4	0	0	0	0	1	0	0	2
J33		Trial Courts	33	0	0	0	4	27	0	0	92
J52		Public Defense Board	20	0	0	0	2	17	0	0	59
J58		Court of Appeals	2	0	0	0	0	3	0	0	11
J65		Supreme Court	20	0	0	0	2	7	0	0	23
J68		Tax Court of Appeals	2	0	0	0	0	0	0	0	1
J70		Judicial Standards Board	2	0	0	0	0	0	0	0	0
L28		Senate	1	0	0	0	0	0	0	0	0
L31		House of Representatives	2	0	0	0	0	0	0	0	0
L51		Waste Management Leg Comm	0	0	0	0	0	0	0	0	0
L5A		Fiscal Policy Leg Comm	0	0	0	0	0	0	0	0	0
L5B		Waster Legis Comm	0	0	0	0	0	0	0	0	0
L5D		Legislative Coordinating Commission	7	0	0	0	0	0	0	0	0
L5F		Legislative Reference Library	0	0	0	0	0	0	0	0	0
L5G		Revisor of Statutes	2	0	0	0	0	0	0	0	0
L5H		Administrative Rules Comm	0	0	0	0	0	0	0	0	0
L5K		Pensions and Retirement Leg Comm	0	0	0	0	0	0	0	0	0
L5L		Mississippi River Parkway Leg Commission	0	0	0	0	0	0	0	0	0
L5M		Great Lakes Leg Comm	0	0	0	0	0	0	0	0	0
L5N		MN Resources Legislative Commission	3	0	0	0	0	0	0	0	0
L5P		Employee Relations Leg Comm	0	0	0	0	0	0	0	0	0
P01		Military Affairs Department	24	0	0	0	7	12	0	0	41
P07		Public Safety Department	337	0	0	0	62	71	0	0	240
P08		Ombudsman - Corrections	2	0	0	0	0	0	0	0	1
P78		Corrections Department	348	0	0	0	40	135	0	0	454
P7T		Peace Officer Standards & Training Board (POST)	6	0	0	0	0	0	0	0	1
P94		MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0
P9E		Sentencing Guidelines Commission	1	0	0	0	0	0	0	0	1
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	40	0	0	0	1	3	0	0	9
R29		Natural Resources Department	645	0	0	0	77	116	0	0	390
R32		Pollution Control Agency	272	0	0	0	13	31	0	0	104
R9C		Voyageurs National Park	1	0	0	0	0	0	0	0	0
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	1	0	0	0	0	0	0	0	0
R9P		Water & Soil Resources Board	12	0	0	0	1	2	0	0	7
T79		Transportation Department	490	0	0	0	216	200	4	0	672

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		<b>First Stepdown</b>									
T9B		Metro Council Transit Commission - Grant Agency	0	0	0	0	0	0	0	0	0
T9T		Transportation Regulation Board	1	0	0	0	0	0	0	0	1
Z99		Other	0	0	0	0	0	0	0	0	0
			(1)	0	0	1	(14)	(8)	(2)	(1)	(1)

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Sched. No.	Dept. Div.	Name	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	Trans & Sub	Total
			26.2	26.3	27.2	27.3	27.5	28.2	28.3	
			Department of Mediation Services	Mediation State Agencies	Office of the Legislative Auditor	OLA Financial Audits	OLA Single Audits	State Treasurer's Office	Treasurer Treasury Allocable	
		<b>First Stepdown</b>								
1.2		Equipment Use Charge								0
	02000	DEPARTMENT OF ADMINISTRATION								0
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT								0
2.3	4100	Commissioner								0
2.4	3110	Employee Assistance Program								0
2.5	4140	Personnel Services								0
2.6	3150	Fiscal Services								0
2.7	100-	Admin Mgmt - Non allocable								0
3.2	2300	BUREAU OF FACILITIES MANAGEMENT								0
3.3	4721	Facilities Mgmt - Allocable								0
3.4	4320	Real Estate Mgt - Leasing (10 Fund)								0
4.2	4490	Telecommunications (Allocable 10 Fd)								0
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT								0
5.3	5211-5216	Materials Management - Allocable 10 Fund								0
5.4	4222	Central Mail - Allocable 10 Fd								0
6.3	4500	Office of Technology (formerly IPO)								0
6.4	4500	Year 2000 Project								0
7.2	G10	DEPARTMENT OF FINANCE								0
8.2	1000	FINANCE-BUDGET DIVISION								0
8.3	2000	Analysis & Control								0
8.4	2000	Budget Planning & Operations								0
8.5	2000	Budget Division Gen'l Gov't								12,391
9.2	1000	FINANCE-ACCOUNTING DIVISION								0
9.3	1000	Accounting Services								0
9.4	4000	SSP Development amortization								0
9.5	4000	MAPS Operations and Support								0
9.5a	4000	SEMA4 Operations and Support								0
9.6	4000	Budget Service-computer operations								0
9.7	4000	Sema 4 Deficit								0
9.8	4000	Maps Deficit								0
9.9	1000	Accounting Division Gen'l Gov't								23,299
10.2	1000	FINANCE-OTHER								0
10.3	1000	Financial Reporting								0
10.4	1000	Statewide Payroll Service								0
10.5	1000	Single Audit								0
10.6	1000	Other General Government								27,893
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS								0
11.3	100-0000	DOER-Personnel Administration								0
11.4	100-0000	DOER-SSP costs								0
11.5	100-0000	EMPLOYEE REL-ALL OTHER								16,188
12.2	G45	DEPARTMENT OF MEDIATION SERVICES								0
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES								0
12.4	100-3000	MEDIATION SVCS-OTHER								30,534
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR								0
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS								0
13.4		LEGIS AUDITS-PROGRAM AUDITS								0
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS								0
13.6	100-0000	LEGIS AUDITS-GENERAL GOVT								4,894
14.2	G64	TREASURER'S OFFICE								0
14.3	100-1001	TREASURER-TREASURY								0

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Sched. No.	Dept. Div.	Name	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	Trans & Sub	Total
			26.2 Department of Mediation Services	26.3 Mediation State Agencies	27.2 Office of the Legislative Auditor	27.3 OLA Financial Audits	27.5 OLA Single Audits	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable	
		<b>First Stepdown</b>								
14.4	100-1001	TREASURER-OTHER								59,565
15.2	G61	State Auditor								0
		<b>Second Stepdown</b>								
	02000	DEPARTMENT OF ADMINISTRATION								122,733
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT								0
16.3	4100	Commissioner								0
16.4	3110	Employee Assistance Program								0
16.5	4140	Personnel Services								0
16.6	3150	Fiscal Services								0
16.7	100-	Admin Mgmt - Non allocable								160
17.2	2300	BUREAU OF FACILITIES MANAGEMENT								0
17.3	4721	Facilities Mgmt - Allocable								0
17.4	4320	Real Estate Mgt - Leasing (10 Fund)								0
18.2	4490	Telecommunications (Allocable 10 Fd)								0
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT								0
19.3	5211-5216	Materials Management - Allocable 10 Fund								0
19.4	4222	Central Mail - Allocable 10 Fd								0
20.3	4500	Office of Technology (formerly IPO)								0
20.4	4500	Year 2000 project								13,883
21.2	G10	DEPARTMENT OF FINANCE								0
22.2	1000	FINANCE-BUDGET DIVISION								0
22.3	2000	Analysis & Control								0
22.4	2000	Budget Planning & Operations								0
22.5	2000	Budget Division Gen'l Gov't								1,617
23.2	1000	FINANCE-ACCOUNTING DIVISION								0
23.3	1000	Accounting Services								0
23.4	4000	SSP Development amortization								0
23.5	4000	Finance-Computer Services								0
23.5a	4000	Finance-Computer Services (other)								0
23.6	4000	Budget Service-computer operations								0
23.7	4000	Sema 4 Operations and Support								0
23.8	4000	Maps Operations								0
23.9	1000	Accounting Division Gen'l Gov't								0
24.2	1000	FINANCE-OTHER								0
24.3	1000	Financial Reporting								0
24.4	1000	Statewide Payroll Service								0
24.5	1000	Single Audit								0
24.6	1000	Other General Government								460
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS								0
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN								0
25.4	100-0000	SSP H/R PAYROLL (DOER)								102,002
25.5	100-0000	EMPLOYEE REL-ALL OTHER								2,648
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	(3,421)							0
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	699	(716)						0
26.4	100-3000	MEDIATION SVCS-OTHER	2,722	0						2,722
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	0	1	(88,021)					0
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	49,104	(49,104)				0
27.4		LEGIS AUDITS-PROGRAM AUDITS	0	0	26,119	0				26,119
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	12,507	0	(12,517)			0
27.6	100-0000	LEGIS AUDITS-GENERAL GOVT	0	0	291	0	0			291

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

			Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	Trans & Sub	
Sched. No.	Dept. Div.	Name	26.2 Department of Mediation Services	26.3 Mediation State Agencies	27.2 Office of the Legislative Auditor	27.3 OLA Financial Audits	27.5 OLA Single Audits	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable	Total
<b>First Stepdown</b>										
28.2	G64	TREASURER'S OFFICE	0	0	0	451	0	(1,005)		0
28.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	203	(203)	0
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	802	0	802
29.2	G61	State Auditor	0	0	0	25	0	0	0	25
	99YYY	Consumer Agencies	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	0	0	0	0	0	0	0	953
	100-2200	Materials Management Division	0	0	0	0	0	0	0	464
	5216	Materials Service and Distribution	0	0	0	0	0	0	0	30,050
	4330	State Building Code	0	0	0	0	0	0	0	63,590
	3510	Public Info Policy Analysis - PIPA	0	0	0	0	0	0	0	9,514
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0
	3300	Building Construction	0	0	0	0	0	0	0	79,502
	3160	Oil Overcharge (Stripper Wells)	0	0	0	0	0	0	0	2,931
	173-2400	911 Emergency	0	0	0	0	0	0	0	17
	3180	STAR (Tech Related Asst)	0	0	0	0	0	0	0	16,422
	3200	Volunteer Services	0	0	0	0	0	0	0	13,322
	4717	Capital Group Parking	0	0	0	0	0	0	0	84,583
	3240	Travel Management	0	0	0	0	0	0	1	211,605
	3170	Development Disabilities	0	0	0	0	0	0	0	11,102
	2200	Risk Management	0	0	0	0	0	0	0	27,790
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	0	0	0	0	0	4,004
	4501	Government Information Access Council	0	0	0	0	0	0	0	10,110
	690-2300	Building Fund Operations (69 Fund)	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	0	4	0	0	0	0	2	784,291
	4221	Minnesota Bookstore	0	0	0	0	0	0	0	76,816
	4220	Records Activities	0	0	0	0	0	0	0	43,980
	2600	Management Analysis	0	0	0	0	0	0	0	64,010
	4223	Printing Services	0	1	0	0	0	0	1	190,263
	5217	Central Stores	0	0	0	0	0	0	1	164,082
	4230	Cooperative Purchasing	0	0	0	0	0	0	0	15,902
	2400	Computer Services/Telecomm (97 Fund)	0	4	0	0	0	0	2	687,229
	4222	Central Mail - Addressing/Inserting	0	0	0	0	0	0	0	13,978
	4321	Real Estate Management	0	0	0	0	0	0	0	189
		Other-non allocable	0	0	0	0	0	0	0	32,922
	B04	Agriculture Department	0	8	0	453	0	0	2	523,476
	B11	Barber Examiners Board	0	0	0	70	0	0	0	6,340
	B13	Commerce Department	0	4	0	405	0	0	1	292,479
	B14	Animal Health Board	0	1	0	0	0	0	0	66,661
	B21	Economic Security	0	30	0	2,012	1,858	0	10	2,032,445
	B22	Trade & Economic Development Department (DTED)	0	3	0	419	332	0	1	359,498
	B23	MN Business Finance, Inc.	0	0	0	0	0	0	0	7,826
	B34	Housing Finance Agency	0	2	0	255	0	0	1	178,943
	B41	Workers' Compensation Court of Appeals	0	0	0	70	0	0	0	16,398
	B42	Labor & Industry Department	0	7	0	1,403	14	0	2	512,251
	B43	Iron Range Resources & Rehab. Board (IRRRB)	0	2	0	384	0	0	1	214,578
	B7A	Electricity Board	0	0	0	1	0	0	0	38,815
	B7E	Architecture, Engineering, Land Surveying & Landscape	0	0	0	54	0	0	0	17,879
	B7G	Boxing Board	0	0	0	54	0	0	0	4,944
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	55
	B7P	Accountancy Board	0	0	0	123	0	0	0	18,312
	B7S	Private Detective & Protective Agent Services Brd	0	0	0	0	0	0	0	2,453
	B80	Public Service Department	0	2	0	466	0	0	0	168,871
	B82	Public Utilities Commission	0	1	0	163	0	0	0	47,002
	B9A	World Trade Center Corp.	0	0	0	270	0	0	0	26,198

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (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 Audits	Net Costs 28.2 State Treasurer's Office	Trans & Sub 28.3 Treasurer Treasury Allocable	Total
		<b>First Stepdown</b>								
B9D		Amateur Sports Commission	0	0	0	114	0	0	0	16,333
B9H		Harmful Substances Compensation	0	0	0	0	0	0	0	17
B9U		MN Technology Institute	0	0	0	384	0	0	0	68,818
B9V		Agriculture Utilization Research Institute - Grant Agency	0	0	0	2	0	0	0	319
E25		Center for Arts Education	0	1	0	446	0	0	0	107,901
E26		MN State Colleges & Universities	0	194	0	6,412	5,804	0	17	7,749,645
E35		Education Aids	0	0	0	0	0	0	1	71,823
E37		Children, Families & Learning Department	0	6	0	1,535	1,002	0	3	718,237
E40		Historical Society	0	0	0	128	0	0	0	9,119
E44		Faribault Academies	0	3	0	29	0	0	0	104,194
E48		Labor Interpretive Center	0	0	0	0	0	0	0	2,261
E50		MN State Arts Board	0	0	0	155	0	0	0	29,706
E60		Higher Education Services Office	0	1	0	266	0	0	1	97,948
E77		Zoological Garden	0	4	0	163	0	0	1	255,520
E81		University of Minnesota - Grant Agency	0	0	0	1,620	0	0	0	103,638
E91		Academy of Science	0	0	0	0	0	0	0	223
E95		Humanities Commission - Grant Agency	0	0	0	0	0	0	0	182
E97		Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	129
E9W		Higher Ed Facilities Authority	0	0	0	0	0	0	0	1,619
G03		Lottery	0	3	0	470	0	0	0	119,205
G05		Racing Commission	0	0	0	76	0	0	0	19,710
G06		Attorney General	0	8	0	399	0	0	1	351,163
G09		Gambling Control Board	0	1	0	158	0	0	0	41,039
G15		Intergovernmental Information Systems	0	0	0	0	0	0	0	5,268
G16		Adm Cap Projects	0	0	0	0	0	0	0	847
G17		Human Rights Department	0	1	0	193	0	0	0	49,883
G19		Indian Affairs Council	0	0	0	177	0	0	0	19,832
G24		Department of Employee Relations-Non-general fund	0	2	0	0	0	0	0	114,853
G30		Strategic & Long Range Planning Office	0	1	0	163	0	0	0	105,818
G38		Investment Board	0	0	0	2,755	0	0	0	182,786
G39		Governor's Office	0	1	0	349	0	0	0	70,060
G53		Secretary of State	0	1	0	442	0	0	0	112,698
G59		Government Innovation and Cooperation Board	0	0	0	0	0	0	0	12,600
G61		State Auditor	0	2	0	337	0	0	0	95,339
G62		MN State Retirement System (MSRS)	0	1	0	1,288	0	0	1	101,931
G63		Public Employees Retirement Association (PERA)	0	1	0	1,055	0	0	2	126,757
G66		Municipal Board	0	0	0	47	0	0	0	9,585
G67		Revenue Department	0	21	0	3,312	0	0	22	1,263,133
G69		Teachers Retirement Association (TRA)	0	1	0	772	0	0	1	85,214
G90		Revenue Intergovernmental Payments	0	0	0	0	0	0	0	40,466
G92		Ombudsperson for Families	0	0	0	0	0	0	0	5,926
G93		Military Order of the Purple Heart - Grant Agency	0	0	0	0	0	0	0	529
G96		Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	167
G98		Veterans of Foreign Wars - Grant Agency	0	0	0	124	0	0	0	6,740
G99		Disabled American Veterans - Grant Agency	0	0	0	0	0	0	0	519
G9J		Ethical Practices Board	0	0	0	117	0	0	0	17,253
G9K		Administrative Hearings	0	1	0	139	0	0	0	68,692
G9L		Black Minnesotans Council	0	0	0	72	0	0	0	9,214
G9M		Spanish Speaking Affairs Council	0	0	0	330	0	0	0	23,301
G9N		Asian Pacific Minnesotans Council	0	0	0	147	0	0	0	11,814
G9Q		Finance - Debt Service	0	0	0	0	0	0	0	31,168
G9R		Finance - Non-Operating	0	0	0	0	0	0	0	28,450
GPR		Finance-payroll	0	0	0	0	0	0	0	70
G9S		Telecomm Access-Comm Impaired	0	0	0	0	0	0	0	160
G9X		Capitol Area Architectural & Planning Board	0	0	0	266	0	0	0	18,950

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (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 Audits	Net Costs 28.2 State Treasurer's Office	Trans & Sub 28.3 Treasurer Treasury Allocable	Total
		<b>First Stepdown</b>								
G9Y		Disability Council	0	0	0	48	0	0	0	16,952
H12		Health Department	0	18	0	313	335	0	5	1,301,402
H55		Human Services -Central Office	0	23	0	3,206	2,456	0	8	2,504,309
H55a		Human Services-Institutions	0	76	0	0	0	0	9	3,078,199
H75		Veterans Affairs Department	0	1	0	11	0	0	0	47,776
H76		Veterans Homes Board	0	12	0	972	0	0	2	618,497
H7B		Medical Practices Board	0	0	0	265	0	0	0	52,856
H7C		Nursing Board	0	0	0	1	0	0	0	31,877
H7D		Pharmacy Board	0	0	0	101	0	0	0	24,561
H7F		Dentistry Board	0	0	0	64	0	0	0	17,136
H7H		Chiropractors Board	0	0	0	64	0	0	0	14,300
H7J		Optometry Board	0	0	0	78	0	0	0	8,564
H7K		Nursing Home Administrators Board	0	0	0	69	0	0	0	8,898
H7L		Social Work Board	0	0	0	65	0	0	0	15,900
H7M		Marriage & Family Therapy Board	0	0	0	0	0	0	0	4,734
H7Q		Podiatric Medicine Board	0	0	0	4	0	0	0	2,687
H7R		Veterinary Medicine Board	0	0	0	4	0	0	0	5,201
H7U		Dietetics & Nutrition Practices Board	0	0	0	0	0	0	0	2,434
H7V		Psychology Board	0	0	0	0	0	0	0	10,499
H9G		Ombudsman - Mental Health and Mental Retardation	0	0	0	0	0	0	0	17,597
J33		Trial Courts	0	11	0	0	0	0	1	415,762
J52		Public Defense Board	0	7	0	375	0	0	1	269,364
J58		Court of Appeals	0	1	0	0	0	0	0	42,969
J65		Supreme Court	0	3	0	387	0	0	1	213,856
J68		Tax Court of Appeals	0	0	0	46	0	0	0	9,367
J70		Judicial Standards Board	0	0	0	0	0	0	0	3,509
L28		Senate	0	0	0	0	0	0	0	4,109
L31		House of Representatives	0	0	0	0	0	0	0	6,003
L51		Waste Management Leg Comm	0	0	0	0	0	0	0	21
L5A		Fiscal Policy Leg Comm	0	0	0	0	0	0	0	21
L5B		Waster Legis Comm	0	0	0	0	0	0	0	21
L5D		Legislative Coordinating Commission	0	0	0	0	0	0	0	3,252
L5F		Legislative Reference Library	0	0	0	0	0	0	0	372
L5G		Revisor of Statutes	0	0	0	0	0	0	0	1,983
L5H		Administrative Rules Comm	0	0	0	0	0	0	0	21
L5K		Pensions and Retirement Leg Comm	0	0	0	0	0	0	0	21
L5L		Mississippi River Parkway Leg Commission	0	0	0	0	0	0	0	122
L5M		Great Lakes Leg Comm	0	0	0	0	0	0	0	21
L5N		MN Resources Legislative Commission	0	0	0	0	0	0	0	1,248
L5P		Employee Relations Leg Comm	0	0	0	0	0	0	0	21
P01		Military Affairs Department	0	5	0	319	419	0	2	390,587
P07		Public Safety Department	0	29	0	1,211	0	0	14	2,657,347
P08		Ombudsman - Corrections	0	0	0	5	0	0	0	8,052
P78		Corrections Department	0	55	0	1,543	0	0	9	2,825,400
P7T		Peace Officer Standards & Training Board (POST)	0	0	0	189	0	0	0	25,896
P94		MN Safety Council - Grant Agency	0	0	0	0	0	0	0	60
P9E		Sentencing Guidelines Commission	0	0	0	82	0	0	0	10,426
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	0	1	0	42	0	0	0	85,619
R29		Natural Resources Department	0	47	0	1,505	0	0	18	3,330,488
R32		Pollution Control Agency	0	13	0	542	0	0	3	837,392
R9C		Voyageurs National Park	0	0	0	1	0	0	0	2,475
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	0	0	0	0	0	0	0	401
R9P		Water & Soil Resources Board	0	1	0	278	0	0	0	74,645
T79		Transportation Department	0	82	0	2,398	100	0	50	8,096,185

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

Sched. No.	Dept. Div.	Name	26.2 Department of Mediation Services	26.3 Mediation State Agencies	27.2 Office of the Legislative Auditor	27.3 OLA Financial Audits	27.5 OLA Single Audits	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable	Total
		<b>First Stepdown</b>								
T9B		Metro Council Transit Commission - Grant Agency	0	0	0	0	0	0	0	135
T9T		Transportation Regulation Board	0	0	0	48	0	0	0	7,724
Z99		Other	0	0	0	3,348	197	0	0	215,311
			<u>0</u>	<u>(7)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(5)</u>	<u>47,436,628</u>



STATE OF MINNESOTA  
SUMMARY OF ALLOCATION BASIS

DEPARTMENT	BASIS OF ALLOCATION
1.2 Equipment Use Charge	Cost of equipment inventory at fiscal year end.
<b>ADMINISTRATION - BUREAU OF ADMINISTRATIVE MANAGEMENT</b>	
2.2 Bureau General Support	Net administrative expenditures by division
2.3 Commissioner's Office	Number of FTE's- F.Y. 1996
2.4 Employee Assistance	Number of FTE's- F.Y. 1996
2.5 Personnel Office	Number of FTE's- F.Y. 1996
2.6 Fiscal Services	MAPS transactions
<b>ADMINISTRATION - BUREAU OF FACILITIES MANAGEMENT</b>	
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. 1996
4.2 Telecommunications	Communication Charges - F.Y. 1996
<b>ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT</b>	
5.2 General Support	Net administrative expenditures by division
5.3 Materials Management	Purchase Order Transactions
5.4 Central Mail	Postage revolving fund charges - F.Y. 1996
6.3 Planning and Info. Mgmt	F.Y. 1996 Intertech billings
<b>FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION</b>	
7.2 Department General Support	Net administrative expenditures by division
<b>FINANCE - BUDGET OPERATIONS AND SUPPORT</b>	
8.2 Budget General Support	Net administrative expenditures
8.3 Agency Controllers	MAPS Accounting transactions - F.Y. 1996
8.4 Budget Support	Budget transactions- F.Y. 1996

DEPARTMENT	BASIS OF ALLOCATION
<b>FINANCE - ACCOUNTING</b>	
9.2 Accounting General Support	Net administrative expenditures by division
9.3 Accounting Services	MAPS Accounting transactions - F.Y. 1996
9.4 Amortized SSP Development Costs	MAPS Accounting transactions- F.Y. 1996
9.5 MAPS Operations and System Support	MAPS Accounting transactions- F.Y. 1996
9.5a SEMA 4 Operations and System Support	Number of FTE's-FY 1996
9.6 Budget Service-Computer Operations	Number of Budget Transactions- F.Y. 1996
9.7 SEMA4 Operations Special Billing	Number of FTE's-F.Y. 1996
9.8 MAPS Operations Special Billing	MAPS Accounting Transactions- F.Y. 1996
<b>FINANCE - OTHER ALLOCABLE COSTS</b>	
10.2 Finance-Other General Support	Net administrative expenditures by division
10.3 Financial Reporting	MAPS accounting transactions - F.Y. 1996
10.4 Central Payroll	Number of FTE's - F.Y. 1996
10.5 Single Audit	Federal cash receipts - F.Y. 1996
<b>EMPLOYEE RELATIONS</b>	
11.2 General Support	Net cost by division
11.3 Personnel Administration	Number of FTE's - F.Y. 1996
<b>MEDIATION SERVICES</b>	
12.2 General Support	Net administrative expenditures by division
12.3 State Agencies	Number of FTE's - F.Y. 1996
<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
13.5 Single Audit	Actual hours of service - F.Y. 1996
<b>TREASURER</b>	
14.2 General Support	Net administrative expenditures by division
14.3 Treasury	MAPS accounting transactions & subsystem warrants
<b>STATE AUDITOR - SINGLE AUDIT</b>	
15.2 Single Audit	Federal cash receipts - F.Y. 1996

**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, 1996. 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 1998  
 First Stepdown

Schedule No. 1.1

Equipment

	Equipment	1.2 Equipment Use Charge	Allocated Out
	<u>Equipment</u>		
Direct Costs:			
Salaries	0		
Services	0		
Equipment	0		
Non-allowable expenses	0		
Total Direct Expenditures	<u>0</u>		0
Non-Allowable Expenses			
Equipment	0		0
Non-Allowable Expenses	0		0
Total Non-Allowable expenses	<u>0</u>		0
Net Eligible Direct Costs	0	0	0
<b>Add: Allocated Costs</b>			
Allocable Costs	515,336	515,336	
Sum of Allocable Costs	<u>515,336</u>	<u>515,336</u>	0
Distribution of Allocable Costs	0	(515,336)	515,336
Total Allocable Costs	<u>515,336</u>	0	<u>515,336</u>
Less: Disallowed Costs	0		
Net Allocable Costs	<u><u>515,336</u></u>	<u><u>0</u></u>	<u><u>515,336</u></u>

SCHEDULE 2.0

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

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

All general funded general support costs allocated to this cost center have been prorated to it's subcenters based on the actual F.Y. 1996 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. 1996.

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. 1996.

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

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 1998  
 First Stepdown

Schedule No. 2.1

## Administration

	<u>Bureau of Admin. Mgmt.</u>	<u>2.2 General Support Allocation</u>	<u>2.3 Admin Mgmt Commissioner's Office</u>	<u>2.4 Admin Mgmt Employee Assistance</u>	<u>2.5 Admin Mgmt Personnel Services</u>	<u>2.6 Admin Mg Fiscal Services</u>
Direct Costs:						
Salaries	851		497	354	360	696
Services	122		76	46	81	45
Equipment	3		1	2	6	0
Non-allowable expenses	0		0	0	0	0
<b>Total Direct Expenditures</b>	<b>973</b>	<b>0</b>	<b>573</b>	<b>400</b>	<b>441</b>	<b>741</b>
Non-Allowable Expenses						
Equipment	3	0	1	2	6	0
Non-Allowable Expenses	0	0	0	0	0	0
<b>Total Non-Allowable expenses</b>	<b>3</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>6</b>	<b>0</b>
<b>Net Eligible Direct Costs</b>	<b>970</b>	<b>0</b>	<b>572</b>	<b>398</b>	<b>435</b>	<b>741</b>
<b>Add: Allocated Costs</b>						
Equipment (6.67% of Asset Cos	22,226	22,226				
<b>Sum of Allocated Costs</b>	<b>23,196</b>	<b>22,226</b>				
<b>Distribution of Allocated Costs</b>	<b>0</b>	<b>(22,226)</b>	<b>5,690</b>	<b>3,963</b>	<b>5,001</b>	<b>7,572</b>
<b>Total Allocable Costs</b>	<b>23,196</b>					
<b>Less: Disallowed Costs</b>	<b>0</b>					
<b>Net Allocable Costs</b>	<b>23,196</b>	<b>0</b>	<b>5,690</b>	<b>3,963</b>	<b>5,001</b>	<b>7,572</b>

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. 1996 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. 1996.

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  
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Schedule No. 3.1

## Administration

	<b>Bureau of Property Management</b>	<b>3.2 General Support Allocation</b>	<b>3.3 Plant Mgmt Resource Recovery</b>	<b>3.4 Facilities Real Estate Management</b>	<b>4.3 Intertech Communications Center</b>
<b>Direct Costs:</b>					
Salaries	1,299,000		406,000	263,000	630,000
Services	1,167,000		263,000	73,000	831,000
Equipment	60,000		40,000	3,000	17,000
Non-allowable expenses	0		0	0	0
<b>Total Direct Expenditures</b>	<b>2,526,000</b>		<b>709,000</b>	<b>339,000</b>	<b>1,478,000</b>
<b>Non-Allowable Expenses</b>					
Equipment	60,000		40,000	3,000	17,000
Non-Allowable Expenses	0		0	0	0
<b>Total Non-Allowable expenses</b>	<b>60,000</b>		<b>40,000</b>	<b>3,000</b>	<b>17,000</b>
<b>Net Eligible Direct Costs</b>	<b>2,466,000</b>		<b>669,000</b>	<b>336,000</b>	<b>1,461</b>
<b>Add: Allocated Costs</b>					
Equipment (6.67% of Asset Cost	5,929	5,929			
Commissioner	8,165	8,165			
Employee Assistance Program	130	130			
Personnel Services	6,293	6,293			
Fiscal Services	7,732	7,732			
<b>Sum of Allocated Costs</b>	<b>2,494,249</b>	<b>28,249</b>	<b>669,000</b>	<b>336,000</b>	<b>1,461,000</b>
<b>Distribution of Allocated Costs</b>	<b>0</b>	<b>(28,249)</b>	<b>12,017</b>	<b>5,937</b>	<b>10,295</b>
<b>Total Allocable Costs</b>	<b>2,494,249</b>	<b>0</b>	<b>681,017</b>	<b>341,937</b>	<b>1,471,295</b>
<b>Less: Disallowed Costs</b>	<b>0</b>				
<b>Net Allocable Costs</b>	<b>2,494,249</b>	<b>0</b>	<b>681,017</b>	<b>341,937</b>	<b>1,471,295</b>

**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. 1996.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 net cost of these activities.

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

State of Minnesota  
 Summary of Allocated Costs  
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 First Stepdown

Schedule No. 4.1

Administration

	<u>Intertech Telecom- munications</u>	<b>4.2</b> <u>Intertech Telecom- munications</u>	<u>Allocated Out</u>
Direct Costs:			
Salaries	630,000		630,000
Services	831,000		831,000
Equipment	17,000		17,000
Non-allowable expenses	0		0
<b>Total Direct Expenditures</b>	<b>1,478,000</b>		<b>1,478,000</b>
Non-Allowable Expenses			
Equipment	17,000		17,000
Non-Allowable Expenses	0		0
<b>Total Non-Allowable expenses</b>	<b>17,000</b>		<b>17,000</b>
<b>Net Eligible Direct Costs</b>	<b>1,461,000</b>		<b>0 1,461,000</b>
<b>Add: Allocated Costs</b>			
Allocable Costs	0		
Equipment Use Charge	10,212	10,212	
Commissioner's Office	7,584	7,584	
Employee Assistance	121	121	
Personnel Office	5,845	5,845	
Fiscal Services	1,633	1,633	
Property Mgmt	10,295	10,295	
Resource Recovery	120	120	
<b>Sum of Allocable Costs</b>	<b>1,496,810</b>	<b>35,810</b>	<b>1,461,000</b>
<b>Distribution of Allocable Costs</b>	<b>0</b>	<b>(35,810)</b>	<b>35,810</b>
<b>Total Allocable Costs</b>	<b>1,496,810</b>	<b>0</b>	<b>1,496,810</b>
<b>Less: Disallowed Costs</b>	<b>0</b>		
<b>Net Allocable Costs</b>	<b>1,496,810</b>	<b>0</b>	<b>1,496,810</b>

**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 purchase order transactions processed in F.Y. 1996.
- **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. 1996 postage charges.
- **Office of Technology** - (Formerly Information, Strategies and Planning) plans, promotes, and controls coordination of state information architectures, standards and guidelines, information needs, analysis techniques, and contracts. (Starting in FY 1998, this division was transferred to the new department, Office of Technology.) 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 Intertech billings for F.Y. 1996.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 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.

State of Minnesota  
 Summary of Allocated Costs  
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Schedule No. 5.1

## Administration

	<b>Bureau of Operations Management</b>	<b>5.2 General Support Allocation</b>	<b>5.3 Operations Materials Management</b>	<b>5.4 Operations Central Mail</b>	<b>6.3 ISP Office of Technology (IPO)</b>
Direct Costs:	0				
Salaries	3,354,000		2,010,000	344,000	1,000,000
Services	810,000		517,000	154,000	139,000
Equipment	26,000		6,000	20,000	0
Non-allowable expenses	0		0	0	0
<b>Total Direct Expenditures</b>	<b>4,190,000</b>		<b>2,533,000</b>	<b>518,000</b>	<b>1,139,000</b>
Non-Allowable Expenses					
Equipment	26,000		6,000	20,000	0
Non-Allowable Expenses	0		0	0	0
<b>Total Non-Allowable expenses</b>	<b>26,000</b>		<b>6,000</b>	<b>20,000</b>	<b>0</b>
<b>Net Eligible Direct Costs</b>	<b>4,164,000</b>	<b>0</b>	<b>2,527,000</b>	<b>498,000</b>	<b>1,139,0</b>
<b>Add: Allocated Costs</b>					
Equipment (6.67% of Asset Co	38,222	38,222			
Commissioner	38,320	38,320			
Employee Assistance Progra	611	611			
Personnel Services	29,534	29,534			
Fiscal Services	25,491	25,491			
Facilities Mgmt - Allocable	898	898			
Real Estate Mgt - Leasing (10	1,366	1,366			
Telecommunications (Allocabl	1,846	1,846			
	0				
<b>Sum of Allocable Costs</b>	<b>4,300,288</b>	<b>136,288</b>	<b>2,527,000</b>	<b>498,000</b>	<b>1,139,000</b>
<b>Distribution of Allocable Costs</b>	<b>0</b>	<b>(136,288)</b>	<b>78,928</b>	<b>17,190</b>	<b>40,170</b>
<b>Total Allocable Costs</b>	<b>4,300,288</b>	<b>0</b>	<b>2,605,928</b>	<b>515,190</b>	<b>1,179,170</b>
<b>Less: Disallowed Costs</b>					
<b>Net Allocable Costs</b>	<b>4,300,288</b>	<b>0</b>	<b>2,605,928</b>	<b>515,190</b>	<b>1,179,170</b>

F.Y. 1998 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. 1996.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 net cost of these activities.

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

State of Minnesota  
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Schedule No. 7.1

**Finance**

	Department Of <u>Finance</u>	7.2 General Support <u>Allocation</u>	8.2 Finance Budget <u>Division</u>	9.2 Finance Accounting <u>Division</u>	10.2 Finance <u>Other</u>
Direct Costs:	0				
Salaries	0				
Services	0				
Equipment	0				
Non-allowable expenses	0				
Total Direct Expenditures	0		0	0	0
Non-Allowable Expenses					
Equipment	0		0	0	0
Non-Allowable Expenses	0		0	0	0
Total Non-Allowable expenses	0		0	0	0
Net Eligible Direct Costs	0	0	0	0	0
<b>Add: Allocated Costs</b>					
Allocable Costs	1,389,000	1,389,000			
Equipment (6.67% of Asset Cost)	127,795	127,795			
Commissioner	98,066	98,066			
Employee Assistance Program	1,563	1,563			
Personnel Services	75,580	75,580			
Facilities Mgmt - Allocable	4,652	4,652			
Real Estate Mgt - Leasing (10 Fund)	911	911			
Telecommunications (Allocable 10 Fd)	10,170	10,170			
Materials Management - Allocable 10 F	7,657	7,657			
Central Mail - Allocable 10 Fd	22,470	22,470			
Planning and Info Mgmt (old IPO)	188,615	188,615			
Sum of Allocable Costs	1,926,479	1,926,479			
Distribution of Allocable Costs	0	(1,926,479)	172,701	1,571,993	181,785
Total Allocable Costs	1,926,479	0	172,701	1,571,993	181,785
Less: Disallowed Costs					
Net Allocable Costs	1,926,479	0	172,701	1,571,993	181,785

**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. 1996. 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 budget transactions in the state's accounting system as of June 1996.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 net cost of these activities.

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

State of Minnesota  
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Schedule No. 8.1

## Finance

	<b>Finance Budget Division</b>	<b>8.2 General Support Allocation</b>	<b>8.3 Finance Analysis &amp; Control</b>	<b>8.4 Finance Budget Planning &amp; Operations</b>	<b>8.5 Finance Budget Ops Non-allocable</b>
<b>Direct Costs:</b>					
Salaries	2,057,000		1,177,000	739,000	141,000
Services	71,000		39,000	25,000	7,000
Equipment	0		0	0	0
Non-allowable expenses	0		0	0	0
<b>Total Direct Expenditures</b>	<b>2,128,000</b>		<b>1,216,000</b>	<b>764,000</b>	<b>148,000</b>
<b>Non-Allowable Expenses</b>					
Equipment	0		0	0	0
Non-Allowable Expenses	0		0	0	0
<b>Total Non-Allowable expenses</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Eligible Direct Costs</b>	<b>2,128,000</b>		<b>1,216,000</b>	<b>764,000</b>	<b>148,000</b>
<b>Add: Allocated Costs</b>					
DEPARTMENT OF FINANCE	172,701	172,701			
<b>Sum of Allocable Costs</b>	<b>2,300,701</b>	<b>172,701</b>	<b>1,216,000</b>	<b>764,000</b>	<b>148,000</b>
<b>Distribution of Allocable Costs</b>	<b>0</b>	<b>(172,701)</b>	<b>104,417</b>	<b>55,893</b>	<b>12,391</b>
<b>Total Allocable Costs</b>	<b>2,300,701</b>	<b>0</b>	<b>1,320,417</b>	<b>819,893</b>	<b>160,391</b>
<b>Less: Disallowed Costs</b>	<b>160,391</b>				<b>160,391</b>
<b>Net Allocable Costs</b>	<b>2,140,310</b>	<b>0</b>	<b>1,320,417</b>	<b>819,893</b>	<b>0</b>

**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. 1996 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. 1996.

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

State of Minnesota  
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Schedule No. 9.1

Finance

	Finance Accounting Department	9.2 General Support Allocation	9.3 Finance Accounting Services	9.4 Finance SSP Dev Costs	9.5 Finance MAPS Ops & Support	9.51 Finance Sema 4 Ops & Support	9.6 Finance Budget Info Systems Support	9.7 Finance SEMA4 Special Billing	9.8 Finance MAPS Special Billing	9.9 Finance Accounting Gen'l Govt
Direct Costs:	6,720,500									
Salaries	18,582,800		1,579,000		1,778,000	1,538,000	270,000	1,555,500	1,555,500	0
Services	11,862,300		449,000	3,182,300	3,856,000	4,114,000	261,000			0
Equipment	234,000		10,000		127,000	97,000	0			0
Non-allowable expenses	1,763,000		1,423,000		174,000	166,000	0			0
Total Direct Expenditures	20,579,800		3,461,000	3,182,300	5,935,000	5,915,000	531,000	1,555,500	1,555,500	0
Non-Allowable Expenses										
Equipment	234,000		10,000	0	127,000	97,000	0	0	0	0
Non-Allowable Expenses	1,763,000		1,423,000	0	174,000	166,000	0	0	0	0
Total Non-Allowable expenses	1,997,000		1,433,000	0	301,000	263,000	0	0	0	0
Net Eligible Direct Costs	18,582,800	0	2,028,000	3,182,300	5,634,000	5,652,000	531,000	1,555,500	1,555,500	0
Add: Allocated Costs										
DEPARTMENT OF FINANCE	1,571,993	1,571,993								
Sum of Allocable Costs	20,154,793	1,571,993	2,028,000	3,182,300	5,634,000	5,652,000	531,000	1,555,500	1,555,500	0
Distribution of Allocable Costs	2	(1,571,993)	200,586	413,631	445,579	445,579	43,321			23,299
Total Allocable Costs	20,154,795	0	2,228,586	3,595,931	6,079,579	6,097,579	574,321	1,555,500	1,555,500	23,299
Less: Disallowed Costs	23,299									23,299
Net Allocable Costs	20,131,494	0	2,228,586	3,595,931	6,079,579	6,097,579	574,321	1,555,500	1,555,500	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. 1996.

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. 1996.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1996 FTE's.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 net cost of these activities.

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

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

State of Minnesota  
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Schedule No. 10.1

Finance

	Department of Finance <u>Other</u>	10.2 General Support <u>Allocation</u>	10.3 Finance Financial <u>Reporting</u>	10.4 Finance Statewide <u>Payroll</u>	10.5 Finance Single <u>Audit</u>	10.6 Finance Other <u>General Gov't</u>
Direct Costs:						
Salaries	2,405,000		989,000	1,030,000	23,000	363,000
Services	671,000		46,000	511,000	1,000	113,000
Equipment	32,000		25,000	6,000	1,000	0
Non-allowable expenses	0					
Total Direct Expenditures	3,108,000		1,060,000	1,547,000	25,000	476,000
Non-Allowable Expenses						
Equipment	32,000		25,000	6,000	1,000	0
Non-Allowable Expenses	0		0	0	0	0
Total Non-Allowable expenses	32,000		25,000	6,000	1,000	0
Net Eligible Direct Costs		0	1,035,000	1,541,000	24,000	476,000
Add: Allocated Costs						
DEPARTMENT OF FINANCE	0	181,785				
Sum of Allocable Costs	0	181,785	1,035,000	1,541,000	24,000	476,000
Distribution of Allocable Costs	0	(181,785)	48,295	106,522	1,075	27,893
Total Allocable Costs	3,257,785	0	1,081,295	1,647,522	25,075	503,893
Less: Disallowed Costs	503,893					503,893
Net Allocable Costs	2,753,892	0	1,081,295	1,647,522	25,075	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. 1996.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 net cost of these activities.

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

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

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Schedule No. 11.1

**Employee Relations**

	Department Of Employee Rel.	11.2 General Support Allocation	11.3 DOER Personnel Administra	11.5 DOER DOER-Non Allocable
<b>Direct Costs:</b>				
Salaries		5,390,000	5,316,000	74,000
Services		2,044,000	1,889,000	155,000
Equipment		62,000	62,000	0
Non-allowable expenses		0	0	0
<b>Total Direct Expenditures</b>		<b>7,496,000</b>	<b>7,267,000</b>	<b>229,000</b>
<b>Non-Allowable Expenses</b>				
Equipment		62,000	62,000	0
Non-Allowable Expenses		0	0	0
<b>Total Non-Allowable expenses</b>		<b>62,000</b>	<b>62,000</b>	<b>0</b>
<b>Net Eligible Direct Costs</b>			<b>0</b>	<b>7,205,000</b>
<b>Add: Allocated Costs</b>				<b>229,000</b>
<b>Allocable Costs</b>	<b>406,000</b>	<b>406,000</b>		
Equipment (6.67% of Asset Cost)	203,214	203,214		
Employee Assistance Program	1,017	1,017		
Facilities Mgmt - Allocable	1,389	1,389		
Real Estate Mgt - Leasing (10 Fund)	455	455		
Telecommunications (Allocable 10 Fd)	2,887	2,887		
Materials Management - Allocable 10 Fund	7,619	7,619		
Central Mail - Allocable 10 Fd	2,987	2,987		
Planning and Info Mgmt (old IPO)	3,885	3,885		
Analysis & Control	1,636	1,636		
Budget Planning & Operations	1,851	1,851		
Accounting Services	2,761	2,761		
Finance-SSP	4,455	4,455		
Finance-Computer Services MAPS portion	7,533	7,533		
Finance-Computer Services SEMA 4 portio	15,353	15,353		
Finance-Budget Services	1,297	1,297		
SEMA 4 Special Billing	3,917	3,917		
MAPS Special Billing	1,927	1,927		
Finance-Financial Reporting.	1,340	1,340		
Finance-Central Payroll	4,148	4,148		
<b>Sum of Allocable Costs</b>	<b>675,671</b>	<b>675,671</b>	<b>7,205,000</b>	<b>229,000</b>
<b>Distribution of Allocable Costs</b>	<b>0</b>	<b>(675,671)</b>	<b>659,483</b>	<b>16,188</b>
<b>Total Allocable Costs</b>	<b>8,109,671</b>	<b>0</b>	<b>7,864,483</b>	<b>245,188</b>
Less: Disallowed Costs	245,188			245,188
<b>Net Allocable Costs</b>	<b>7,864,483</b>	<b>0</b>	<b>7,864,483</b>	<b>0</b>

**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. 1996.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 net cost of these activities.

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

Ref.: OMB A-87, Attachment B, part 11.

State of Minnesota  
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Schedule No. 12.1

Mediation Services

	Office Of Mediatio Services	12.2 General Support Allocation	12.3 MED Mediation Allocable	12.4 MED Mediation General Gov't
<b>Direct Costs:</b>				
Salaries	1,231,000		281,000	950,000
Services	303,000		69,000	234,000
Equipment	15,000		3,000	12,000
Non-allowable expenses	0		0	0
Total Direct Expenditures	1,549,000		353,000	1,196,000
<b>Non-Allowable Expenses</b>				
Equipment	15,000		3,000	12,000
Non-Allowable Expenses	0		0	0
Total Non-Allowable expenses	15,000		3,000	12,000
<b>Net Eligible Direct Costs</b>	1,534,000	0	350,000	1,184,000
<b>Add: Allocated Costs</b>				
Equipment Usage	15,620	15,620		
Employee Assistance Program	208	208		
Facilities Mgmt - Allocable	364	364		
Telecommunications (Allocable 10 Fd)	845	845		
Materials Management - Allocable 10 F	1,817	1,817		
Central Mail - Allocable 10 Fd	439	439		
Office of Technology (formerly IPO)	126	126		
Analysis & Control	559	559		
Budget Planning & Operations	2,003	2,003		
Accounting Services	944	944		
SSP Development amortization	1,523	1,523		
MAPS Operations and Support	2,574	2,574		
SEMA4 Operations and Support	3,138	3,138		
Budget Service-computer operations	1,403	1,403		
Sema 4 Special Billing	800	800		
Maps Special Billing	659	659		
Financial Reporting	458	458		
Statewide Payroll Service	848	848		
DOER-Personnel Administration	4,047	4,047		
	0			
Sum of Allocable Costs	1,572,375	38,375	350,000	1,184,000
Distribution of Allocable Costs	0	(38,375)	7,841	30,534
Total Allocable Costs	1,572,375	0	357,841	1,214,534
Less: Disallowed Costs	1,214,534			1,214,534
Net Allocable Costs	357,841	0	357,841	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. 1996 allocation statistic.

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. 1996.

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. 1996 allocation.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 net cost of these activities.

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

State of Minnesota  
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Schedule No. 13.1

Office of the Legislative Auditor

	Office Of Legislative Auditor	13.2 General Support Allocation	13.3 OLA OLA-Financial Audits	13.4 OLA OLA-Single Audits	13.5 OLA OLA-Audit Comm
<b>Direct Costs:</b>					
Salaries	2,401,000		1,907,000	486,000	8,000
Services	127,000		94,000	24,000	9,000
Equipment	0		0	0	0
Non-allowable expenses	0		0	0	0
<b>Total Direct Expenditures</b>	<b>2,528,000</b>		<b>2,001,000</b>	<b>510,000</b>	<b>17,000</b>
<b>Non-Allowable Expenses</b>					
Equipment	0		0	0	0
Non-Allowable Expenses	0		0	0	0
<b>Total Non-Allowable expenses</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Eligible Direct Costs</b>	<b>2,528,000</b>	<b>0</b>	<b>2,001,000</b>	<b>510,000</b>	<b>17,000</b>
<b>Add: Allocated Costs</b>					
<b>Allocable Costs</b>	<b>932,000</b>	<b>932,000</b>			
Equipment Usage	62,359	62,359			
Employee Assistance Program	628	628			
Facilities Mgmt - Allocable	926	926			
Real Estate Mgt - Leasing (10 Fund)	455	455			
Telecommunications (Allocable 10 Fd)	1,343	1,343			
Materials Management - Allocable 10 Fund	3,607	3,607			
Central Mail - Allocable 10 Fd	657	657			
Office of Technology (formerly IPO)	977	977			
Analysis & Control	838	838			
Budget Planning & Operations	485	485			
Accounting Services	1,415	1,415			
SSP Development amortization	2,283	2,283			
MAPS Operations and Support	3,860	3,860			
SEMA4 Operations and Support	9,478	9,478			
Budget Service-computer operations	340	340			
Sema 4 Special Billing	2,418	2,418			
Maps Special Billing	988	988			
Financial Reporting	686	686			
Statewide Payroll Service	2,561	2,561			
DOER-Personnel Administration	12,224	12,224			
MEDIATIONS SVCS-STATE AGENCIES	556	556			
<b>Sum of Allocable Costs</b>	<b>3,569,084</b>	<b>1,041,084</b>	<b>2,001,000</b>	<b>510,000</b>	<b>17,000</b>
<b>Distribution of Allocable Costs</b>	<b>0</b>	<b>(1,041,084)</b>	<b>825,844</b>	<b>210,347</b>	<b>4,893</b>
<b>Total Allocable Costs</b>	<b>3,569,084</b>	<b>0</b>	<b>2,826,844</b>	<b>720,347</b>	<b>21,893</b>
<b>Less: Disallowed Costs</b>	<b>21,893</b>				<b>21,893</b>
<b>Net Allocable Costs</b>	<b>3,547,191</b>	<b>0</b>	<b>2,826,844</b>	<b>720,347</b>	<b>0</b>

**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. 1996 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  
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Schedule No. 14.1

State Treasurer

	State Treasurer	14.2 General Support Allocatio	14.3 OTA Treasurer Operations	14.4 OTA Treasurer's- Non-Allocable
<b>Direct Costs:</b>				
Salaries	661,000		375,000	286,000
Services	1,990,000		198,000	1,792,000
Equipment	20,000		11,000	9,000
Non-allowable expenses	0		0	0
<b>Total Direct Expenditures</b>	<b>2,671,000</b>		<b>584,000</b>	<b>2,087,000</b>
<b>Non-Allowable Expenses</b>				
Equipment	20,000		11,000	9,000
Non-Allowable Expenses	0		0	0
<b>Total Non-Allowable expenses</b>	<b>20,000</b>		<b>11,000</b>	<b>9,000</b>
<b>Net Eligible Direct Costs</b>	<b>2,651,000</b>	<b>0</b>	<b>573,000</b>	<b>2,078,000</b>
<b>Add: Allocated Costs</b>				
Equipment Usage	29,759	29,759		
Employee Assistance Program	118	118		
Facilities Mgmt - Allocable	521	521		
Real Estate Mgt - Leasing (10 Fund)	455	455		
Telecommunications (Allocable 10 Fd)	573	573		
Materials Management - Allocable 10 Fund	923	923		
Central Mail - Allocable 10 Fd	209	209		
Office of Technology (formerly IPO)	161	161		
Analysis & Control	927	927		
Budget Planning & Operations	2,081	2,081		
Accounting Services	1,564	1,564		
SSP Development amortization	2,524	2,524		
MAPS Operations and Support	4,268	4,268		
SEMA4 Operations and Support	1,779	1,779		
Budget Service-computer operations	1,458	1,458		
Sema 4 Special Billing	454	454		
Maps Special Billing	1,092	1,092		
Financial Reporting	759	759		
Statewide Payroll Service	481	481		
DOER-Personnel Administration	2,294	2,294		
MEDIATIONS SVCS-STATE AGENCIES	104	104		
Legislative Auditor	22,139	22,139		
<b>Sum of Allocable Costs</b>	<b>2,725,643</b>	<b>74,643</b>	<b>573,000</b>	<b>2,078,000</b>
<b>Distribution of Allocable Costs</b>	<b>0</b>	<b>(74,643)</b>	<b>15,078</b>	<b>59,565</b>
<b>Total Allocable Costs</b>	<b>2,725,643</b>	<b>0</b>	<b>588,078</b>	<b>2,137,565</b>
<b>Less: Disallowed Costs</b>	<b>2,137,565</b>			<b>2,137,565</b>
<b>Net Allocable Costs</b>	<b>588,078</b>	<b>0</b>	<b>588,078</b>	<b>0</b>

**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. 1996.

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

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Schedule No. 15.1

**State Auditor**

	<u>State Auditor</u>	<u>15.2 General Support Allocatio</u>	<u>15.2 Allocated Out</u>
Direct Costs:			
Salaries	0		
Services	0		
Equipment	0		
Non-allowable expenses	0		
Total Direct Expenditures	0		0
Non-Allowable Expenses			
Equipment	0		0
Non-Allowable Expenses	0		0
Total Non-Allowable expenses	0		0
Net Eligible Direct Costs	0	0	0
<b>Add: Allocated Costs</b>			
Allocable Costs	52,000	52,000	
Sum of Allocable Costs	52,000	52,000	0
Distribution of Allocable Costs	0	(52,000)	52,000
Total Allocable Costs	52,000	0	52,000
Less: Disallowed Costs	0		
Net Allocable Costs	52,000	0	52,000

**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.

State of Minnesota  
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Schedule No. 16.1

Administration

	Bureau of Admin Mgmt	16.2 General Support Allocation	16.3 Admin Mgmt Commissioner's Office	16.4 Admin Mgmt Employee Assistance	16.5 Admin Mgmt Personnel Services	16.6 Admin Mgmt Fiscal Services	16.7 Admin Mgmt Administration Non-allocable
Direct Costs:							
Salaries	0						
Services	0						
Equipment	0						
Non-allowable expenses	0		0				
Total Direct Expenditures	0		0	0	0	0	0
Non-Allowable Expenses							
Equipment	0		0	0	0	0	0
Non-Allowable Expenses	0		0	0	0	0	0
Total Non-Allowable expenses	0		0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0	0
Add: Allocated Costs							
First Stepdown							
Commissioner	21,747	21,747					
Employee Assistance Program	347	347					
Personnel Services	16,761	16,761					
Fiscal Services	10,303	10,303					
Facilities Mgmt - Allocable	436	436					
Real Estate Mgt - Leasing (10 Fund)	2,732	2,732					
Telecommunications (Allocable 10 Fd)	803	803					
Materials Management - Allocable 10 Fund	3,849	3,849					
Central Mail - Allocable 10 Fd	192	192					
Office of Technology (formerly IPO)	104	104					
Analysis & Control	787	787					
Budget Planning & Operations	1,218	1,218					
Accounting Services	1,329	1,329					
SSP Development amortization	2,144	2,144					
MAPS Operations and Support	3,625	3,625					
SEMA4 Operations and Support	5,233	5,233					
Budget Service-computer operations	853	853					
Sema 4 Special Billing	1,335	1,335					
Maps Special Billing	927	927					
Financial Reporting	645	645					
Statewide Payroll Service	1,414	1,414					
DOER-Personnel Administration	6,749	6,749					
MEDIATIONS SVCS-STATE AGENCIES	307	307					
Treasurer's Office		306					
Sum of Allocable Costs	84,146	84,146	0	0	0	0	0
Distribution of Allocable Costs	0	(84,146)	21,501	14,975	18,898	28,611	160
Total Allocable Costs	84,145	0	21,501	14,975	18,898	28,611	160
Less: Disallowed Costs	160						160
Net Allocable Costs	83,985	0	21,501	14,975	18,898	28,611	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.

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Schedule No. 17.1

Administration

	<u>Bureau of Facilities Management</u>	<u>17.2 General Support Allocation</u>	<u>17.3 Plant Mgm Resource Recovery</u>	<u>17.4 Facilities Real Estate Management</u>
Direct Costs:	0			
Salaries	0			
Services	0			
Equipment	0			
Non-allowable expenses	0			
Total Direct Expenditures	0		0	0
Non-Allowable Expenses				
Equipment	0		0	0
Non-Allowable Expenses	0		0	0
Total Non-Allowable expenses	0		0	0
Net Eligible Direct Costs	0	0	0	0
<b>Add: Allocated Costs</b>				
<b>First Stepdown</b>				
Facilities Mgmt - Allocable	0	210		
Real Estate Mgt - Leasing (10 Fund)	0	455		
Telecommunications (Allocable 10 Fd)	0	265		
Materials Management - Allocable 10 Fund	0	1,576		
Central Mail - Allocable 10 Fd	0	137		
Planning and Info Mgmt (old IPO)	0	50		
Analysis & Control	0	591		
Budget Planning & Operations	0	1,452		
Accounting Services	0	997		
SSP development	0	1,609		
Finance-Computer Services Maps portion	0	2,721		
Finance-Computer Services Sema 4 portio	0	1,965		
Budget Service-computer operations	0	1,017		
Financial Reporting	0	501		
Statewide Payroll Service	0	696		
Financial Reporting	0	484		
Central Payroll	0	531		
DOER Administration	0	2,534		
Mediation Services	0	115		
Treasurer	0	229		
Second Stepdown				
Commissioner	0	383		
Employee Assistance	0	5		
Personnel Office	0	336		
Fiscal Services	0	87		
Sum of Allocable Costs	18,946	18,946	0	0
Distribution of Allocable Costs	0	(18,946)	12,681	6,265
Total Allocable Costs	18,946	0	12,681	6,265
Less: Disallowed Costs	0			
Net Allocable Costs	18,946	0	12,681	6,265

F.Y. 1998 Budget

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  
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 Second Stepdown

Schedule No. 18.1

Administration

	<u>Intertech Telecom- munications</u>	<u>General Support Allocation</u>	<u>18.2 Intertech Telecom- munications</u>
Direct Costs:	0		
Salaries	0		
Services	0		
Equipment	0		
Non-allowable expenses	0		
Total Direct Expenditures	0		0
Non-Allowable Expenses			
Equipment	0		0
Non-Allowable Expenses	0		0
Total Non-Allowable expenses	0		0
Net Eligible Direct Costs	0	0	0
<b>Add: Allocated Costs</b>			
<u>First Stepdown</u>			
Telecommunications (Allocable 10 Fd)	581	581	
Materials management	587	587	
Central Mail	72	72	
Office of Technology	29	29	
Finance Agency Controllers	125	125	
Finance-Budget Support	85	85	
Accounting Services	211	211	
SSP Development amortization	340	340	
MAPS Operations and Support	575	575	
SEMA4 Operations and Support	1,825	1,825	
Budget Service-computer operations	60	60	
Sema 4 Special Billing	466	466	
Maps Special Billing	147	147	
Financial Reporting	102	102	
Statewide Payroll Service	493	493	
DOER-Personnel Administration	2,354	2,354	
Mediation State Agencies	107	107	
Treasurer-Operations	48	48	
<u>Second Stepdown</u>			
Commissioner's Office	355	355	
Employee Assistance	4	4	
Personnel Office	312	312	
	18	18	
Sum of Allocable Costs	8,896	8,896	
Distribution of Allocable Costs	0	(8,896)	8,896
Total Allocable Costs	8,896	0	8,896
Less: Disallowed Costs	0		
Net Allocable Costs	8,896	0	8,896

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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.

State of Minnesota  
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Schedule No. 19.1

Administration

	Bureau Of Operations Management	19.2 General Support Allocation	19.3 Operations Materials Management	19.4 Operations Central Mail	20.3 ISP Office of Technology (IPO)
Direct Costs:	0				
Salaries	0				
Services	0				
Equipment	0				
Non-allowable expenses	0				
Total Direct Expenditures	0		0	0	0
Non-Allowable Expenses					
Equipment	0		0	0	0
Non-Allowable Expenses	0		0	0	0
Total Non-Allowable expenses	0		0	0	0
Net Eligible Direct Costs	0	0	0	0	0
Add: Allocated Costs					
First Stepdown	0				
Materials Management - Allocable 10 Fund	5,067	5,067			
Central Mail - Allocable 10 Fd	1,366	1,366			
Office of Technology (formerly IPO)	214	214			
Analysis & Control	1,948	1,948			
Budget Planning & Operations	996	996			
Accounting Services	3,288	3,288			
SSP Development amortization	5,305	5,305			
MAPS Operations and Support	8,969	8,969			
SEMA4 Operations and Support	9,221	9,221			
Budget Service-computer operations	698	698			
Sema 4 Special Billing	2,352	2,352			
Maps Special Billing	2,295	2,295			
Financial Reporting	1,595	1,595			
Statewide Payroll Service	2,491	2,491			
DOER-Personnel Administration	11,893	11,893			
MEDIATIONS SVCS-STATE AGENCIES	541	541			
Treasurer's Office	757	757			
Second Stepdown	0				
Commissioner	1,796	1,796			
Employee Assistance	23	23			
Personnal Services	1,578	1,578			
Fiscal Services	286	286			
Resource Recovery	17	17			
Facilities management	26	26			
Telecommunications	11	11			
Sum of Allocable Costs	62,733	62,733	0	0	0
Distribution of Allocable Costs	(1,402)	(62,733)	35,518	7,736	18,077
Total Allocable Costs	61,331	0	35,518	7,736	18,077
Less: Disallowed Costs	0				
Net Allocable Costs	62,733	0	35,518	7,736	18,077

F.Y. 1998 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.

State of Minnesota  
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Schedule No. 21.1

Finance

	Finance Department	21.2 General Support Allocation	22.2 Finance Budget Division	23.2 Finance Accounting Division
Direct Costs:	0			
Salaries	0			
Services	0			
Equipment	0			
Non-allowable expenses	0			
Total Direct Expenditures	0		0	0
Non-Allowable Expenses				
Equipment	0		0	0
Non-Allowable Expenses	0		0	0
Total Non-Allowable expenses	0		0	0
Net Eligible Direct Costs	0	0	0	0
<b>Add: Allocated Costs</b>				
<u>First Stepdown</u>				
Analysis & Control	2,015	2,015		
Budget Planning & Operations	2,181	2,181		
Accounting Services	3,400	3,400		
SSP Development amortization	5,486	5,486		
MAPS Operations and Support	9,275	9,275		
SEMA4 Operations and Support	23,597	23,597		
Budget Service-computer operations	1,528	1,528		
Sema 4 Special Billing	6,020	6,020		
Maps Special Billing	2,373	2,373		
Financial Reporting	1,650	1,650		
Statewide Payroll Service	6,376	6,376		
DOER-Personnel Administration	30,435	30,435		
MEDIATIONS SVCS-STATE AGENCIE	1,385	1,385		
OLA Financial Audits	127,683	127,683		
Treasurer	782	782		
<u>Second Stepdown</u>	0			
Employee Assistance	58	58		
Resource Recovery	87	87		
Facilities Management	18	18		
Telecommunications	61	61		
Materials Management	105	105		
Central Mail	339	339		
Office of Technology	2,892	2,892		
-	0			
Sum of Allocable Costs	227,746	227,746	0	0
Distribution of Allocable Costs	0	(227,746)	22,544	205,202
Total Allocable Costs	227,746	0	22,544	205,202
Less: Disallowed Costs	0			
Net Allocable Costs	227,746	0	22,544	205,202

F.Y. 1998 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.

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 1998  
 Second Stepdown

Schedule No. 22.1

Finance

	<u>Finance Budget Division</u>	<u>22.2 General Support Allocation</u>	<u>22.3 Finance Analysis &amp; Control</u>	<u>22.4 Finance Budget Planning &amp; Operations</u>	<u>22.5 Finance Budget Ops Non-allocable</u>
Direct Costs:	0				
Salaries	0				
Services	0				
Equipment	0				
Non-allowable expenses	0				
Total Direct Expenditures	0		0	0	0
Non-Allowable Expenses					
Equipment	0		0	0	0
Non-Allowable Expenses	0		0	0	0
Total Non-Allowable expenses	0		0	0	0
Net Eligible Direct Costs	0	0	0	0	
<b>Add: Allocated Costs</b>					
<u>First Stepdown</u>					
<u>Second Stepdown</u>					
Finance Budget Division	22,544	22,544			
-	0				
-					
Sum of Allocable Costs	22,544	22,544	0	0	0
Distribution of Allocable Costs	(1)	(22,544)	13,630	7,296	1,617
Total Allocable Costs	22,543	0	13,630	7,296	1,617
Less: Disallowed Costs	0				
Net Allocable Costs	22,544	0	13,630	7,296	1,617

**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.

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 1998  
 Second Stepdown

Schedule No. 23.1

Finance

	Finance Accounting Division	23.2 General Support Allocation	23.3 Finance Accounting Services	23.4 Finance SSP Dev Costs	23.5 Finance Sema 4 Ops & Support	23.5a Finance MAPS Ops & Support	23.6 Finance Budget Info Systems Support	23.9 Finance General Gov't
Direct Costs:	0							
Salaries	0							
Services	0							
Equipment	0							
Non-allowable expenses	0							
Total Direct Expenditures	0		0	0	0	0	0	0
Non-Allowable Expenses								
Equipment	0		0	0	0	0	0	0
Non-Allowable Expenses	0		0	0	0	0	0	0
Total Non-Allowable expenses	0		0	0	0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0	0	0
Add: Allocated Costs								
First Stepdown								
Second Stepdown								
Finance Accounting Division	205,202	205,202						
-	0							
Sum of Allocable Costs	205,202	205,202	0	0	0	0	0	0
Distribution of Allocable Costs	(1)	(205,202)	25,798	53,195	57,304	60,339	5,571	2,998
Total Allocable Costs	205,201	0	25,798	53,195	57,304	60,339	5,571	2,998
Less: Disallowed Costs	2,998							
Net Allocable Costs	202,206	0	25,798	53,195	57,304	60,339	5,571	0

F.Y. 1998 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.

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 1998  
 Second Stepdown

Schedule No. 24.1

Finance

	Finance Other	24.2 General Support Allocation	24.3 Finance Financial Reporting	24.4 Finance Statewide Payroll	24.5 Finance Single Audit	24.6 Finance Other General Gov't
Direct Costs:	0					
Salaries	0					
Services	0					
Equipment	0					
Non-allowable expenses	0					
Total Direct Expenditures	0		0	0	0	0
Non-Allowable Expenses						
Equipment	0		0	0	0	0
Non-Allowable Expenses	0		0	0	0	0
Total Non-Allowable expenses	0		0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	
<b>Add: Allocated Costs</b>						
<u>First Stepdown</u>						
<u>Second Stepdown</u>						
Finance Other	2,996	2,996				
-	0					
Sum of Allocable Costs	2,996	2,996	0	0	0	0
Distribution of Allocable Costs	1	(2,996)	763	1,756	18	460
Total Allocable Costs	2,997	0	763	1,756	18	460
Less: Disallowed Costs	460					460
Net Allocable Costs	2,536	0	763	1,756	18	0

F.Y. 1998 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.

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 1998  
 Second Stepdown

Schedule No. 25.1

Employee Relations

Department Of Employee Rel	25.2 General Support Allocation	25.3 DOER Personnel Administration	25.4 DOER DOER-Non Allocable
Direct Costs:	0		
Salaries	0		
Services	0		
Equipment	0		
Non-allowable expenses	0		
Total Direct Expenditures	0		0
Non-Allowable Expenses			
Equipment	0		0
Non-Allowable Expenses	0		0
Total Non-Allowable expenses	0		0
Net Eligible Direct Costs	0	0	0
<b>Add: Allocated Costs</b>			
<b>First Stepdown</b>			
Employee Relations	19,802	19,802	
Mediation Services	901	901	
OLA Financial Audits	86,069	86,069	
OLA Single Audits	2,475	2,475	
Treasurer	635	635	
<b>Second Stepdown</b>	0		
Employee Assistance	38	38	
Facilities Management	9	9	
Telecommunications	17	17	
Materials Management	104	104	
Central Mail	45	45	
Office of Technology	60	60	
Analysis & Control	17	17	
Budget Planning & Operations	17	17	
Accounting Services	32	32	
SSP Development amortization	66	66	
MAPS Operations and Support	71	71	
SEMA4 Operations and Support	153	153	
Budget Service-computer operations	13	13	
Financial Reporting	1	1	
Central Payroll	4	4	
Sum of Allocable Costs	110,529	110,529	0
Distribution of Allocable Costs	0	(110,529)	107,881
Total Allocable Costs	110,529	0	107,881
Less: Disallowed Costs	2,648		2,648
Net Allocable Costs	107,881	0	107,881
			0

F.Y. 1998 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.

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 1998  
 Second Stepdown

Schedule No. 26.1

Mediation Services

	Bureau of Mediation Services	26.2 General Support Allocation	26.3 MED Mediation Allocable	26.4 MED Mediation General Gov't
Direct Costs:	0			
Salaries	0			
Services	0			
Equipment	0			
Non-allowable expenses	0			
Total Direct Expenditures	0		0	0
Non-Allowable Expenses				
Equipment	0		0	0
Non-Allowable Expenses	0		0	0
Total Non-Allowable expenses	0		0	0
Net Eligible Direct Costs	0	0	0	0
<b>Add: Allocated Costs</b>				
<u>First Stepdown</u>				
MEDIATIONS SVCS-STATE AGENCIES	184	184		
LEGIS AUDITS-FINANCIAL AUDITS	2,841	2,841		
TREASURER-TREASURY	217	217		
State Auditor	1	1		
<u>Second Stepdown</u>	0			
Employee Assistance	8	8		
Intertech Telecommunications	5	5		
Materials Management	25	25		
Central Mail - Allocable 10 Fd	7	7		
Office of Technology (formerly IPO)	2	2		
Finance Agency Controllers	6	6		
Finance Budget Support	18	18		
Finance Accounting Services	11	11		
SSP Development	23	23		
MAPS Operations and Support	24	24		
SEMA 4 Operations and Support	31	31		
Budget Support-Computer Services	14	14		
Central Payroll	1	1		
DOER Personnel Administration	56	56		
Sum of Allocable Costs	3,474	3,474	0	0
Distribution of Allocable Costs	0	(3,474)	710	2,764
Total Allocable Costs	3,474	0	710	2,764
Less: Disallowed Costs	2,764			2,764
Net Allocable Costs	710	0	710	0

F.Y. 1998 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.

State of Minnesota  
 Summary of Allocated Costs  
 Budget State Fiscal Year 1998  
 Second Stepdown

Schedule No. 27.1

Legislative Auditor

	Office Of Legislative Auditor	27.2 General Support Allocation	27.3 OLA OLA- Financial Audits	27.4 OLA OLA- Program Evaluation	27.5 OLA OLA- Single Audits	27.6 OLA OLA- Audit Comm
Direct Costs:	0					
Salaries	0					
Services	0					
Equipment	0					
Non-allowable expenses	0					
Total Direct Expenditures	0		0	0	0	0
Non-Allowable Expenses						
Equipment	0		0	0	0	0
Non-Allowable Expenses	0		0	0	0	0
Total Non-Allowable expenses	0		0	0	0	0
Net Eligible Direct Costs	0	0	0	0	0	0
Add: Allocated Costs						
First Stepdown						
LEGIS AUDITS-FINANCIAL AUDITS	87,371	87,371				
TREASURER-TREASURY	326	326				
Second Stepdown	0					
Employee Assistance	23	23				
Facilities Management-Leasing	9	9				
Intertech-Telecommunications	8	8				
Materials Management	49	49				
Central Mail	10	10				
Office of Technology (formerly IPO)	15	15				
Finance-Agency Controllers	9	9				
Finance-Budget Support	4	4				
Finance-Accounting Services	16	16				
SSP Development	34	34				
MAPS Operations and Support	37	37				
SEMA 4 Operations and Support	94	94				
Budget Services -Computer Operations	3	3				
Finance-Central payroll	3	3				
DOER-Personnel Administration	169	169				
MEdiation Services						
Sum of Allocable Costs	88,180	88,180	0	0	0	0
Distribution of Allocable Costs	2	(88,180)	49,193	26,167	12,530	292
Total Allocable Costs	88,182	0	49,193	26,167	12,530	292
Less: Disallowed Costs	26,459			26,167		292
Net Allocable Costs	61,721	0	49,193	0	12,530	0

F.Y. 1998 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 1998  
 Second Stepdown

Schedule No. 28.1

State Treasurer

	<u>Office Of State Treasurer</u>	<u>28.2 General Support Allocation</u>	<u>28.3 OTA Treasurer Operations</u>	<u>28.4 OTA Treasurer's- Non-Allocable</u>
Direct Costs:	0			
Salaries	0			
Services	0			
Equipment	0			
Non-allowable expenses	0			
Total Direct Expenditures	0		0	0
Non-Allowable Expenses				
Equipment	0		0	0
Non-Allowable Expenses	0		0	0
Total Non-Allowable expenses	0		0	0
Net Eligible Direct Costs	0	0	0	0
<b>Add: Allocated Costs</b>				
<u>First Stepdown</u>				
TREASURER-TREASURY	360	360		
<u>Second Stepdown</u>	0			
Employee Assistance	4	4		
Facilities Management-Leasing	9	9		
Intertech-Telecommunications	3	3		
Materials Management	13	13		
Central Mail	3	3		
Office of Technology (formerly IPO)	2	2		
Finance-Agency Controllers	10	10		
Finance-Budget Support	19	19		
Finance-Accounting Services	18	18		
SSP Development	37	37		
MAPS Operations and Support	40	40		
SEMA 4 Operations and Support	18	18		
Budget Services -Computer Operations	14	14		
Finance-Financial Reporting	1	1		
Central Payroll	1	1		
DOER-Personnel Administration	32	32		
OLA-Financial Audits	451	451		
Sum of Allocable Costs	1,035	1,035	0	0
Distribution of Allocable Costs	0	(1,035)	209	826
Total Allocable Costs	1,035	0	209	826
Less: Disallowed Costs	826			826
Net Allocable Costs	209	0	209	0



Statewide Cost Allocation Plan  
Budget 1998 and Actual 1998  
Allocation Statistics

Sched. No.	Dept. Div.	Name	Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Transactions	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs
			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 Property Mgmt	3.3 Plant Mgmt Resource Recovery	3.4 Facilities Management Leasing	4.2 Intertech Telecom- munications
		<b>First Stepdown</b>									
1.2		Equipment Use Charge									
	02000	DEPARTMENT OF ADMINISTRATION									
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	4100	Commissioner	519,971								
2.4	3110	Employee Assistance Program	362,153								
2.5	4140	Personnel Services	457,013								
2.6	3150	Fiscal Services	691,909								
2.7	100-	Admin Mgmt - Non allocable					0				
3.2	2300	BUREAU OF FACILITIES MANAGEMENT		14	14	14	8,328				
3.3	4721	Facilities Mgmt - Allocable		0	0	0	0	652,652			
3.4	4320	Real Estate Mgt - Leasing (10 Fund)		0	0	0	0	322,459			
4.2	4490	Telecommunications (Allocable 10 Fd)		13	13	13	1,759	559,171	559,171	0	
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT		68	68	68	27,454		4,168,533	3	31,906
5.3	5211-5216	Materials Management - Allocable 10 Fund		0	0	0	0			0	0
5.4	4222	Central Mail - Allocable 10 Fd		0	0	0	0			0	0
6.3	4500	Planning and Info Mgmt (old IPO)		0	0	0	0			0	0
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt		0	0	0	0		0	0	0
7.2	G10	DEPARTMENT OF FINANCE		174	174	174			21,601,847	2	175,744
8.2	1000	FINANCE-BUDGET DIVISION		0	0	0	0		0	0	0
8.3	2000	Analysis & Control		0	0	0	0		0	0	0
8.4	2000	Budget Planning & Operations		0	0	0	0		0	0	0
8.5	2000	Budget Division Gen'l Gov't		0	0	0	0		0	0	0
9.2	1000	FINANCE-ACCOUNTING DIVISION		0	0	0	0		0	0	0
9.3	1000	Accounting Services		0	0	0	0		0	0	0
9.4	4000	SSP Development amortization		0	0	0	0		0	0	0
9.5	4000	Finance-Computer Services (other) MAPS portion		0	0	0	0		0	0	0
9.5a	4000	Finance-Computer Services (Other) SEMA 4 portion		0	0	0	0		0	0	0
9.6	4000	Budget Service-computer operations		0	0	0	0		0	0	0
9.7	4000	Sema 4 special billing		0	0	0	0		0	0	0
9.8	4000	Maps Special Billing		0	0	0	0		0	0	0
9.9	1000	Accounting Division Gen'l Gov't		0	0	0	0		0	0	0
10.2	1000	FINANCE-OTHER		0	0	0	0		0	0	0
10.3	1000	Financial Reporting		0	0	0	0		0	0	0
10.4	1000	Statewide Payroll Service		0	0	0	0		0	0	0
10.5	1000	Single Audit		0	0	0	0		0	0	0
10.6	1000	Other General Government		0	0	0	0		0	0	0
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS			113				6,449,294	1	49,896
11.3	100-0000	EMPLOYEE REL-PRSNL ADMN		0	0	0	0		0	0	0
11.4	100-0000	SSP H/R PAYROLL (DOER)		0	0	0	0		0	0	0
11.5	100-0000	EMPLOYEE REL-ALL OTHER		0	0	0	0		0	0	0
12.2	G45	DEPARTMENT OF MEDIATION SERVICES			23				1,692,336	0	14,603
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES		0	0	0	0		0	0	0
12.4	100-3000	MEDIATION SVCS-OTHER		0	0	0	0		0	0	0
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR			70				4,298,587	1	23,213
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS		0	0	0	0		0	0	0
13.4		LEGIS AUDITS-PROGRAM AUDITS		0	0	0	0		0	0	0
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS		0	0	0	0		0	0	0
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T		0	0	0	0		0	0	0
14.2	G64	TREASURER'S OFFICE			13				2,421,170	1	9,895
14.3	100-1001	TREASURER-TREASURY		0	0	0	0		0	0	0
14.4	100-1001	TREASURER-OTHER		0	0	0	0		0	0	0
15.2	G61	State Auditor			0				0	0	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (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 Audits	Net Costs 28.2 State Treasurer's Office	Trans & Sub 28.3 Treasurer Treasury Allocable	Total
		<b>First Stepdown</b>								
G9Y		Disability Council	0	0	0	48	0	0	0	16,975
H12		Health Department	0	18	0	314	336	0	5	1,303,931
H55		Human Services -Central Office	0	24	0	3,211	2,461	0	8	2,507,661
H55a		Human Services-Institutions	0	77	0	0	0	0	9	3,088,986
H75		Veterans Affairs Department	0	1	0	11	0	0	0	47,849
H76		Veterans Homes Board	0	12	0	974	0	0	2	620,143
H7B		Medical Practices Board	0	0	0	266	0	0	0	52,921
H7C		Nursing Board	0	0	0	1	0	0	0	31,942
H7D		Pharmacy Board	0	0	0	101	0	0	0	24,595
H7F		Dentistry Board	0	0	0	64	0	0	0	17,155
H7H		Chiropractors Board	0	0	0	64	0	0	0	14,311
H7J		Optometry Board	0	0	0	78	0	0	0	8,587
H7K		Nursing Home Administrators Board	0	0	0	69	0	0	0	8,903
H7L		Social Work Board	0	0	0	65	0	0	0	15,922
H7M		Marriage & Family Therapy Board	0	0	0	0	0	0	0	4,738
H7Q		Podiatric Medicine Board	0	0	0	4	0	0	0	2,687
H7R		Veterinary Medicine Board	0	0	0	4	0	0	0	5,205
H7U		Dietetics & Nutrition Practices Board	0	0	0	0	0	0	0	2,435
H7V		Psychology Board	0	0	0	0	0	0	0	10,514
H9G		Ombudsman - Mental Health and Mental Retardation	0	0	0	0	0	0	0	17,640
J33		Trial Courts	0	11	0	0	0	0	1	417,355
J52		Public Defense Board	0	7	0	375	0	0	1	270,378
J58		Court of Appeals	0	1	0	0	0	0	0	43,155
J65		Supreme Court	0	3	0	387	0	0	1	214,254
J68		Tax Court of Appeals	0	0	0	46	0	0	0	9,382
J70		Judicial Standards Board	0	0	0	0	0	0	0	3,514
L28		Senate	0	0	0	0	0	0	0	4,109
L31		House of Representatives	0	0	0	0	0	0	0	6,003
L51		Waste Management Leg Comm	0	0	0	0	0	0	0	21
L5A		Fiscal Policy Leg Comm	0	0	0	0	0	0	0	21
L5B		Waster Legis Comm	0	0	0	0	0	0	0	21
L5D		Legislative Coordinating Commission	0	0	0	0	0	0	0	3,252
L5F		Legislative Reference Library	0	0	0	0	0	0	0	372
L5G		Revisor of Statutes	0	0	0	0	0	0	0	1,983
L5H		Administrative Rules Comm	0	0	0	0	0	0	0	21
L5K		Pensions and Retirement Leg Comm	0	0	0	0	0	0	0	21
L5L		Mississippi River Parkway Leg Commission	0	0	0	0	0	0	0	122
L5M		Great Lakes Leg Comm	0	0	0	0	0	0	0	21
L5N		MN Resources Legislative Commission	0	0	0	0	0	0	0	1,248
L5P		Employee Relations Leg Comm	0	0	0	0	0	0	0	21
P01		Military Affairs Department	0	5	0	320	419	0	2	391,297
P07		Public Safety Department	0	30	0	1,213	0	0	15	2,661,502
P08		Ombudsman - Corrections	0	0	0	5	0	0	0	8,073
P78		Corrections Department	0	56	0	1,548	0	0	10	2,833,275
P7T		Peace Officer Standards & Training Board (POST)	0	0	0	189	0	0	0	25,922
P94		MN Safety Council - Grant Agency	0	0	0	0	0	0	0	60
P9E		Sentencing Guidelines Commission	0	0	0	82	0	0	0	10,442
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	0	1	0	42	0	0	0	85,779
R29		Natural Resources Department	0	48	0	1,507	0	0	19	3,337,252
R32		Pollution Control Agency	0	13	0	543	0	0	3	839,193
R9C		Voyageurs National Park	0	0	0	1	0	0	0	2,477
R9F		MN/Wisc. Boundary Area Commission - Grant Agenc	0	0	0	0	0	0	0	401
R9P		Water & Soil Resources Board	0	1	0	279	0	0	0	74,766
T79		Transportation Department	0	83	0	2,403	100	0	52	8,107,836

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (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 Audits	Net Costs 28.2 State Treasurer's Office	Trans & Sub 28.3 Treasurer Treasury Allocable	Total
		<b>First Stepdown</b>								
T9B		Metro Council Transit Commission - Grant Agency	0	0	0	0	0	0	0	135
T9T		Transportation Regulation Board	0	0	0	48	0	0	0	7,735
Z99		Other	0	0	0	3,354	198	0	0	215,318
			0	0	0	0	0	0	0	0
			0	(6)	1	(2)	(1)	0	(6)	47,436,627

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1998 (Budget)

			Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	Trans & Sub	
Sched. No.	Dept. Div.	Name	26.2 Department of Mediation Services	26.3 Mediation State Agencies	27.2 Office of the Legislative Auditor	27.3 OLA Financial Audits	27.5 OLA Single Audits	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable	Total
<b>First Stepdown</b>										
B9D		Amateur Sports Commission	0	0	0	115	0	0	0	16,365
B9H		Harmful Substances Compensation	0	0	0	0	0	0	0	17
B9U		MN Technology Institute	0	0	0	385	0	0	0	68,819
B9V		Agriculture Utilization Research Institute - Grant Agenc	0	0	0	2	0	0	0	319
E25		Center for Arts Education	0	1	0	447	0	0	0	108,052
E26		MN State Colleges & Universities	0	197	0	6,424	5,815	0	17	7,777,330
E35		Education Aids	0	0	0	0	0	0	1	71,846
E37		Children, Families & Learning Department	0	6	0	1,538	1,003	0	3	719,143
E40		Historical Society	0	0	0	128	0	0	0	9,119
E44		Faribault Academies	0	3	0	29	0	0	0	104,566
E48		Labor Interpretive Center	0	0	0	0	0	0	0	2,263
E50		MN State Arts Board	0	0	0	156	0	0	0	29,746
E60		Higher Education Services Office	0	1	0	267	0	0	1	98,057
E77		Zoological Garden	0	4	0	163	0	0	1	256,019
E81		University of Minnesota - Grant Agency	0	0	0	1,623	0	0	0	103,641
E91		Academy of Science	0	0	0	0	0	0	0	223
E95		Humanities Commission - Grant Agency	0	0	0	0	0	0	0	182
E97		Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	129
E9W		Higher Ed Facilities Authority	0	0	0	0	0	0	0	1,626
G03		Lottery	0	3	0	471	0	0	0	119,683
G05		Racing Commission	0	0	0	76	0	0	0	19,727
G06		Attorney General	0	8	0	399	0	0	1	352,246
G09		Gambling Control Board	0	1	0	158	0	0	0	41,133
G15		Intergovernmental Information Systems	0	0	0	0	0	0	0	5,276
G16		Adm Cap Projects	0	0	0	0	0	0	0	847
G17		Human Rights Department	0	1	0	193	0	0	0	50,002
G19		Indian Affairs Council	0	0	0	177	0	0	0	19,848
G24		Department of Employee Relations-Non-general fund	0	2	0	0	0	0	0	115,080
G30		Strategic & Long Range Planning Office	0	1	0	163	0	0	0	105,985
G38		Investment Board	0	0	0	2,760	0	0	0	182,847
G39		Governor's Office	0	1	0	350	0	0	0	70,167
G53		Secretary of State	0	1	0	443	0	0	0	112,851
G59		Government Innovation and Cooperation Board	0	0	0	0	0	0	0	12,609
G61		State Auditor	0	2	0	338	0	0	0	95,589
G62		MN State Retirement System (MSRS)	0	1	0	1,290	0	0	1	102,023
G63		Public Employees Retirement Association (PERA)	0	1	0	1,057	0	0	2	126,916
G66		Municipal Board	0	0	0	47	0	0	0	9,594
G67		Revenue Department	0	22	0	3,318	0	0	22	1,266,192
G69		Teachers Retirement Association (TRA)	0	1	0	774	0	0	1	85,342
G90		Revenue Intergovernmental Payments	0	0	0	0	0	0	0	40,466
G92		Ombudsperson for Families	0	0	0	0	0	0	0	5,935
G93		Military Order of the Purple Heart - Grant Agency	0	0	0	0	0	0	0	529
G96		Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	167
G98		Veterans of Foreign Wars - Grant Agency	0	0	0	124	0	0	0	6,740
G99		Disabled American Veterans - Grant Agency	0	0	0	0	0	0	0	519
G9J		Ethical Practices Board	0	0	0	117	0	0	0	17,272
G9K		Administrative Hearings	0	1	0	139	0	0	0	68,873
G9L		Black Minnesotans Council	0	0	0	72	0	0	0	9,221
G9M		Spanish Speaking Affairs Council	0	0	0	331	0	0	0	23,310
G9N		Asian Pacific Minnesotans Council	0	0	0	147	0	0	0	11,814
G9Q		Finance - Debt Service	0	0	0	0	0	0	0	31,168
G9R		Finance - Non-Operating	0	0	0	0	0	0	0	28,450
GPR		Finance-payroll	0	0	0	0	0	0	0	70
G9S		Telecomm Access-Comm Impaired	0	0	0	0	0	0	0	160
G9X		Capitol Area Architectural & Planning Board	0	0	0	267	0	0	0	18,962

Statewide Cost Allocation Plan  
Budget 1998 and Actual 1996  
Allocation Statistics

Sched. No.	Dept. Div.	Name	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	Transactions 2.6 Admin Mgmt Fiscal Services	Net Costs 3.2 Bureau of Property Mgmt	Obj 0-3 Costs 3.3 Plant Mgmt Resource Recovery	No. of Leases 3.4 Facilities Management Leasing	Telephone Costs 4.2 Intertech Telecommunications
		<b>First Stepdown</b>									
		<b>Second Stepdown</b>									
	02000	DEPARTMENT OF ADMINISTRATION			0				0	0	0
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT		39	39	39	11,096		2,026,643	6	13,876
16.3	4100	Commissioner	0	0	0	0	0	0	0	0	0
16.4	3110	Employee Assistance Program	0	0	0	0	0	0	0	0	0
16.5	4140	Personnel Services	0	0	0	0	0	0	0	0	0
16.6	3150	Fiscal Services	0	0	0	0	0	0	0	0	0
16.7	100-	Admin Mgmt - Non allocable	0	0	0	0	0	0	0	0	0
17.2	2300	BUREAU OF FACILITIES MANAGEMENT							975,111	1	4,571
17.3	4721	Facilities Mgmt - Allocable								0	0
17.4	4320	Real Estate Mgt - Leasing (10 Fund)								0	0
18.2	4490	Telecommunications (Allocable 10 Fd)									10,048
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
19.3	5211-5216	Materials Management - Allocable 10 Fund									
19.4	4222	Central Mail - Allocable 10 Fd									
20.3	4500	Planning and Info Mgmt (old IPO)									
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt									
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	SSP Development amortization									
23.5	4000	Finance-Computer Services (other) MAPS portion									
23.5a	4000	Finance-Computer Services (Other) SEMA 4 portion									
23.6	4000	Budget Service-computer operations									
23.7	4000	SEMA 4 Special Billing									
23.8	4000	MAPS Special Billing									
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									
27.4		LEGIS AUDITS-PROGRAM AUDITS									
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS									
27.6	100-0000	LEGIS AUDITS-GENERAL GOVT									
28.2	G64	TREASURER'S OFFICE									
28.3	100-1001	TREASURER-TREASURY									
28.4	100-1001	TREASURER-OTHER									
29.2	G61	State Auditor									

Statewide Cost Allocation Plan  
Budget 1998 and Actual 1996  
Allocation Statistics

Sched. No.	Dept. Div.	Name	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	2.7 Bureau of Property Mgmt	3.2 Plant Mgmt Resource Recovery	3.3 Obj 0-3 Costs	No. of Leases	Telephone Costs
<b>First Stepdown</b>												
99YYY		Consumer Agencies										
02000		Administration					0		0		0	
4137		Public Broadcasting		0	0	0	353		150,000		0	0
100-2200		Materials Management Division		0	0	0	0		0		1	0
5216		Materials Service and Distribution		12	12	12	5,897		666,998		0	0
4330		State Building Code		27	27	27	10,330		1,940,826		1	15,402
3510		Public Info Policy Analysis - PIPA		5	5	5	912		278,062		0	1,469
100-2500		Electronic Data Interchange (EDI)		0	0	0	0		0		0	0
3300		Building Construction		29	29	29	13,059		12,054,303		1	8,090
3160		Oil Overcharge (Stripper Wells)		1	1	1	715		55,714		0	0
173-2400		911 Emergency		0	0	0	0		0		0	0
3180		STAR (Tech Related Asst)		5	5	5	3,916		540,958		0	3,292
3200		Volunteer Services		3	3	3	3,068		296,282		1	2,404
4717		Capital Group Parking		13	13	13	32,434		1,159,913		1	1,346
3240		Travel Management		20	20	20	92,171		4,111,470		0	14,255
3170		Development Disabilities		1	1	1	2,872		344,161		5	4,558
2200		Risk Management		6	6	6	7,886		4,156,791		3	2,256
690-2100		Gov's Res Cncl (Ceremonial Hse Gift)		0	0	0	565		55,004		5	0
4501		Government Information Access Council		4	4	4	1,907		317,766		0	0
690-2300		Building Fund Operations (69 Fund)		0	0	0	0		0		0	0
2300		Plant Management (Consolidated)		221	221	221	225,656		21,365,122		10	68,250
4221		Minnesota Bookstore		19	19	19	19,256		2,227,332		1	22,435
4220		Records Activities		15	15	15	10,239		903,301		0	2,675
2600		Management Analysis		30	30	30	7,387		1,676,554		2	4,533
4223		Printing Services		49	49	49	53,560		4,235,300		2	11,089
5217		Central Stores		12	12	12	76,455		6,800,627		1	9,199
4230		Cooperative Purchasing		6	6	6	2,806		685,205		0	10,125
2400		Computer Services/Telecomm (97 Fund)		233	233	233	166,083		53,011,632		0	0
4222		Central Mail - Addressing/Inserting		5	5	5	2,745		248,750		0	806
4321		Real Estate Management		0	0	0	80		62,000		0	0
		Other-non allocable		0	0	0	17,236		0		0	0
B04		Agriculture Department			470				29,911,585		18	203,403
B11		Barber Examiners Board			2				122,376		0	339
B13		Commerce Department			256				45,276,865		1	106,342
B14		Animal Health Board			33				2,474,755		0	20,219
B21		Economic Security			1,877				105,277,310		51	1,122,108
B22		Trade & Economic Development Department (DTED)			213				17,985,852		4	273,191
B23		MN Business Finance, Inc.			5				462,124		0	17,508
B34		Housing Finance Agency			153				11,667,135		2	86,785
B41		Workers' Compensation Court of Appeals			20				1,332,756		1	4,976
B42		Labor & Industry Department			408				107,026,910		13	269,021
B43		Iron Range Resources & Rehab. Board (IRRRB)			129				10,139,289		3	84,672
B7A		Electricity Board			23				5,368,742		5	21,099
B7E		Architecture, Engineering, Land Surveying & Landscap			8				512,144		1	4,474
B7G		Boxing Board			0				66,614		0	485
B7N		Horticulture Society - Grant Agency			0				0		0	0
B7P		Accountancy Board			5				473,374		2	2,540
B7S		Private Detective & Protective Agent Services Brd			1				81,262		0	1,015
B80		Public Service Department			129				13,091,783		1	385,018
B82		Public Utilities Commission			50				3,309,712		1	25,563
B9A		World Trade Center Corp.			5				566,994		0	0
B9D		Amateur Sports Commission			14				492,448		0	8,832
B9H		Harmful Substances Compensation			0				0		0	0
B9U		MN Technology Institute			0				8,132,604		0	189,784
B9V		Agriculture Utilization Research Institute - Grant Agenc			0				0		0	0

Statewide Cost Allocation Plan  
Budget 1998 and Actual 1996  
Allocation Statistics

Sched. No.	Dept. Div.	Name	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 Property Mgmt	3.3 Plant Mgmt Resource Recovery	3.4 Facilities Management Leasing	4.2 Intertech Telecom- munications
<b>First Stepdown</b>											
E25		Center for Arts Education			66				4,622,445	1	28,004
E26		MN State Colleges & Universities			12,064				746,107,654	113	5,365,839
E35		Education Aids			10				6,798,797	0	0
E37		Children, Families & Learning Department			393				31,351,879	6	411,781
E40		Historical Society			0				0	0	0
E44		Faribault Academies			162				8,796,456	3	42,753
E48		Labor Interpretive Center			1				98,479	0	586
E50		MN State Arts Board			17				1,002,469	1	8,915
E60		Higher Education Services Office			47				14,646,809	1	39,506
E77		Zoological Garden			218				13,163,430	1	83,226
E81		University of Minnesota - Grant Agency			0				0	0	0
E91		Academy of Science			0				195	0	0
E95		Humanities Commission - Grant Agency			0				0	0	0
E97		Science Museum of Minnesota - Grant Agency			0				0	0	0
E9W		Higher Ed Facilities Authority			3				181,050	0	0
G03		Lottery			208				8,840,144	8	0
G05		Racing Commission			7				909,211	0	5,625
G06		Attorney General			472				30,492,948	6	239,816
G09		Gambling Control Board			41				2,058,174	3	30,222
G15		Intergovernmental Information Systems			3				564,288	1	1,059
G16		Adm Cap Projects			0				26,443	0	0
G17		Human Rights Department			52				3,140,625	3	43,993
G19		Indian Affairs Council			7				515,851	1	9,028
G24		Department of Employee Relations-Non-general fund			99				8,186,617	0	48,026
G30		Strategic & Long Range Planning Office			73				5,275,009	1	55,766
G38		Investment Board			25				38,471,058	0	14,862
G39		Governor's Office			46				3,351,637	5	75,724
G53		Secretary of State			66				4,768,954	3	288,102
G59		Government Innovation and Cooperation Board			4				122,790	3	312
G61		State Auditor			108				6,027,130	7	29,203
G62		MN State Retirement System (MSRS)			39				3,876,126	0	28,307
G63		Public Employees Retirement Association (PERA)			69				8,526,543	1	47,343
G66		Municipal Board			4				268,619	1	2,112
G67		Revenue Department			1,331				78,912,799	9	900,422
G69		Teachers Retirement Association (TRA)			55				3,675,775	1	36,116
G90		Revenue Intergovernmental Payments			0				1,008,878		0
G92		Ombudsperson for Families			4				206,807	2	1,852
G93		Military Order of the Purple Heart - Grant Agency			0				0	1	0
G96		Uniform Laws Commission - Grant Agency			0				27,511	0	0
G98		Veterans of Foreign Wars - Grant Agency			0				0	1	0
G99		Disabled American Veterans - Grant Agency			0				0	1	0
G9J		Ethical Practices Board			8				419,226	1	2,553
G9K		Administrative Hearings			79				6,439,688	2	68,973
G9L		Black Minnesotans Council			3				229,691	1	1,390
G9M		Spanish Speaking Affairs Council			4				194,311	1	3,429
G9N		Asian Pacific Minnesotans Council			0				146,980	1	1,798
G9Q		Finance - Debt Service			0				0	0	0
G9R		Finance - Non-Operating			0				1,365,996	0	0
GPR		Finance-payroll			0				0	0	0
G9S		Telecomm Access-Comm Impaired			0				0	0	0
G9X		Capitol Area Architectural & Planning Board			5				338,738	1	1,418
G9Y		Disability Council			10				546,081	1	7,609
H12		Health Department			1,102				72,662,334	16	654,189
H55		Human Services -Central Office			1,457				156,920,660	103	2,768,460
H55a		Human Services-Institutions			4,704				236,835,159	0	846,694

Statewide Cost Allocation Plan  
Budget 1998 and Actual 1996  
Allocation Statistics

Sched. No.	Dept. Div.	Name	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	Transactions 2.6 Admin Mgmt Fiscal Services	Net Costs 3.2 Bureau of Property Mgmt	Obj 0-3 Costs 3.3 Plant Mgmt Resource Recovery	No. of Leases 3.4 Facilities Management Leasing	Telephone Costs 4.2 Intertech Telecom- munications
<b>First Stepdown</b>											
H75		Veterans Affairs Department			32				1,752,011	1	18,524
H76		Veterans Homes Board			717				33,802,576	1	198,812
H7B		Medical Practices Board			28				1,924,839	2	12,223
H7C		Nursing Board			29				1,824,547	2	6,300
H7D		Pharmacy Board			15				843,842	4	3,517
H7F		Dentistry Board			8				545,433	2	5,016
H7H		Chiropractors Board			5				289,873	2	1,410
H7J		Optometry Board			1				52,129	2	551
H7K		Nursing Home Administrators Board			2				161,351	2	682
H7L		Social Work Board			10				464,379	2	3,702
H7M		Marriage & Family Therapy Board			2				86,654	2	650
H7Q		Podiatric Medicine Board			0				22,403	2	280
H7R		Veterinary Medicine Board			2				153,537	2	500
H7U		Dietetics & Nutrition Practices Board			1				38,740	0	309
H7V		Psychology Board			7				340,474	2	1,627
H9G		Ombudsman - Mental Health and Mental Retardation			18				1,043,761	2	11,445
J33		Trial Courts			695				64,787,231	0	258,928
J52		Public Defense Board			443				22,865,533	1	211,430
J58		Court of Appeals			81				5,778,781	1	24,816
J65		Supreme Court			174				15,463,593	8	452,709
J68		Tax Court of Appeals			6				594,212	1	2,444
J70		Judicial Standards Board			2				260,127	1	3,230
L28		Senate			0				15,158,811	0	0
L31		House of Representatives			0				20,838,097	0	0
L51		Waste Management Leg Comm			0				0	0	0
L5A		Fiscal Policy Leg Comm			0				0	0	0
L5B		Waster Legis Comm			0				0	0	0
L5D		Legislative Coordinating Commission			0				2,169,936	0	0
L5F		Legislative Reference Library			0				937,593	0	0
L5G		Revisor of Statutes			0				3,684,297	0	0
L5H		Administrative Rules Comm			0				0	0	0
L5K		Pensions and Retirement Leg Comm			0				0	0	0
L5L		Mississippi River Parkway Leg Commission			0				28,511	0	0
L5M		Great Lakes Leg Comm			0				0	0	0
L5N		MN Resources Legislative Commission			0				349,240	0	0
L5P		Employee Relations Leg Comm			0				0	0	0
P01		Military Affairs Department			309				21,944,151	1	508,798
P07		Public Safety Department			1,811				114,733,538	58	1,596,332
P08		Ombudsman - Corrections			9				773,732	0	3,047
P78		Corrections Department			3,433				210,440,711	49	1,509,793
P7T		Peace Officer Standards & Training Board (POST)			11				691,569	3	3,930
P94		MN Safety Council - Grant Agency			0				0	0	0
P9E		Sentencing Guidelines Commission			7				372,371	1	2,003
P9Z		Automobile Theft Prevention Board			0				0	0	0
R18		Environmental Assistance, Office of			70				4,169,182	3	24,998
R29		Natural Resources Department			2,948				159,908,469	42	1,666,813
R32		Pollution Control Agency			785				66,693,368	9	622,452
R9C		Voyageurs National Park			1				51,794	0	2,731
R9F		MN/Wisc. Boundary Area Commission - Grant Agency			0				3,991	0	0
R9P		Water & Soil Resources Board			53				3,429,384	4	44,848
T79		Transportation Department			5,078				344,750,388	24	3,117,727
T9B		Metro Council Transit Commission - Grant Agency			0				0	0	0
T9T		Transportation Regulation Board			5				533,387	2	4,470
Z99		Other			0				0	22	0

Statewide Cost Allocation Plan  
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Sched. Dept. \_\_\_\_\_  
No. Div. \_\_\_\_\_ Name \_\_\_\_\_

**First Stepdown**

Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Transactions	Net Costs	Obj 0-3 Costs	No. of Leases	Telephone Costs
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 Property Mgmt.	3.3 Plant Mgmt Resource Recovery	3.4 Facilities Management Leasing	4.2 Intertech Telecom- munications
2,031,046	1,026	44,907	1,026	806,225	1,534,282	3,162,190,400	751	25,865,370

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Sched. No.	Dept. Div.	Name	Net Costs 5.2 Bureau of Operations Mgmt	Purchase orders 5.3 Operations Materials Management	Postage Costs 5.4 Operations Central Mail	Intertech billings 6.3 Planning and Information Mgmt	Net Costs 7.2 Department of Finance	Net Costs 8.2 Finance Budgets	Transactions 8.3 Finance Agency Controllers	Budget trans 8.4 Finance Budget Support	Net Costs 9.2 Finance Accounting Dept
<b>First Stepdown</b>											
1.2	02000	Equipment Use Charge									
		DEPARTMENT OF ADMINISTRATION									
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	4100	Commissioner									
2.4	3110	Employee Assistance Program									
2.5	4140	Personnel Services									
2.6	3150	Fiscal Services									
2.7	100-	Admin Mgmt - Non allocable									
3.2	2300	BUREAU OF FACILITIES MANAGEMENT									
3.3	4721	Facilities Mgmt - Allocable									
3.4	4320	Real Estate Mgt - Leasing (10 Fund)									
4.2	4490	Telecommunications (Allocable 10 Fd)									
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
5.3	5211-5216	Materials Management - Allocable 10 Fund	2,368,166								
5.4	4222	Central Mail - Allocable 10 Fd	515,764								
6.3	4500	Planning and Info Mgmt (old IPO)	1,205,249								
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt									
7.2	G10	DEPARTMENT OF FINANCE		4,017	420,705	7,402,989					
8.2	1000	FINANCE-BUDGET DIVISION		0	0	0	1,802,283				
8.3	2000	Analysis & Control		0	0	0		1,089,685			
8.4	2000	Budget Planning & Operations		0	0	0		583,289			
8.5	2000	Budget Division Gen'l Govt		0	0	0		129,309			
9.2	1000	FINANCE-ACCOUNTING DIVISION		0	0	0	16,405,114				
9.3	1000	Accounting Services		0	0	0					2,062,322
9.4	4000	SSP Development amortization		0	0	0					4,252,747
9.5	4000	Finance-Computer Services (other) MAPS portion		0	0	0					4,581,221
9.5a	4000	Finance-Computer Services (Other) SEMA 4 portion		0	0	0					4,581,221
9.6	4000	Budget Service-computer operations		0	0	0					445,407
9.7	4000	Sema 4 special billing		0	0	0					0
9.8	4000	Maps Special Billing		0	0	0					0
9.9	1000	Accounting Division Gen'l Govt		0	0	0					239,545
10.2	1000	FINANCE-OTHER		0	0	0	1,897,086				
10.3	1000	Financial Reporting		0	0	0					
10.4	1000	Statewide Payroll Service		0	0	0					
10.5	1000	Single Audit		0	0	0					
10.6	1000	Other General Government		0	0	0					
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS		3,997	55,933	152,477		23,057		500	
11.3	100-0000	EMPLOYEE REL-PRSNL ADMN		0	0	0		0		0	
11.4	100-0000	SSP H/R PAYROLL (DOER)		0	0	0		0		0	
11.5	100-0000	EMPLOYEE REL-ALL OTHER		0	0	0		0		0	
12.2	G45	DEPARTMENT OF MEDIATION SERVICES		953	8,217	4,937		7,879		541	
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES		0	0	0		0		0	
12.4	100-3000	MEDIATION SVCS-OTHER		0	0	0		0		0	
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR		1,892	12,308	38,338		11,814		131	
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS		0	0	0		0		0	
13.4		LEGIS AUDITS-PROGRAM AUDITS		0	0	0		0		0	
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS		0	0	0		0		0	
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T		0	0	0		0		0	
14.2	G64	TREASURER'S OFFICE		484	3,918	6,333		13,063		562	
14.3	100-1001	TREASURER-TREASURY		0	0	0		0		0	
14.4	100-1001	TREASURER-OTHER		0	0	0		0		0	
15.2	G61	State Auditor		0	0	0		0		0	

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Sched. No.	Dept. Div.	Name	Net Costs 5.2 Bureau of Operations Mgmt	Purchase orders 5.3 Operations Materials Management	Postage Costs 5.4 Operations Central Mail	Intertech billings 6.3 Planning and Information Mgmt	Net Costs 7.2 Department of Finance	Net Costs 8.2 Finance Budgets	Transactions 8.3 Finance Agency Controllers	Budget trans 8.4 Finance Budget Support	Net Costs 9.2 Finance Accounting Dept
		<b>First Stepdown</b>									
		<b>Second Stepdown</b>									
	02000	DEPARTMENT OF ADMINISTRATION		0	0	0			0	0	
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT		2,019	3,587	4,075			11,096	329	
16.3	4100	Commissioner		0	0	0			0	0	
16.4	3110	Employee Assistance Program		0	0	0			0	0	
16.5	4140	Personnel Services		0	0	0			0	0	
16.6	3150	Fiscal Services		0	0	0			0	0	
16.7	100-	Admin Mgmt - Non allocable		0	0	0			0	0	
17.2	2300	BUREAU OF FACILITIES MANAGEMENT		827	2,563	1,961			8,328	392	
17.3	4721	Facilities Mgmt - Allocable		0	0	0			0	0	
17.4	4320	Real Estate Mgt - Leasing (10 Fund)		0	0	0			0	0	
18.2	4490	Telecommunications (Allocable 10 Fd)		308	1,349	1,124			1,759	23	
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT		2,658	25,584	8,383			27,454	269	
19.3	5211-5216	Materials Management - Allocable 10 Fund		0	0	0			0	0	
19.4	4222	Central Mail - Allocable 10 Fd		0	0	0			0	0	
20.3	4500	Planning and Info Mgmt (old IPO)		0	0	0			0	0	
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt		0	0	0			0	0	
21.2	G10	DEPARTMENT OF FINANCE							28,391	589	
22.2	1000	FINANCE-BUDGET DIVISION							0	0	
22.3	2000	Analysis & Control							0	0	
22.4	2000	Budget Planning & Operations							0	0	
22.5	2000	Budget Division Gen'l Gov't							0	0	
23.2	1000	FINANCE-ACCOUNTING DIVISION									
23.3	1000	Accounting Services									
23.4	4000	SSP Development amortization									
23.5	4000	Finance-Computer Services (other) MAPS portion									
23.5a	4000	Finance-Computer Services (Other) SEMA 4 portion									
23.6	4000	Budget Service-computer operations									
23.7	4000	SEMA 4 Special Billing									
23.8	4000	MAPS Special Billing									
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									
27.4	100-0000	LEGIS AUDITS-PROGRAM 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									

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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
<b>First Stepdown</b>											
99YYY		Consumer Agencies									
02000		Administration		0	0	0			0	0	
4137		Public Broadcasting		62	0	302			353	23	
100-2200		Materials Management Division		0	0	0			0	0	
5216		Materials Service and Distribution		427	0	1,341			5,897	103	
4330		State Building Code		1,226	10,438	3,903			10,330	111	
3510		Public Info Policy Analysis - PIPA		153	2,500	559			912	21	
100-2500		Electronic Data Interchange (EDI)		0	0	0			0	0	
3300		Building Construction		2,945	3,738	24,240			13,059	466	
3160		Oil Overcharge (Stripper Wells)		27	0	112			715	57	
173-2400		911 Emergency		0	320	0			0	0	
3180		STAR (Tech Related Asst)		628	8,275	1,088			3,916	82	
3200		Volunteer Services		642	11,433	596			3,068	123	
4717		Capital Group Parking		2,663	0	2,333			32,434	50	
3240		Travel Management		5,639	1,914	8,268			92,171	195	
3170		Development Disabilities		623	2,596	692			2,872	58	
2200		Risk Management		553	1,428	8,359			7,886	167	
690-2100		Gov's Res Cncl (Ceremonial Hse Gift)		156	37	111			565	52	
4501		Government Information Access Council		495	1,322	639			1,907	21	
690-2300		Building Fund Operations (69 Fund)		0	0	0			0	0	
2300		Plant Management (Consolidated)		17,630	3,114	42,964			225,656	541	
4221		Minnesota Bookstore		2,603	92,104	4,479			19,256	163	
4220		Records Activities		929	1,372	1,816			10,239	115	
2600		Management Analysis		1,880	1,769	3,371			7,387	149	
4223		Printing Services		9,242	3,367	8,517			53,560	76	
5217		Central Stores		1,470	5,294	13,676			76,455	62	
4230		Cooperative Purchasing		320	4,805	1,378			2,806	87	
2400		Computer Services/Telecomm (97 Fund)		10,953	62,032	106,603			166,083	1,112	
4222		Central Mail - Addressing/Inserting		347	0	500			2,745	57	
4321		Real Estate Management		8	0	125			80	2	
		Other-non allocable		1	0	0			17,236	225	
B04		Agriculture Department		23,225	167,421	25,200			199,277	8,120	
B11		Barber Examiners Board		33	2,911	275			1,634	46	
B13		Commerce Department		17,098	145,698	87,323			108,769	1,879	
B14		Animal Health Board		3,420	18,192	8,223			46,303	359	
B21		Economic Security		18,405	9,411	877,049			988,416	1,308	
B22		Trade & Economic Development Department (DTED)		20,299	355,833	358,652			122,316	5,297	
B23		MN Business Finance, Inc.		32	0	0			4,603	79	
B34		Housing Finance Agency		5,086	96,023	497,537			63,582	1,443	
B41		Workers' Compensation Court of Appeals		332	2,319	1,099			2,755	60	
B42		Labor & Industry Department		27,883	213,495	77,533			161,574	3,074	
B43		Iron Range Resources & Rehab. Board (IRRRB)		18,101	0	22,014			102,019	1,205	
B7A		Electricity Board		1,463	5,607	39,049			22,093	159	
B7E		Architecture, Engineering, Land Surveying & Landscap		882	10,937	9,469			8,907	101	
B7G		Boxing Board		162	387	0			1,633	60	
B7N		Horticulture Society - Grant Agency		2	0	0			14	6	
B7P		Accountancy Board		703	30,001	7,756			6,177	65	
B7S		Private Detective & Protective Agent Services Brd		114	1,270	0			1,442	50	
B80		Public Service Department		6,701	20,029	84,964			47,845	1,359	
B82		Public Utilities Commission		1,000	17,204	8,138			12,400	317	
B9A		World Trade Center Corp.		891	9,640	443			7,283	245	
B9D		Amateur Sports Commission		166	0	1,835			3,776	120	
B9H		Harmful Substances Compensation		0	0	0			19	0	
B9U		MN Technology Institute		0	0	1,637			35,672	720	
B9V		Agriculture Utilization Research Institute - Grant Agenc		6	0	0			66	20	

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<b>First Stepdown</b>											
E25		Center for Arts Education		6,514	26,278	2,091			37,825	1,328	
E26		MN State Colleges & Universities		1,374	107,316	2,900,349		1,770,529		11,322	
E35		Education Aids		3,960	0	0		54,990		1,558	
E37		Children, Families & Learning Department		47,682	440,725	98,759		273,975		3,667	
E40		Historical Society		31	0	9,269		1,868		119	
E44		Faribault Academies		1,137	0	1,127		28,142		731	
E48		Labor Interpretive Center		206	148	600		1,286		38	
E50		MN State Arts Board		1,748	0	1,231		9,946		255	
E60		Higher Education Services Office		4,201	66,040	13,804		47,028		879	
E77		Zoological Garden		14,795	0	9,078		123,104		2,147	
E81		University of Minnesota - Grant Agency		33	0	797,806		1,006		127	
E91		Academy of Science		20	0	0		74		19	
E95		Humanities Commission - Grant Agency		4	0	0		61		19	
E97		Science Museum of Minnesota - Grant Agency		3	0	0		30		15	
E9W		Higher Ed Facilities Authority		0	0	0		323		17	
G03		Lottery		0	0	62,622		4,924		104	
G05		Racing Commission		447	0	10,299		10,374		332	
G06		Attorney General		12,614	128,407	36,253		76,683		2,833	
G09		Gambling Control Board		1,379	6,029	10,026		10,513		97	
G15		Intergovernmental Information Systems		371	2,020	0		2,235		69	
G16		Adm Cap Projects		65	0	449		247		76	
G17		Human Rights Department		1,512	22,732	29,073		8,557		348	
G19		Indian Affairs Council		314	745	949		5,284		259	
G24		Department of Employee Relations-Non-general fund		4,821	230,797	193,551		36,589		1,772	
G30		Strategic & Long Range Planning Office		6,308	192,823	15,051		34,852		1,503	
G38		Investment Board		768	302,433	119		7,306		180	
G39		Governor's Office		1,377	25,813	19,162		23,178		234	
G53		Secretary of State		3,000	94,384	271,311		25,562		556	
G59		Government Innovation and Cooperation Board		88	152,571	180		920		67	
G61		State Auditor		2,828	22,721	5,252		21,831		483	
G62		MN State Retirement System (MSRS)		594	0	145,517		11,743		267	
G63		Public Employees Retirement Association (PERA)		2,117	0	17,269		27,125		1,098	
G66		Municipal Board		538	1,579	2,448		3,746		65	
G67		Revenue Department		27,255	1,283,643	2,353,119		246,380		5,050	
G69		Teachers Retirement Association (TRA)		1,704	0	134,192		12,096		71	
G90		Revenue Intergovernmental Payments		0	0	0		33,537		1,646	
G92		Ombudsperson for Families		273	159	360		2,334		96	
G93		Military Order of the Purple Heart - Grant Agency		2	86	0		20		6	
G96		Uniform Laws Commission - Grant Agency		0	0	0		82		14	
G98		Veterans of Foreign Wars - Grant Agency		2	0	0		14		6	
G99		Disabled American Veterans - Grant Agency		2	0	0		14		6	
G9J		Ethical Practices Board		413	10,704	54		4,030		384	
G9K		Administrative Hearings		649	259	19,600		23,634		158	
G9L		Black Minnesotans Council		405	1,687	0		2,618		91	
G9M		Spanish Speaking Affairs Council		490	6,021	804		3,024		83	
G9N		Asian Pacific Minnesotans Council		348	3,025	594		2,974		55	
G9Q		Finance - Debt Service		0	0	0		7,232		3,882	
G9R		Finance - Non-Operating		514	1,822	0		11,184		2,695	
GPR		Finance-payroll		0	0	0		79		0	
G9S		Telecomm Access-Comm Impaired		0	0	0		22		22	
G9X		Capitol Area Architectural & Planning Board		234	458	354		2,018		110	
G9Y		Disability Council		1,403	5,891	7,888		6,315		113	
H12		Health Department		93,794	60,852	328,457		547,072		12,861	
H55		Human Services -Central Office		46,317	999,232	21,924,122		597,062		11,884	
H55a		Human Services-Institutions		82,820	0	0		899,733		20,636	

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<b>First Stepdown</b>											
H75		Veterans Affairs Department		1,351	12,352	6,607			30,524	317	
H76		Veterans Homes Board		28,765	1,861	90,111			200,121	4,230	
H7B		Medical Practices Board		1,501	27,294	1,658			22,970	223	
H7C		Nursing Board		756	50,870	18,548			14,785	135	
H7D		Pharmacy Board		1,140	3,107	6,915			8,957	115	
H7F		Dentistry Board		784	13,381	2,877			7,386	77	
H7H		Chiropractors Board		845	1,343	30			6,788	57	
H7J		Optometry Board		325	0	90			2,558	52	
H7K		Nursing Home Administrators Board		308	0	605			3,079	43	
H7L		Social Work Board		640	0	2,210			6,772	42	
H7M		Marriage & Family Therapy Board		303	0	0			2,549	43	
H7Q		Podiatric Medicine Board		159	0	90			1,150	35	
H7R		Veterinary Medicine Board		260	907	0			2,649	72	
H7U		Dietetics & Nutrition Practices Board		252	0	90			1,639	41	
H7V		Psychology Board		735	0	180			5,635	53	
H9G		Ombudsman - Mental Health and Mental Retardation		764	4,746	2,873			6,244	160	
J33		Trial Courts		2,967	4,984	23,259			104,658	1,289	
J52		Public Defense Board		1,708	0	12,403			52,412	805	
J58		Court of Appeals		474	22,566	1,470			5,181	74	
J65		Supreme Court		5,398	91,617	799,289			56,624	783	
J68		Tax Court of Appeals		261	1,720	3,927			2,747	94	
J70		Judicial Standards Board		134	0	276			1,506	62	
L28		Senate		0	0	90			458	59	
L31		House of Representatives		0	0	10,956			698	83	
L51		Waste Management Leg Comm		0	0	0			3	3	
L5A		Fiscal Policy Leg Comm		0	0	0			3	3	
L5B		Waster Legis Comm		0	0	0			3	3	
L5D		Legislative Coordinating Commission		0	0	0			1,015	295	
L5F		Legislative Reference Library		0	0	0			65	17	
L5G		Revisor of Statutes		0	0	6,945			628	69	
L5H		Administrative Rules Comm		0	0	0			3	3	
L5K		Pensions and Retirement Leg Comm		0	0	0			3	3	
L5L		Mississippi River Parkway Leg Commission		0	0	0			30	14	
L5M		Great Lakes Leg Comm		0	0	0			3	3	
L5N		MN Resources Legislative Commission		0	0	418			449	120	
L5P		Employee Relations Leg Comm		0	0	0			3	3	
P01		Military Affairs Department		13,012	6	68,440			178,468	939	
P07		Public Safety Department		66,832	2,182,561	2,525,636			1,494,718	13,287	
P08		Ombudsman - Corrections		261	642	36,346			2,250	61	
P78		Corrections Department		124,272	62,261	431,592			982,513	13,726	
P7T		Peace Officer Standards & Training Board (POST)		788	7,233	1,032			7,748	222	
P94		MN Safety Council - Grant Agency		2	0	0			20	6	
P9E		Sentencing Guidelines Commission		315	2,029	180			2,050	42	
P9Z		Automobile Theft Prevention Board		0	0	0			0	0	
R18		Environmental Assistance, Office of		5,697	53,634	21,888			30,796	1,575	
R29		Natural Resources Department		37,859	513,120	220,932			1,859,886	25,444	
R32		Pollution Control Agency		36,244	211,563	193,404			320,963	10,743	
R9C		Voyageurs National Park		123	0	0			1,630	35	
R9F		MN/Wisc. Boundary Area Commission - Grant Agency		6	0	0			294	20	
R9P		Water & Soil Resources Board		4,932	30,334	9,886			22,452	475	
T79		Transportation Department		424,517	281,985	1,387,876			5,251,179	19,321	
T9B		Metro Council Transit Commission - Grant Agency		2	0	458			50	12	
T9T		Transportation Regulation Board		117	8,037	1,041			1,384	27	
Z99		Other		0	0	1,002,867			0	0	

Statewide Cost Allocation Plan  
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Sched. Dept. \_\_\_\_\_  
 No. Div. Name

**First Stepdown**

Net Costs	Purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs	Transactions	Budget trans	Net Costs
5.2	5.3	5.4	6.3	7.2	8.2	8.3	8.4	9.2
Bureau of Operations Mgmt	Operations Materials Management	Operations Central Mail	Planning and Information Mgmt	Department of Finance	Finance Budgets	Finance Agency Controllers	Finance Budget Support	Finance Accounting Dept
4,089,179	1,367,064	9,645,954	46,281,466	20,104,483	1,802,283	18,609,033	221,414	16,162,463

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Sched. No.	Dept. Div.	Name	Transactions 9.3 Finance Accounting Services	Transactions 9.4 Finance SSP Development	Transactions 9.5 Finance IS Support MAPS portion	FTE's 9.5a Finance IS Support SEMA 4 portion	Budget Transactio 9.6 Finance Budget Services	FTE's 9.7 SEMA 4 Special Billing	Transactions 9.8 MAPS Special Billing	Net Costs 10.2 Finance Other	Transactions 10.3 Finance Financial Reporting
<b>First Stepdown</b>											
1.2		Equipment Use Charge									
	02000	DEPARTMENT OF ADMINISTRATION									
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	4100	Commissioner									
2.4	3110	Employee Assistance Program									
2.5	4140	Personnel Services									
2.6	3150	Fiscal Services									
2.7	100-	Admin Mgmt - Non allocable									
3.2	2300	BUREAU OF FACILITIES MANAGEMENT									
3.3	4721	Facilities Mgmt - Allocable									
3.4	4320	Real Estate Mgt - Leasing (10 Fund)									
4.2	4490	Telecommunications (Allocable 10 Fd)									
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
5.3	5211-5216	Materials Management - Allocable 10 Fund									
5.4	4222	Central Mail - Allocable 10 Fd									
6.3	4500	Planning and Info Mgmt (old IPO)									
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt									
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	SSP Development amortization									
9.5	4000	Finance-Computer Services (other) MAPS portion									
9.5a	4000	Finance-Computer Services (Other) SEMA 4 portion									
9.6	4000	Budget Service-computer operations									
9.7	4000	Sema 4 special billing									
9.8	4000	Maps Special Billing									
9.9	1000	Accounting Division Gen'l Gov't									
10.2	1000	FINANCE-OTHER									
10.3	1000	Financial Reporting								483,127	
10.4	1000	Statewide Payroll Service								1,111,653	
10.5	1000	Single Audit								11,222	
10.6	1000	Other General Government								291,084	
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	23,057	23,057	23,057	113	500	113	23,057		23,057
11.3	100-0000	EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0		0
11.4	100-0000	SSP H/R PAYROLL (DOER)	0	0	0	0	0	0	0		0
11.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0		0
12.2	G45	DEPARTMENT OF MEDIATION SERVICES	7,879	7,879	7,879	23	541	23	7,879		7,879
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0		0
12.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0		0
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	11,814	11,814	11,814	70	131	70	11,814		11,814
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0		0
13.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0		0
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0		0
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T	0	0	0	0	0	0	0		0
14.2	G64	TREASURER'S OFFICE	13,063	13,063	13,063	13	562	13	13,063		13,063
14.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0		0
14.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0		0
15.2	G61	State Auditor	0	0	0	0	0	0	0		0

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<b>First Stepdown</b>											
<b>Second Stepdown</b>											
	02000	DEPARTMENT OF ADMINISTRATION	0	0	0	0	0	0	0		0
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT	11,096	11,096	11,096	39	329	39	11,096		11,096
16.3	4100	Commissioner	0	0	0	0	0	0	0		0
16.4	3110	Employee Assistance Program	0	0	0	0	0	0	0		0
16.5	4140	Personnel Services	0	0	0	0	0	0	0		0
16.6	3150	Fiscal Services	0	0	0	0	0	0	0		0
16.7	100-	Admin Mgmt - Non allocable	0	0	0	0	0	0	0		0
17.2	2300	BUREAU OF FACILITIES MANAGEMENT	8,328	8,328	8,328	14	392	14	8,328		8,328
17.3	4721	Facilities Mgmt - Allocable	0	0	0	0	0	0	0		0
17.4	4320	Real Estate Mgt - Leasing (10 Fund)	0	0	0	0	0	0	0		0
18.2	4490	Telecommunications (Allocable 10 Fd)	1,759	1,759	1,759	13	23	13	1,759		1,759
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT	27,454	27,454	27,454	68	269	68	27,454		27,454
19.3	5211-5216	Materials Management - Allocable 10 Fund	0	0	0	0	0	0	0		0
19.4	4222	Central Mail - Allocable 10 Fd	0	0	0	0	0	0	0		0
20.3	4500	Planning and Info Mgmt (old IPO)	0	0	0	0	0	0	0		0
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt	0	0	0	0	0	0	0		0
21.2	G10	DEPARTMENT OF FINANCE	28,391	28,391	28,391	174	589	174	28,391		28,391
22.2	1000	FINANCE-BUDGET DIVISION					0				
22.3	2000	Analysis & Control					0				
22.4	2000	Budget Planning & Operations					0				
22.5	2000	Budget Division Gen'l Gov't					0				
23.2	1000	FINANCE-ACCOUNTING DIVISION									
23.3	1000	Accounting Services									
23.4	4000	SSP Development amortization									
23.5	4000	Finance-Computer Services (other) MAPS portion									
23.5a	4000	Finance-Computer Services (Other) SEMA 4 portion									
23.6	4000	Budget Service-computer operations									
23.7	4000	SEMA 4 Special Billing									
23.8	4000	MAPS Special Billing									
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									
27.4		LEGIS AUDITS-PROGRAM 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									

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Sched. No.	Dept. Div.	Name	Transactions 9.3 Finance Accounting Services	Transactions 9.4 Finance SSP Development	Transactions 9.5 Finance IS Support MAPS portion	FTE's 9.5a Finance IS Support SEMA 4 portion	Budget Transactio 9.6 Finance Budget Services	FTE's 9.7 SEMA 4 Special Billing	Transactions 9.8 MAPS Special Billing	Net Costs 10.2 Finance Other	Transactions 10.3 Finance Financial Reporting
<b>First Stepdown</b>											
99YYY		Consumer Agencies				0				0	0
02000		Administration	0	0	0	0	0	0	0	0	0
4137		Public Broadcasting	353	353	353	0	23	0	353	0	353
100-2200		Materials Management Division	0	0	0	0	0	0	0	0	0
5216		Materials Service and Distribution	5,897	5,897	5,897	12	103	12	5,897	0	5,897
4330		State Building Code	10,330	10,330	10,330	27	111	27	10,330	0	10,330
3510		Public Info Policy Analysis - PIPA	912	912	912	5	21	5	912	0	912
100-2500		Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0	0
3300		Building Construction	13,059	13,059	13,059	29	466	29	13,059	0	13,059
3160		Oil Overcharge (Stripper Wells)	715	715	715	1	57	1	715	0	715
173-2400		911 Emergency	0	0	0	0	0	0	0	0	0
3180		STAR (Tech Related Asst)	3,916	3,916	3,916	5	82	5	3,916	0	3,916
3200		Volunteer Services	3,068	3,068	3,068	3	123	3	3,068	0	3,068
4717		Capital Group Parking	32,434	32,434	32,434	13	50	13	32,434	0	32,434
3240		Travel Management	92,171	92,171	92,171	20	195	20	92,171	0	92,171
3170		Development Disabilities	2,872	2,872	2,872	1	58	1	2,872	0	2,872
2200		Risk Management	7,886	7,886	7,886	6	167	6	7,886	0	7,886
690-2100		Gov's Res Cncl (Ceremonial Hse Gift)	565	565	565	0	52	0	565	0	565
4501		Government Information Access Council	1,907	1,907	1,907	4	21	4	1,907	0	1,907
690-2300		Building Fund Operations (69 Fund)	0	0	0	0	0	0	0	0	0
2300		Plant Management (Consolidated)	225,656	225,656	225,656	221	541	221	225,656	0	225,656
4221		Minnesota Bookstore	19,256	19,256	19,256	19	163	19	19,256	0	19,256
4220		Records Activities	10,239	10,239	10,239	15	115	15	10,239	0	10,239
2600		Management Analysis	7,387	7,387	7,387	30	149	30	7,387	0	7,387
4223		Printing Services	53,560	53,560	53,560	49	76	49	53,560	0	53,560
5217		Central Stores	76,455	76,455	76,455	12	62	12	76,455	0	76,455
4230		Cooperative Purchasing	2,806	2,806	2,806	6	87	6	2,806	0	2,806
2400		Computer Services/Telecomm (97 Fund)	166,083	166,083	166,083	233	1,112	233	166,083	0	166,083
4222		Central Mail - Addressing/Inserting	2,745	2,745	2,745	5	57	5	2,745	0	2,745
4321		Real Estate Management	80	80	80	0	2	0	80	0	80
		Other-non allocable	17,236	17,236	17,236	0	225	0	17,236	0	17,236
B04		Agriculture Department	199,277	199,277	199,277	470	8,120	470	199,277	0	199,277
B11		Barber Examiners Board	1,634	1,634	1,634	2	46	2	1,634	0	1,634
B13		Commerce Department	108,769	108,769	108,769	256	1,879	256	108,769	0	108,769
B14		Animal Health Board	46,303	46,303	46,303	33	359	33	46,303	0	46,303
B21		Economic Security	988,416	988,416	988,416	1,877	1,308	1,877	988,416	0	988,416
B22		Trade & Economic Development Department (DTED)	122,316	122,316	122,316	213	5,297	213	122,316	0	122,316
B23		MN Business Finance, Inc.	4,603	4,603	4,603	5	79	5	4,603	0	4,603
B34		Housing Finance Agency	63,582	63,582	63,582	153	1,443	153	63,582	0	63,582
B41		Workens' Compensation Court of Appeals	2,755	2,755	2,755	20	60	20	2,755	0	2,755
B42		Labor & Industry Department	161,574	161,574	161,574	408	3,074	408	161,574	0	161,574
B43		Iron Range Resources & Rehab. Board (IRRRB)	102,019	102,019	102,019	129	1,205	129	102,019	0	102,019
B7A		Electricity Board	22,093	22,093	22,093	23	159	23	22,093	0	22,093
B7E		Architecture, Engineering, Land Surveying & Landscap	8,907	8,907	8,907	8	101	8	8,907	0	8,907
B7G		Boxing Board	1,633	1,633	1,633	0	60	0	1,633	0	1,633
B7N		Horticulture Society - Grant Agency	14	14	14	0	6	0	14	0	14
B7P		Accountancy Board	6,177	6,177	6,177	5	65	5	6,177	0	6,177
B7S		Private Detective & Protective Agent Services Brd	1,442	1,442	1,442	1	50	1	1,442	0	1,442
B80		Public Service Department	47,845	47,845	47,845	129	1,359	129	47,845	0	47,845
B82		Public Utilities Commission	12,400	12,400	12,400	50	317	50	12,400	0	12,400
B9A		World Trade Center Corp.	7,283	7,283	7,283	5	245	5	7,283	0	7,283
B9D		Amateur Sports Commission	3,776	3,776	3,776	14	120	14	3,776	0	3,776
B9H		Harmful Substances Compensation	19	19	19	0	0	0	19	0	19
B9U		MN Technology Institute	35,672	35,672	35,672	0	720	0	35,672	0	35,672
B9V		Agriculture Utilization Research Institute - Grant Agenc	66	66	66	0	20	0	66	0	66

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			9.3 Finance Accounting Services	9.4 Finance SSP Developmnet	9.5 Finance IS Support MAPS portion	9.5a Finance IS Support SEMA 4 portion	9.6 Finance Budget Services	9.7 SEMA 4 Special Billing	9.8 MAPS Special Billing	10.2 Finance Other	10.3 Finance Financial Reporting
<b>First Stepdown</b>											
E25		Center for Arts Education	37,825	37,825	37,825	66	1,328	66	37,825		37,825
E26		MN State Colleges & Universities	1,770,529	1,770,529	1,770,529	12,064	11,322	12,064	1,770,529		1,770,529
E35		Education Aids	54,990	54,990	54,990	10	1,558	10	54,990		54,990
E37		Children, Families & Learning Department	273,975	273,975	273,975	393	3,667	393	273,975		273,975
E40		Historical Society	1,868	1,868	1,868	0	119	0	1,868		1,868
E44		Faribault Academies	28,142	28,142	28,142	162	731	162	28,142		28,142
E48		Labor Interpretive Center	1,286	1,286	1,286	1	38	1	1,286		1,286
E50		MN State Arts Board	9,946	9,946	9,946	17	255	17	9,946		9,946
E60		Higher Education Services Office	47,028	47,028	47,028	47	879	47	47,028		47,028
E77		Zoological Garden	123,104	123,104	123,104	218	2,147	218	123,104		123,104
E81		University of Minnesota - Grant Agency	1,006	1,006	1,006	0	127	0	1,006		1,006
E91		Academy of Science	74	74	74	0	19	0	74		74
E95		Humanities Commission - Grant Agency	61	61	61	0	19	0	61		61
E97		Science Museum of Minnesota - Grant Agency	30	30	30	0	15	0	30		30
E9W		Higher Ed Facilities Authority	323	323	323	3	17	3	323		323
G03		Lottery	4,924	4,924	4,924	208	104	208	4,924		4,924
G05		Racing Commission	10,374	10,374	10,374	7	332	7	10,374		10,374
G06		Attorney General	76,683	76,683	76,683	472	2,833	472	76,683		76,683
G09		Gambling Control Board	10,513	10,513	10,513	41	97	41	10,513		10,513
G15		Intergovernmental Information Systems	2,235	2,235	2,235	3	69	3	2,235		2,235
G16		Adm Cap Projects	247	247	247	0	76	0	247		247
G17		Human Rights Department	8,557	8,557	8,557	52	348	52	8,557		8,557
G19		Indian Affairs Council	5,284	5,284	5,284	7	259	7	5,284		5,284
G24		Department of Employee Relations-Non-general fund	36,589	36,589	36,589	99	1,772	99	36,589		36,589
G30		Strategic & Long Range Planning Office	34,852	34,852	34,852	73	1,503	73	34,852		34,852
G38		Investment Board	7,306	7,306	7,306	25	180	25	7,306		7,306
G39		Governor's Office	23,178	23,178	23,178	46	234	46	23,178		23,178
G53		Secretary of State	25,562	25,562	25,562	66	556	66	25,562		25,562
G59		Government Innovation and Cooperation Board	920	920	920	4	67	4	920		920
G61		State Auditor	21,831	21,831	21,831	108	483	108	21,831		21,831
G62		MN State Retirement System (MSRS)	11,743	11,743	11,743	39	267	39	11,743		11,743
G63		Public Employees Retirement Association (PERA)	27,125	27,125	27,125	69	1,098	69	27,125		27,125
G66		Municipal Board	3,746	3,746	3,746	4	65	4	3,746		3,746
G67		Revenue Department	246,380	246,380	246,380	1,331	5,050	1,331	246,380		246,380
G69		Teachers Retirement Association (TRA)	12,096	12,096	12,096	55	71	55	12,096		12,096
G90		Revenue Intergovernmental Payments	33,537	33,537	33,537	0	1,646	0	33,537		33,537
G92		Ombudsperson for Families	2,334	2,334	2,334	4	96	4	2,334		2,334
G93		Military Order of the Purple Heart - Grant Agency	20	20	20	0	6	0	20		20
G96		Uniform Laws Commission - Grant Agency	82	82	82	0	14	0	82		82
G98		Veterans of Foreign Wars - Grant Agency	14	14	14	0	6	0	14		14
G99		Disabled American Veterans - Grant Agency	14	14	14	0	6	0	14		14
G9J		Ethical Practices Board	4,030	4,030	4,030	8	384	8	4,030		4,030
G9K		Administrative Hearings	23,634	23,634	23,634	79	158	79	23,634		23,634
G9L		Black Minnesotans Council	2,618	2,618	2,618	3	91	3	2,618		2,618
G9M		Spanish Speaking Affairs Council	3,024	3,024	3,024	4	83	4	3,024		3,024
G9N		Asian Pacific Minnesotans Council	2,974	2,974	2,974	0	55	0	2,974		2,974
G9Q		Finance - Debt Service	7,232	7,232	7,232	0	3,882	0	7,232		7,232
G9R		Finance - Non-Operating	11,184	11,184	11,184	0	2,695	0	11,184		11,184
GPR		Finance-payroll	79	79	79	0	0	0	79		79
G9S		Telecomm Access-Comm Impaired	22	22	22	0	22	0	22		22
G9X		Capitol Area Architectural & Planning Board	2,018	2,018	2,018	5	110	5	2,018		2,018
G9Y		Disability Council	6,315	6,315	6,315	10	113	10	6,315		6,315
H12		Health Department	547,072	547,072	547,072	1,102	12,861	1,102	547,072		547,072
H55		Human Services -Central Office	597,062	597,062	597,062	1,457	11,884	1,457	597,062		597,062
H55a		Human Services-Institutions	899,733	899,733	899,733	4,704	20,636	4,704	899,733		899,733

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Sched. No.	Dept. Div.	Name	Transactions 9.3 Finance Accounting Services	Transactions 9.4 Finance SSP Development	Transactions 9.5 Finance IS Support MAPS portion	FTE's 9.5a Finance IS Support SEMA 4 portion	Budget Transactio 9.6 Finance Budget Services	FTE's 9.7 SEMA 4 Special Billing	Transactions 9.8 MAPS Special Billing	Net Costs 10.2 Finance Other	Transactions 10.3 Finance Financial Reporting
<b>First Stepdown</b>											
H75		Veterans Affairs Department	30,524	30,524	30,524	32	317	32	30,524		30,524
H76		Veterans Homes Board	200,121	200,121	200,121	717	4,230	717	200,121		200,121
H7B		Medical Practices Board	22,970	22,970	22,970	28	223	28	22,970		22,970
H7C		Nursing Board	14,785	14,785	14,785	29	135	29	14,785		14,785
H7D		Pharmacy Board	8,957	8,957	8,957	15	115	15	8,957		8,957
H7F		Dentistry Board	7,386	7,386	7,386	8	77	8	7,386		7,386
H7H		Chiropractors Board	6,788	6,788	6,788	5	57	5	6,788		6,788
H7J		Optometry Board	2,558	2,558	2,558	1	52	1	2,558		2,558
H7K		Nursing Home Administrators Board	3,079	3,079	3,079	2	43	2	3,079		3,079
H7L		Social Work Board	6,772	6,772	6,772	10	42	10	6,772		6,772
H7M		Marriage & Family Therapy Board	2,549	2,549	2,549	2	43	2	2,549		2,549
H7Q		Podiatric Medicine Board	1,150	1,150	1,150	0	35	0	1,150		1,150
H7R		Veterinary Medicine Board	2,649	2,649	2,649	2	72	2	2,649		2,649
H7U		Dietetics & Nutrition Practices Board	1,639	1,639	1,639	1	41	1	1,639		1,639
H7V		Psychology Board	5,635	5,635	5,635	7	53	7	5,635		5,635
H9G		Ombudsman - Mental Health and Mental Retardation	6,244	6,244	6,244	18	160	18	6,244		6,244
J33		Trial Courts	104,658	104,658	104,658	695	1,289	695	104,658		104,658
J52		Public Defense Board	52,412	52,412	52,412	443	805	443	52,412		52,412
J58		Court of Appeals	5,181	5,181	5,181	81	74	81	5,181		5,181
J65		Supreme Court	56,624	56,624	56,624	174	783	174	56,624		56,624
J68		Tax Court of Appeals	2,747	2,747	2,747	6	94	6	2,747		2,747
J70		Judicial Standards Board	1,506	1,506	1,506	2	62	2	1,506		1,506
L28		Senate	458	458	458	0	59	0	458		458
L31		House of Representatives	698	698	698	0	83	0	698		698
L51		Waste Management Leg Comm	3	3	3	0	3	0	3		3
L5A		Fiscal Policy Leg Comm	3	3	3	0	3	0	3		3
L5B		Waster Legis Comm	3	3	3	0	3	0	3		3
L5D		Legislative Coordinating Commission	1,015	1,015	1,015	0	295	0	1,015		1,015
L5F		Legislative Reference Library	65	65	65	0	17	0	65		65
L5G		Revisor of Statutes	628	628	628	0	69	0	628		628
L5H		Administrative Rules Comm	3	3	3	0	3	0	3		3
L5K		Pensions and Retirement Leg Comm	3	3	3	0	3	0	3		3
L5L		Mississippi River Parkway Leg Commission	30	30	30	0	14	0	30		30
L5M		Great Lakes Leg Comm	3	3	3	0	3	0	3		3
L5N		MN Resources Legislative Commission	449	449	449	0	120	0	449		449
L5P		Employee Relations Leg Comm	3	3	3	0	3	0	3		3
P01		Military Affairs Department	178,468	178,468	178,468	309	939	309	178,468		178,468
P07		Public Safety Department	1,494,718	1,494,718	1,494,718	1,811	13,287	1,811	1,494,718		1,494,718
P08		Ombudsman - Corrections	2,250	2,250	2,250	9	61	9	2,250		2,250
P78		Corrections Department	982,513	982,513	982,513	3,433	13,726	3,433	982,513		982,513
P7T		Peace Officer Standards & Training Board (POST)	7,748	7,748	7,748	11	222	11	7,748		7,748
P94		MN Safety Council - Grant Agency	20	20	20	0	6	0	20		20
P9E		Sentencing Guidelines Commission	2,050	2,050	2,050	7	42	7	2,050		2,050
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0		0
R18		Environmental Assistance, Office of	30,796	30,796	30,796	70	1,575	70	30,796		30,796
R29		Natural Resources Department	1,859,886	1,859,886	1,859,886	2,948	25,444	2,948	1,859,886		1,859,886
R32		Pollution Control Agency	320,963	320,963	320,963	785	10,743	785	320,963		320,963
R9C		Voyageurs National Park	1,630	1,630	1,630	1	35	1	1,630		1,630
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	294	294	294	0	20	0	294		294
R9P		Water & Soil Resources Board	22,452	22,452	22,452	53	475	53	22,452		22,452
T79		Transportation Department	5,251,179	5,251,179	5,251,179	5,078	19,321	5,078	5,251,179		5,251,179
T9B		Metro Council Transit Commission - Grant Agency	50	50	50	0	12	0	50		50
T9T		Transportation Regulation Board	1,384	1,384	1,384	5	27	5	1,384		1,384
Z99		Other	0	0	0	0	0	0	0		0

Statewide Cost Allocation Plan  
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 Allocation Statistics

Sched. Dept. \_\_\_\_\_  
 No. Div. \_\_\_\_\_ Name \_\_\_\_\_

**First Stepdown**

Transactions	Transactions	Transactions	FTE's	Budget Transactio	FTE's	Transactions	Net Costs	Transactions
9.3 Finance Accounting Services	9.4 Finance SSP Developmnet	9.5 Finance IS Support MAPS portion	9.5a Finance IS Support SEMA 4 portion	9.6 Finance Budget Services	9.7 SEMA 4 Special Billing	9.8 MAPS Special Billing	10.2 Finance Other	10.3 Finance Financial Reporting
18,609,033	18,609,033	18,609,033	44,907	221,414	44,907	18,609,033	1,897,086	18,609,033

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Sched. No.	Dept. Div.	Name	FTE's	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs
			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	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audit
<b>First Stepdown</b>											
1.2		Equipment Use Charge									
	02000	DEPARTMENT OF ADMINISTRATION									
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	4100	Commissioner									
2.4	3110	Employee Assistance Program									
2.5	4140	Personnel Services									
2.6	3150	Fiscal Services									
2.7	100-	Admin Mgmt - Non allocable									
3.2	2300	BUREAU OF FACILITIES MANAGEMENT									
3.3	4721	Facilities Mgmt - Allocable									
3.4	4320	Real Estate Mgt - Leasing (10 Fund)									
4.2	4490	Telecommunications (Allocable 10 Fd)									
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
5.3	5211-5216	Materials Management - Allocable 10 Fund									
5.4	4222	Central Mail - Allocable 10 Fd									
6.3	4500	Planning and Info Mgmt (old IPO)									
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt									
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	SSP Development amortization									
9.5	4000	Finance-Computer Services (other) MAPS portion									
9.5a	4000	Finance-Computer Services (Other) SEMA 4 portion									
9.6	4000	Budget Service-computer operations									
9.7	4000	Sema 4 special billing									
9.8	4000	Maps Special Billing									
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	113	0							
11.3	100-0000	EMPLOYEE REL-PRSNL ADMN	0	0	6,294,775						
11.4	100-0000	SSP H/R PAYROLL (DOER)	0	0	0						
11.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	154,519						
12.2	G45	DEPARTMENT OF MEDIATION SERVICES	23	52,750		23					
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0		0	311,570				
12.4	100-3000	MEDIATION SVCS-OTHER	0	0		0	1,213,245				
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	70	0		70		70			
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0		0		0	1,994,318		
13.4		LEGIS AUDITS-PROGRAM AUDITS	0	0		0		0	0		
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0		0		0	507,963		
13.6	100-0000	LEGIS AUDITS-GENERAL GOVT	0	0		0		0	11,818		
14.2	G64	TREASURER'S OFFICE	13	0		13		13	0	374	0
14.3	100-1001	TREASURER-TREASURY	0	0		0		0	0	0	0
14.4	100-1001	TREASURER-OTHER	0	0		0		0	0	0	0
15.2	G61	State Auditor	0	0		0		0	0	21	0

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Sched. No.	Dept. Div.	Name	FTE's	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs
			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	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audit
<b>First Stepdown</b>											
<b>Second Stepdown</b>											
	02000	DEPARTMENT OF ADMINISTRATION	0	0		0		0		0	0
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT	39	0		39		39		1,858	0
16.3	4100	Commissioner	0	0		0		0		0	0
16.4	3110	Employee Assistance Program	0	0		0		0		0	0
16.5	4140	Personnel Services	0	0		0		0		0	0
16.6	3150	Fiscal Services	0	0		0		0		0	0
16.7	100-	Admin Mgmt - Non allocable	0	0		0		0		0	0
17.2	2300	BUREAU OF FACILITIES MANAGEMENT	14	0		14		14		0	0
17.3	4721	Facilities Mgmt - Allocable	0	0		0		0		0	0
17.4	4320	Real Estate Mgt - Leasing (10 Fund)	0	0		0		0		0	0
18.2	4490	Telecommunications (Allocable 10 Fd)	13	0		13		13		0	0
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT	68	0		68		68		0	0
19.3	5211-5216	Materials Management - Allocable 10 Fund	0	0		0		0		0	0
19.4	4222	Central Mail - Allocable 10 Fd	0	0		0		0		0	0
20.3	4500	Planning and Info Mgmt (old IPO)	0	0		0		0		0	0
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt	0	0		0		0		0	237
21.2	G10	DEPARTMENT OF FINANCE	174	0		174		174		2,157	0
22.2	1000	FINANCE-BUDGET DIVISION				0		0		0	0
22.3	2000	Analysis & Control				0		0		0	0
22.4	2000	Budget Planning & Operations				0		0		0	0
22.5	2000	Budget Division Gen'l Govt				0		0		0	0
23.2	1000	FINANCE-ACCOUNTING DIVISION				0		0		0	0
23.3	1000	Accounting Services				0		0		0	0
23.4	4000	SSP Development amortization				0		0		0	0
23.5	4000	Finance-Computer Services (other) MAPS portion				0		0		0	0
23.5a	4000	Finance-Computer Services (Other) SEMA 4 portion				0		0		0	0
23.6	4000	Budget Service-computer operations				0		0		0	0
23.7	4000	SEMA 4 Special Billing				0		0		0	0
23.8	4000	MAPS Special Billing				0		0		0	0
23.9	1000	Accounting Division Gen'l Govt				0		0		0	0
24.2	1000	FINANCE-OTHER				0		0		0	0
24.3	1000	Financial Reporting				0		0		0	0
24.4	1000	Statewide Payroll Service				0		0		0	0
24.5	1000	Single Audit				0		0		0	0
24.6	1000	Other General Government				0		0		0	0
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS				113		113		1,454	47
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN				0		0		0	0
25.4	100-0000	SSP H/R PAYROLL (DOER)				0		0		0	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER				0		0		0	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES						23		48	0
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES						0		0	0
26.4	100-3000	MEDIATION SVCS-OTHER						0		0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR								1,476	0
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS								0	0
27.4		LEGIS AUDITS-PROGRAM AUDITS								0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS								0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOVT								0	0
28.2	G64	TREASURER'S OFFICE									
28.3	100-1001	TREASURER-TREASURY									
28.4	100-1001	TREASURER-OTHER									
29.2	G61	State Auditor									

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Sched. No.	Dept. Div.	Name	FTEs 10.4 Finance Central Payroll	Fed \$ Rec'd 10.5 Finance Single Audit	Net Costs 11.2 Department of Employee Relations	Avg. FTE 11.3 DOER Personnel Administration	Net Costs 12.2 Department of Mediation Services	Avg. FTE 12.3 Mediation State Agencies	Net Costs 13.2 Office of the Legislative Auditor	Avg. OLA Hrs 13.3 OLA Financial Audits	Single Audit Hrs 13.5 OLA Single Audit
<b>First Stepdown</b>											
99YYY		Consumer Agencies									
02000		Administration	0	0		0					
4137		Public Broadcasting	0	0		0		0		0	0
100-2200		Materials Management Division	0	0		0		0		0	0
5216		Materials Service and Distribution	12	0		12		12		0	0
4330		State Building Code	27	0		27		27		0	0
3510		Public Info Policy Analysis - PIPA	5	0		5		5		0	0
100-2500		Electronic Data Interchange. (EDI)	0	0		0		0		0	0
3300		Building Construction	29	521,814		29		29		0	0
3160		Oil Overcharge (Stripper Wells)	1	1,958,219		1		1		0	0
173-2400		911 Emergency	0	0		0		0		0	0
3180		STAR (Tech Related Asst)	5	622,590		5		5		0	0
3200		Volunteer Services	3	0		3		3		0	0
4717		Capital Group Parking	13	0		13		13		0	0
3240		Travel Management	20	0		20		20		0	0
3170		Development Disabilities	1	508,178		1		1		0	0
2200		Risk Management	6	0		6		6		0	0
690-2100		Gov's Res Cncl (Ceremonial Hse Gift)	0	0		0		0		0	0
4501		Government Information Access Council	4	0		4		4		0	0
690-2300		Building Fund Operations (69 Fund)	0	0		0		0		0	0
2300		Plant Management (Consolidated)	221	0		221		221		0	0
4221		Minnesota Bookstore	19	0		19		19		0	0
4220		Records Activities	15	0		15		15		0	0
2600		Management Analysis	30	0		30		30		0	0
4223		Printing Services	49	0		49		49		0	0
5217		Central Stores	12	0		12		12		0	0
4230		Cooperative Purchasing	6	0		6		6		0	0
2400		Computer Services/Telecomm (97 Fund)	233	0		233		233		0	0
4222		Central Mail - Addressing/Inserting	5	0		5		5		0	0
4321		Real Estate Management	0	0		0		0		0	0
		Other-non allocable	0	0		0		0		0	0
B04		Agriculture Department	470	4,797,240		470		470		376	0
B11		Barber Examiners Board	2	0		2		2		58	0
B13		Commerce Department	256	0		256		256		336	0
B14		Animal Health Board	33	214,862		33		33		0	0
B21		Economic Security	1,877	183,486,895		1,877		1,877		1,670	1,988
B22		Trade & Economic Development Department (DTED)	213	34,594,836		213		213		348	355
B23		MN Business Finance, Inc.	5	0		5		5		0	0
B34		Housing Finance Agency	153	78,669,115		153		153		212	0
B41		Workers' Compensation Court of Appeals	20	3,169,926		20		20		58	0
B42		Labor & Industry Department	408	0		408		408		1,165	15
B43		Iron Range Resources & Rehab. Board (IRRRB)	129	0		129		129		319	0
B7A		Electricity Board	23	0		23		23		1	0
B7E		Architecture, Engineering, Land Surveying & Landscap	8	0		8		8		45	0
B7G		Boxing Board	0	0		0		0		45	0
B7N		Horticulture Society - Grant Agency	0	0		0		0		0	0
B7P		Accountancy Board	5	0		5		5		102	0
B7S		Private Detective & Protective Agent Services Brd	1	0		1		1		0	0
B80		Public Service Department	129	694,477		129		129		387	0
B82		Public Utilities Commission	50	0		50		50		135	0
B9A		World Trade Center Corp.	5	0		5		5		224	0
B9D		Amateur Sports Commission	14	0		14		14		95	0
B9H		Harmful Substances Compensation	0	0		0		0		0	0
B9U		MN Technology Institute	0	1,980,242		0		0		319	0
B9V		Agriculture Utilization Research Institute - Grant Agenc	0	0		0		0		2	0

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Sched. No.	Dept. Div.	Name	FTE's 10.4 Finance Central Payroll	Fed \$ Rec'd 10.5 Finance Single Audit	Net Costs 11.2 Department of Employee Relations	Avg. FTE 11.3 DOER Personnel Administration	Net Costs 12.2 Department of Mediation Services	Avg. FTE 12.3 Mediation State Agencies	Net Costs 13.2 Office of the Legislative Auditor	Avg. OLA Hrs 13.3 OLA Financial Audits	Single Audit Hrs 13.5 OLA Single Audit
<b>First Stepdown</b>											
E25		Center for Arts Education	66	207,556		66		66		370	0
E26		MN State Colleges & Universities	12,064	21,071,556		12,064		12,064		5,323	6,212
E35		Education Aids	10	0		10		10		0	0
E37		Children, Families & Learning Department	393	267,707,719		393		393		1,274	1,072
E40		Historical Society	0	0		0		0		106	0
E44		Faribault Academies	162	206,636		162		162		24	0
E48		Labor Interpretive Center	1	0		1		1		0	0
E50		MN State Arts Board	17	674,497		17		17		129	0
E60		Higher Education Services Office	47	1,977,597		47		47		221	0
E77		Zoological Garden	218	42,188		218		218		135	0
E81		University of Minnesota - Grant Agency	0	0		0		0		1,345	0
E91		Academy of Science	0	0		0		0		0	0
E95		Humanities Commission - Grant Agency	0	0		0		0		0	0
E97		Science Museum of Minnesota - Grant Agency	0	0		0		0		0	0
E9W		Higher Ed Facilities Authority	3	0		3		3		0	0
G03		Lottery	208	0		208		208		390	0
G05		Racing Commission	7	0		7		7		63	0
G06		Attorney General	472	1,285,359		472		472		331	0
G09		Gambling Control Board	41	0		41		41		131	0
G15		Intergovernmental Information Systems	3	0		3		3		0	0
G16		Adm Cap Projects	0	0		0		0		0	0
G17		Human Rights Department	52	174,500		52		52		160	0
G19		Indian Affairs Council	7	47,444		7		7		147	0
G24		Department of Employee Relations-Non-general fund	99	0		99		99		0	0
G30		Strategic & Long Range Planning Office	73	196,838		73		73		135	0
G38		Investment Board	25	0		25		25		2,287	0
G39		Governor's Office	46	0		46		46		290	0
G53		Secretary of State	66	0		66		66		367	0
G59		Government Innovation and Cooperation Board	4	0		4		4		0	0
G61		State Auditor	108	0		108		108		280	0
G62		MN State Retirement System (MSRS)	39	0		39		39		1,069	0
G63		Public Employees Retirement Association (PERA)	69	0		69		69		876	0
G66		Municipal Board	4	0		4		4		39	0
G67		Revenue Department	1,331	149,235		1,331		1,331		2,749	0
G69		Teachers Retirement Association (TRA)	55	0		55		55		641	0
G90		Revenue Intergovernmental Payments	0	0		0		0		0	0
G92		Ombudsperson for Families	4	0		4		4		0	0
G93		Military Order of the Purple Heart - Grant Agency	0	0		0		0		0	0
G96		Uniform Laws Commission - Grant Agency	0	0		0		0		0	0
G98		Veterans of Foreign Wars - Grant Agency	0	0		0		0		103	0
G99		Disabled American Veterans - Grant Agency	0	0		0		0		0	0
G9J		Ethical Practices Board	8	0		8		8		97	0
G9K		Administrative Hearings	79	0		79		79		115	0
G9L		Black Minnesotans Council	3	2,250		3		3		60	0
G9M		Spanish Speaking Affairs Council	4	2,250		4		4		274	0
G9N		Asian Pacific Minnesotans Council	0	2,250		0		0		122	0
G9Q		Finance - Debt Service	0	2,969,604		0		0		0	0
G9R		Finance - Non-Operating	0	0		0		0		0	0
GPR		Finance-payroll	0	0		0		0		0	0
G9S		Telecomm Access-Comm Impaired	0	0		0		0		0	0
G9X		Capitol Area Architectural & Planning Board	5	0		5		5		221	0
G9Y		Disability Council	10	0		10		10		40	0
H12		Health Department	1,102	90,577,746		1,102		1,102		260	359
H55		Human Services-Central Office	1,457	2,008,352,376		1,457		1,457		2,661	2,629
H55a		Human Services-Institutions	4,704	0		4,704		4,704		0	0

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Sched. No.	Dept. Div.	Name	FTE's	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs
			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	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audit
<b>First Stepdown</b>											
H75		Veterans Affairs Department	32	0		32		32		9	0
H76		Veterans Homes Board	717	0		717		717		807	0
H7B		Medical Practices Board	28	0		28		28		220	0
H7C		Nursing Board	29	0		29		29		1	0
H7D		Pharmacy Board	15	0		15		15		84	0
H7F		Dentistry Board	8	0		8		8		53	0
H7H		Chiropractors Board	5	0		5		5		53	0
H7J		Optometry Board	1	0		1		1		65	0
H7K		Nursing Home Administrators Board	2	0		2		2		57	0
H7L		Social Work Board	10	0		10		10		54	0
H7M		Marriage & Family Therapy Board	2	0		2		2		0	0
H7Q		Podiatric Medicine Board	0	0		0		0		3	0
H7R		Veterinary Medicine Board	2	0		2		2		3	0
H7U		Dietetics & Nutrition Practices Board	1	0		1		1		0	0
H7V		Psychology Board	7	0		7		7		0	0
H9G		Ombudsman - Mental Health and Mental Retardation	18	0		18		18		0	0
J33		Trial Courts	695	(1,125)		695		695		0	0
J52		Public Defense Board	443	83,666		443		443		311	0
J58		Court of Appeals	81	0		81		81		0	0
J65		Supreme Court	174	124,484		174		174		321	0
J68		Tax Court of Appeals	6	0		6		6		38	0
J70		Judicial Standards Board	2	0		2		2		0	0
L28		Senate	0	0		0		0		0	0
L31		House of Representatives	0	0		0		0		0	0
L51		Waste Management Leg Comm	0	0		0		0		0	0
L5A		Fiscal Policy Leg Comm	0	0		0		0		0	0
L5B		Waster Legis Comm	0	0		0		0		0	0
L5D		Legislative Coordinating Commission	0	0		0		0		0	0
L5F		Legislative Reference Library	0	0		0		0		0	0
L5G		Revisor of Statutes	0	0		0		0		0	0
L5H		Administrative Rules Comm	0	0		0		0		0	0
L5K		Pensions and Retirement Leg Comm	0	0		0		0		0	0
L5L		Mississippi River Parkway Leg Commission	0	0		0		0		0	0
L5M		Great Lakes Leg Comm	0	0		0		0		0	0
L5N		MN Resources Legislative Commission	0	0		0		0		0	0
L5P		Employee Relations Leg Comm	0	0		0		0		0	0
P01		Military Affairs Department	309	13,468,360		309		309		265	448
P07		Public Safety Department	1,811	16,728,925		1,811		1,811		1,005	0
P08		Ombudsman - Corrections	9	0		9		9		4	0
P78		Corrections Department	3,433	2,870,802		3,433		3,433		1,281	0
P7T		Peace Officer Standards & Training Board (POST)	11	0		11		11		157	0
P94		MN Safety Council - Grant Agency	0	0		0		0		0	0
P9E		Sentencing Guidelines Commission	7	0		7		7		68	0
P9Z		Automobile Theft Prevention Board	0	0		0		0		0	0
R18		Environmental Assistance, Office of	70	180,750		70		70		35	0
R29		Natural Resources Department	2,948	5,190,304		2,948		2,948		1,249	0
R32		Pollution Control Agency	785	15,400,261		785		785		450	0
R9C		Voyageurs National Park	1	0		1		1		1	0
R9F		MN/WIec. Boundary Area Commission - Grant Agency	0	0		0		0		0	0
R9P		Water & Soil Resources Board	53	176,513		53		53		231	0
T79		Transportation Department	5,078	295,271,328		5,078		5,078		1,991	107
T9B		Metro Council Transit Commission - Grant Agency	0	0		0		0		0	0
T9T		Transportation Regulation Board	5	0		5		5		40	0
Z99		Other	0	0		0		0		2,779	211

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Sched. No.	Dept. Div.	Name	FTE's	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Single Audit Hrs
			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	12.3 Mediation State Agencies	13.2 Office of the Legislative Auditor	13.3 OLA Financial Audits	13.5 OLA Single Audit
		<b>First Stepdwn</b>	44,907	3,056,423,014	6,449,294	44,907	1,524,815	44,907	2,514,099	47,755	13,680

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Sched. No.	Dept. Div.	Name	Net Costs	Transactions & Su	Fed \$ Rec'd	Net Costs	FTEs'	Avg. FTE	Avg. FTE	Transactions	Net Costs
			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	16.4 Admin Mgmt Employee Assistance	16.5 Admin Mgmt Personnel Office	16.6 Admin Mgmt Fiscal Services	17.2 Bureau of Property Mgmt
		<b>First Stepdown</b>									
1.2		Equipment Use Charge									
	02000	DEPARTMENT OF ADMINISTRATION									
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	4100	Commissioner									
2.4	3110	Employee Assistance Program									
2.5	4140	Personnel Services									
2.6	3150	Fiscal Services									
2.7	100-	Admin Mgmt - Non allocable									
3.2	2300	BUREAU OF FACILITIES MANAGEMENT									
3.3	4721	Facilities Mgmt - Allocable									
3.4	4320	Real Estate Mgt - Leasing (10 Fund)									
4.2	4490	Telecommunications (Allocable 10 Fd)									
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
5.3	5211-5216	Materials Management - Allocable 10 Fund									
5.4	4222	Central Mail - Allocable 10 Fd									
6.3	4500	Planning and Info Mgmt (old IPO)									
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt									
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	SSP Development amortization									
9.5	4000	Finance-Computer Services (other) MAPS portion									
9.5a	4000	Finance-Computer Services (Other) SEMA 4 portion									
9.6	4000	Budget Service-computer operations									
9.7	4000	Sema 4 special billing									
9.8	4000	Maps Special Billing									
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									
13.4		LEGIS AUDITS-PROGRAM 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		479,485							
14.4	100-1001	TREASURER-OTHER		1,894,223							
15.2	G61	State Auditor			21,831						

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Sched. No.	Dept. Div.	Name	Net Costs 14.2 State Treasurer's Office	Transactions & Su 14.3 Treasurer Treasury Allocable	Fed \$ Rec'd 15.2 State Auditor Single Audts	Net Costs 16.2 Bureau of Admin. Mgmt.	FTEs' 16.3 Admin Mgmt Commissioner Office	Avg. FTE 16.4 Admin Mgmt Employee Assistance	Avg. FTE 16.5 Admin Mgmt Personnel Office	Transactions 16.6 Admin Mgmt Fiscal Services	Net Costs 17.2 Bureau of Property Mgmt
		<b>First Stepdown</b>									
		<b>Second Stepdown</b>									
	02000	DEPARTMENT OF ADMINISTRATION		0	0						
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT		11,096	0						
16.3	4100	Commissioner		0	0	519,971					
16.4	3110	Employee Assistance Program		0	0	362,153					
16.5	4140	Personnel Services		0	0	457,013					
16.6	3150	Fiscal Services		0	0	691,909					
16.7	100-	Admin Mgmt - Non allocable		0	0	3,878					
17.2	2300	BUREAU OF FACILITIES MANAGEMENT		8,328	0		14	14	14	8,328	
17.3	4721	Facilities Mgmt - Allocable		0	0		0	0	0	0	652,652
17.4	4320	Real Estate Mgt - Leasing (10 Fund)		0	0		0	0	0	0	322,459
18.2	4490	Telecommunications (Allocable 10 Fd)		1,759	0		13	13	13	1,759	
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT		27,454	0		68	68	68	27,454	
19.3	5211-5216	Materials Management - Allocable 10 Fund		0	0		0	0	0	0	
19.4	4222	Central Mail - Allocable 10 Fd		0	0		0	0	0	0	
20.3	4500	Planning and Info Mgmt (old IPO)		0	0		0	0	0	0	
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt		0	0		0	0	0	0	
21.2	G10	DEPARTMENT OF FINANCE		28,391	0			174			
22.2	1000	FINANCE-BUDGET DIVISION		0	0			0			
22.3	2000	Analysis & Control		0	0			0			
22.4	2000	Budget Planning & Operations		0	0			0			
22.5	2000	Budget Division Gen'l Gov't		0	0			0			
23.2	1000	FINANCE-ACCOUNTING DIVISION		0	0			0			
23.3	1000	Accounting Services		0	0			0			
23.4	4000	SSP Development amortization		0	0			0			
23.5	4000	Finance-Computer Services (other) MAPS portion		0	0			0			
23.5a	4000	Finance-Computer Services (Other) SEMA 4 portion		0	0			0			
23.6	4000	Budget Service-computer operations		0	0			0			
23.7	4000	SEMA 4 Special Billing		0	0			0			
23.8	4000	MAPS Special Billing		0	0			0			
23.9	1000	Accounting Division Gen'l Gov't		0	0			0			
24.2	1000	FINANCE-OTHER		0	0			0			
24.3	1000	Financial Reporting		0	0			0			
24.4	1000	Statewide Payroll Service		0	0			0			
24.5	1000	Single Audit		0	0			0			
24.6	1000	Other General Government		0	0			0			
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS		23,057	0			113			
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN		0	0			0			
25.4	100-0000	SSP H/R PAYROLL (DOER)		0	0			0			
25.5	100-0000	EMPLOYEE REL-ALL OTHER		0	0			0			
26.2	G45	DEPARTMENT OF MEDIATION SERVICES		7,879	52,750			23			
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES		0	0			0			
26.4	100-3000	MEDIATION SVCS-OTHER		0	0			0			
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR		11,814	0			70			
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS		0	0			0			
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS		0	0			0			
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS		0	0			0			
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T		0	0			0			
28.2	G64	TREASURER'S OFFICE		13,063	0			13			
28.3	100-1001	TREASURER-TREASURY		0	0			0			
28.4	100-1001	TREASURER-OTHER		0	0			0			
29.2	G61	State Auditor		0	0			0			

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Sched. No.	Dept. Div.	Name	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	16.4 Admin Mgmt Employee Assistance	16.5 Admin Mgmt Personnel Office	16.6 Admin Mgmt Fiscal Services	17.2 Bureau of Property Mgmt
<b>First Stepdown</b>											
99YYY		Consumer Agencies			0			0	0		
02000		Administration		0	0			0	0		0
4137		Public Broadcasting		353	0		0	0	0	353	
100-2200		Materials Management Division		0	0		0	0	0	0	
5216		Materials Service and Distribution		5,897	0		12	12	12	5,897	
4330		State Building Code		10,330	0		27	27	27	10,330	
3510		Public Info Policy Analysis - PIPA		912	0		5	5	5	912	
100-2500		Electronic Data Interchange (EDI)		0	0		0	0	0	0	
3300		Building Construction		13,059	521,814		29	29	29	13,059	
3160		Oil Overcharge (Stripper Wells)		715	1,858,219		1	1	1	715	
173-2400		911 Emergency		0	0		0	0	0	0	
3180		STAR (Tech Related Asst)		3,916	622,590		5	5	5	3,916	
3200		Volunteer Services		3,068	0		3	3	3	3,068	
4717		Capital Group Parking		32,434	0		13	13	13	32,434	
3240		Travel Management		92,171	0		20	20	20	92,171	
3170		Development Disabilities		2,872	508,178		1	1	1	2,872	
2200		Risk Management		7,886	0		6	6	6	7,886	
690-2100		Gov's Res Cncl (Ceremonial Hse Gift)		565	0		0	0	0	565	
4501		Government Information Access Council		1,907	0		4	4	4	1,907	
690-2300		Building Fund Operations (69 Fund)		0	0		0	0	0	0	
2300		Plant Management (Consolidated)		225,656	0		221	221	221	225,656	
4221		Minnesota Bookstore		19,256	0		19	19	19	19,256	
4220		Records Activities		10,239	0		15	15	15	10,239	
2600		Management Analysis		7,387	0		30	30	30	7,387	
4223		Printing Services		53,560	0		49	49	49	53,560	
5217		Central Stores		76,455	0		12	12	12	76,455	
4230		Cooperative Purchasing		2,806	0		6	6	6	2,806	
2400		Computer Services/Telecomm (97 Fund)		166,083	0		233	233	233	166,083	
4222		Central Mail - Addressing/Inserting		2,745	0		5	5	5	2,745	
4321		Real Estate Management		80	0		0	0	0	80	
		Other-non allocable		17,236	0		0	0	0	17,236	
B04		Agriculture Department		199,277	4,797,240			470		199,277	
B11		Barber Examiners Board		1,634	0			2		1,634	
B13		Commerce Department		108,769	0			256		108,769	
B14		Animal Health Board		46,303	214,862			33		46,303	
B21		Economic Security		994,177	183,486,895			1,877		988,416	
B22		Trade & Economic Development Department (DTED)		122,316	34,594,836			213		122,316	
B23		MN Business Finance, Inc.		4,603	0			5		4,603	
B34		Housing Finance Agency		63,582	78,669,115			153		63,582	
B41		Workers' Compensation Court of Appeals		2,755	3,169,926			20		2,755	
B42		Labor & Industry Department		163,742	0			408		161,574	
B43		Iron Range Resources & Rehab. Board (IRRRB)		102,019	0			129		102,019	
B7A		Electricity Board		22,093	0			23		22,093	
B7E		Architecture, Engineering, Land Surveying & Landscap		8,907	0			8		8,907	
B7G		Boxing Board		1,633	0			0		1,633	
B7N		Horticulture Society - Grant Agency		14	0			0		14	
B7P		Accountancy Board		6,177	0			5		6,177	
B7S		Private Detective & Protective Agent Services Brd		1,442	0			1		1,442	
B80		Public Service Department		47,845	694,477			129		47,845	
B82		Public Utilities Commission		12,400	0			50		12,400	
B9A		World Trade Center Corp.		7,283	0			5		7,283	
B9D		Amateur Sports Commission		3,776	0			14		3,776	
B9H		Harmful Substances Compensation		19	0			0		19	
B9U		MN Technology Institute		35,672	1,980,242			0		35,672	
B9V		Agriculture Utilization Research Institute - Grant Agenc		66	0			0		0	

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Sched. No.	Dept. Div.	Name	Net Costs	Transactions & Su	Fed \$ Rec'd	Net Costs	FTEs'	Avg. FTE	Avg. FTE	Transactions	Net Costs
			14.2	14.3	15.2	16.2	16.3	16.4	16.5	16.6	17.2
			State Treasurer's Office	Treasurer Treasury Allocable	State Auditor Single Audits	Bureau of Admin. Mgmt.	Admin Mgmt Commissioner Office	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Bureau of Property Mgmt
<b>First Stepdown</b>											
E25		Center for Arts Education		37,825	207,556			66			
E26		MN State Colleges & Universities		1,770,529	21,071,556			12,064			
E35		Education Aids		54,990	0			10			
E37		Children, Families & Learning Department		284,680	267,707,719			393			
E40		Historical Society		1,868	0			0			
E44		Faribault Academies		28,142	206,636			162			
E48		Labor Interpretive Center		1,286	0			1			
E50		MN State Arts Board		9,946	674,497			17			
E60		Higher Education Services Office		58,098	1,977,597			47			
E77		Zoological Garden		123,104	42,188			218			
E81		University of Minnesota - Grant Agency		1,006	0			0			
E91		Academy of Science		74	0			0			
E95		Humanities Commission - Grant Agency		61	0			0			
E97		Science Museum of Minnesota - Grant Agency		30	0			0			
E9W		Higher Ed Facilities Authority		323	0			3			
G03		Lottery		4,924	0			208			
G05		Racing Commission		10,374	0			7			
G06		Attorney General		76,683	1,295,359			472			
G09		Gambling Control Board		10,513	0			41			
G15		Intergovernmental Information Systems		2,235	0			3			
G16		Adm Cap Projects		247	0			0			
G17		Human Rights Department		8,557	174,500			52			
G19		Indian Affairs Council		5,284	47,444			7			
G24		Department of Employee Relations-Non-general fund		36,589	0			99			
G30		Strategic & Long Range Planning Office		34,852	196,838			73			
G38		Investment Board		7,306	0			25			
G39		Governor's Office		23,178	0			46			
G53		Secretary of State		45,372	0			66			
G59		Government Innovation and Cooperation Board		920	0			4			
G61		State Auditor		0	0			108			
G62		MN State Retirement System (MSRS)		86,110	0			39			
G63		Public Employees Retirement Association (PERA)		231,553	0			69			
G66		Municipal Board		3,746	0			4			
G67		Revenue Department		2,252,733	149,235			1,331			
G69		Teachers Retirement Association (TRA)		129,581	0			55			
G90		Revenue Intergovernmental Payments		33,537	0			0			
G92		Ombudsperson for Families		2,334	0			4			
G93		Military Order of the Purple Heart - Grant Agency		20	0			0			
G96		Uniform Laws Commission - Grant Agency		82	0			0			
G98		Veterans of Foreign Wars - Grant Agency		14	0			0			
G99		Disabled American Veterans - Grant Agency		14	0			0			
G9J		Ethical Practices Board		4,030	0			8			
G9K		Administrative Hearings		23,634	0			79			
G9L		Black Minnesotans Council		2,618	2,250			3			
G9M		Spanish Speaking Affairs Council		3,024	2,250			4			
G9N		Asian Pacific Minnesotans Council		2,974	2,250			0			
G9Q		Finance - Debt Service		7,232	2,969,604			0			
G9R		Finance - Non-Operating		11,184	0			0			
GPR		Finance-payroll		79	0			0			
G9S		Telecomm Access-Comm Impaired		22	0			0			
G9X		Capitol Area Architectural & Planning Board		2,018	0			5			
G9Y		Disability Council		6,315	0			10			
H12		Health Department		547,072	90,577,746			1,102			
H55		Human Services -Central Office		830,714	2,008,352,376			1,457			
H55a		Human Services-Institutions		899,733	0			4,704			

Statewide Cost Allocation Plan  
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Sched. No.	Dept. Div.	Name	Net Costs 14.2 State Treasurer's Office	Transactions & Su 14.3 Treasurer Treasury Allocable	Fed \$ Rec'd 15.2 State Auditor Single Audits	Net Costs 16.2 Bureau of Admin. Mgmt.	FTEs' 16.3 Admin Mgmt Commissioner Office	Avg. FTE 16.4 Admin Mgmt Employee Assistance	Avg. FTE 16.5 Admin Mgmt Personnel Office	Transactions 16.6 Admin Mgmt Fiscal Services	Net Costs 17.2 Bureau of Property Mgmt
<b>First Stepdown</b>											
H75		Veterans Affairs Department		30,524	0			32			
H76		Veterans Homes Board		200,121	0			717			
H7B		Medical Practices Board		22,970	0			28			
H7C		Nursing Board		14,785	0			29			
H7D		Pharmacy Board		8,957	0			15			
H7F		Dentistry Board		7,386	0			8			
H7H		Chiropractors Board		6,788	0			5			
H7J		Optometry Board		2,558	0			1			
H7K		Nursing Home Administrators Board		3,079	0			2			
H7L		Social Work Board		6,772	0			10			
H7M		Marriage & Family Therapy Board		2,549	0			2			
H7Q		Podiatric Medicine Board		1,150	0			0			
H7R		Veterinary Medicine Board		2,649	0			2			
H7U		Dietetics & Nutrition Practices Board		1,639	0			1			
H7V		Psychology Board		5,635	0			7			
H9G		Ombudsman - Mental Health and Mental Retardation		6,244	0			18			
J33		Trial Courts		104,658	(1,125)			695			
J52		Public Defense Board		52,412	83,668			443			
J58		Court of Appeals		5,181	0			81			
J65		Supreme Court		56,624	124,484			174			
J68		Tax Court of Appeals		2,747	0			6			
J70		Judicial Standards Board		1,506	0			2			
L28		Senate		458	0			0			
L31		House of Representatives		698	0			0			
L51		Waste Management Leg Comm		3	0			0			
L5A		Fiscal Policy Leg Comm		3	0			0			
L5B		Waster Legis Comm		3	0			0			
L5D		Legislative Coordinating Commission		1,015	0			0			
L5F		Legislative Reference Library		65	0			0			
L5G		Revisor of Statutes		628	0			0			
L5H		Administrative Rules Comm		3	0			0			
L5K		Pensions and Retirement Leg Comm		3	0			0			
L5L		Mississippi River Parkway Leg Commission		30	0			0			
L5M		Great Lakes Leg Comm		3	0			0			
L5N		MN Resources Legislative Commission		449	0			0			
L5P		Employee Relations Leg Comm		3	0			0			
P01		Military Affairs Department		178,468	13,468,360			309			
P07		Public Safety Department		1,509,815	16,728,925			1,811			
P08		Ombudsman - Corrections		2,250	0			9			
P78		Corrections Department		982,513	2,870,802			3,433			
P7T		Peace Officer Standards & Training Board (POST)		7,748	0			11			
P94		MN Safety Council - Grant Agency		20	0			0			
P9E		Sentencing Guidelines Commission		2,050	0			7			
P9Z		Automobile Theft Prevention Board		0	0			0			
R18		Environmental Assistance, Office of		30,796	180,750			70			
R29		Natural Resources Department		1,887,820	5,190,304			2,948			
R32		Pollution Control Agency		320,963	15,400,261			785			
R9C		Voyageurs National Park		1,630	0			1			
R9F		MN/Wisc. Boundary Area Commission - Grant Agency		294	0			0			
R9P		Water & Soil Resources Board		22,452	176,513			53			
T79		Transportation Department		5,253,866	295,271,328			5,078			
T9B		Metro Council Transit Commission - Grant Agency		50	0			0			
T9T		Transportation Regulation Board		1,384	0			5			
Z99		Other		0	0			0			

Statewide Cost Allocation Plan  
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Sched. Dept. \_\_\_\_\_  
No. Div. Name

**First Stepdown**

Net Costs	Transactions & Su	Fed \$ Rec'd	Net Costs	FTEs'	Avg. FTE	Avg. FTE	Transactions	Net Costs
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	16.4 Admin Mgmt Employee Assistance	16.5 Admin Mgmt Personnel Office	16.6 Admin Mgmt Fiscal Services	17.2 Bureau of Property Mgmt
2,373,708	21,340,550	3,056,423,014	2,034,924	813	44,869	813	2,743,638	975,111

Statewide Cost Allocation Plan  
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Sched. No.	Dept. Div.	Name	Obj 1x-2x	No. of Leases	Telephone Costs	Net Costs	purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs
			17.3	17.4	18.2	19.2	19.3	19.4	20.3	21.2	22.2
			Plant Mgmt Resource Recovery	Facilities Management Leasing	Intertech Telecom- munications	Bureau of Operations Mgmt	Operations Materials Management	Operations Central Mail	Planning and Information Mgmt	Department of Finance	Finance Budgets
		<b>First Stepdown</b>									
1.2		Equipment Use Charge									
	02000	DEPARTMENT OF ADMINISTRATION									
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	4100	Commissioner									
2.4	3110	Employee Assistance Program									
2.5	4140	Personnel Services									
2.6	3150	Fiscal Services									
2.7	100-	Admin Mgmt - Non allocable									
3.2	2300	BUREAU OF FACILITIES MANAGEMENT									
3.3	4721	Facilities Mgmt - Allocable									
3.4	4320	Real Estate Mgt - Leasing (10 Fund)									
4.2	4490	Telecommunications (Allocable 10 Fd)									
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
5.3	5211-5216	Materials Management - Allocable 10 Fund									
5.4	4222	Central Mail - Allocable 10 Fd									
6.3	4500	Planning and Info Mgmt (old IPO)									
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt									
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 Govt									
9.2	1000	FINANCE-ACCOUNTING DIVISION									
9.3	1000	Accounting Services									
9.4	4000	SSP Development amortization									
9.5	4000	Finance-Computer Services (other) MAPS portion									
9.5a	4000	Finance-Computer Services (Other) SEMA 4 portion									
9.6	4000	Budget Service-computer operations									
9.7	4000	Sema 4 special billing									
9.8	4000	Maps Special Billing									
9.9	1000	Accounting Division Gen'l Govt									
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 HR 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									
13.4		LEGIS AUDITS-PROGRAM AUDITS									
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS									
13.6	100-0000	LEGIS AUDITS-GENERAL GOVT									
14.2	G64	TREASURER'S OFFICE									
14.3	100-1001	TREASURER-TREASURY									
14.4	100-1001	TREASURER-OTHER									
15.2	G61	State Auditor									

Statewide Cost Allocation Plan  
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Sched. No.	Dept. Div.	Name	Obj 1x-2x	No. of Leases	Telephone Costs	Net Costs	purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs
			17.3	17.4	18.2	19.2	19.3	19.4	20.3	21.2	22.2
			Plant Mgmt Resource Recovery	Facilities Management Leasing	Intertech Telecommunications	Bureau of Operations Mgmt	Operations Materials Management	Operations Central Mail	Planning and Information Mgmt	Department of Finance	Finance Budgets
<b>First Stepdown</b>											
<b>Second Stepdown</b>											
	02000	DEPARTMENT OF ADMINISTRATION									
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
16.3	4100	Commissioner									
16.4	3110	Employee Assistance Program									
16.5	4140	Personnel Services									
16.6	3150	Fiscal Services									
16.7	100-	Admin Mgmt - Non allocable									
17.2	2300	BUREAU OF FACILITIES MANAGEMENT									
17.3	4721	Facilities Mgmt - Allocable									
17.4	4320	Real Estate Mgt - Leasing (10 Fund)									
18.2	4490	Telecommunications (Allocable 10 Fd)									
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT	4,168,533	3	31,906						
19.3	5211-5216	Materials Management - Allocable 10 Fund	0	0	0	2,368,166					
19.4	4222	Central Mail - Allocable 10 Fd	0	0	0	515,764					
20.3	4500	Planning and Info Mgmt (old IPO)	0	0	0	1,205,249					
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt	0	0	0	93,511					
21.2	G10	DEPARTMENT OF FINANCE	21,601,847	2	175,744		4,017	420,705	7,402,989		
22.2	1000	FINANCE-BUDGET DIVISION	0	0	0		0	0	0	1,802,283	
22.3	2000	Analysis & Control	0	0	0		0	0	0		1,089,685
22.4	2000	Budget Planning & Operations	0	0	0		0	0	0		583,289
22.5	2000	Budget Division Gen'l Govt	0	0	0		0	0	0		129,309
23.2	1000	FINANCE-ACCOUNTING DIVISION	0	0	0		0	0	0	16,405,114	
23.3	1000	Accounting Services	0	0	0		0	0	0		
23.4	4000	SSP Development amortization	0	0	0		0	0	0		
23.5	4000	Finance-Computer Services (other) MAPS portion	0	0	0		0	0	0		
23.5a	4000	Finance-Computer Services (Other) SEMA 4 portion	0	0	0		0	0	0		
23.6	4000	Budget Service-computer operations	0	0	0		0	0	0		
23.7	4000	SEMA 4 Special Billing	0	0	0		0	0	0		
23.8	4000	MAPS Special Billing	0	0	0		0	0	0		
23.9	1000	Accounting Division Gen'l Govt	0	0	0		0	0	0		
24.2	1000	FINANCE-OTHER	0	0	0		0	0	0		
24.3	1000	Financial Reporting	0	0	0		0	0	0		
24.4	1000	Statewide Payroll Service	0	0	0		0	0	0		
24.5	1000	Single Audit	6,449,294	0	0		0	0	0		
24.6	1000	Other General Government	0	0	0		0	0	0		
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	0	1	49,896		3,997	55,933	152,477		
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN	0	0	0		0	0	0		
25.4	100-0000	SSP H/R PAYROLL (DOER)	1,692,336	0	0		0	0	0		
25.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0		0	0	0		
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	0	0	14,603		953	8,217	4,937		
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	4,298,587	0	0		0	0	0		
26.4	100-3000	MEDIATION SVCS-OTHER	0	0	0		0	0	0		
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	0	1	23,213		1,892	12,308	38,338		
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0		0	0	0		
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0		0	0	0		
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	2,421,170	0	0		0	0	0		
27.6	100-0000	LEGIS AUDITS-GENERAL GOVT	0	0	0		0	0	0		
28.2	G64	TREASURER'S OFFICE	0	1	9,895		484	3,918	6,333		
28.3	100-1001	TREASURER-TREASURY	0	0	0		0	0	0		
28.4	100-1001	TREASURER-OTHER	0	0	0		0	0	0		
29.2	G61	State Auditor	0	0	0		0	0	0		

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Sched. No.	Dept. Div.	Name	Obj 1x-2x	No. of Leases	Telephone Costs	Net Costs	purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs
			17.3	17.4	18.2	19.2	19.3	19.4	20.3	21.2	22.2
			Plant Mgmt Resource Recovery	Facilities Management Leasing	Intertech Telecommunications	Bureau of Operations Mgmt	Operations Materials Management	Operations Central Mail	Planning and Information Mgmt	Department of Finance	Finance Budgets
<b>First Stepdown</b>											
99YY		Consumer Agencies	0	0	0			0	0	0	
0200		Administration	0	0	0			0	0	0	
4137		Public Broadcasting	150,000	0	0			62	0	302	
100-2200		Materials Management Division	0	1	0			0	0	0	
5216		Materials Service and Distribution	666,998	0	0			427	0	1,341	
4330		State Building Code	1,940,826	1	15,402			1,226	10,438	3,903	
3510		Public Info Policy Analysis - PIPA	278,062	0	1,469			153	2,500	559	
100-2500		Electronic Data Interchange (EDI)	0	0	0			0	0	0	
3300		Building Construction	12,054,303	1	8,090			2,945	3,738	24,240	
3160		Oil Overcharge (Stripper Wells)	55,714	0	0			27	0	112	
173-2400		911 Emergency	0	0	0			0	320	0	
3180		STAR (Tech Related Asst)	540,958	0	3,292			628	8,275	1,088	
3200		Volunteer Services	296,282	1	2,404			642	11,433	596	
4717		Capital Group Parking	1,159,913	1	1,346			2,663	0	2,333	
3240		Travel Management	4,111,470	0	14,255			5,639	1,914	8,268	
3170		Development Disabilities	344,161	5	4,558			623	2,596	692	
2200		Risk Management	4,156,791	3	2,256			553	1,428	8,359	
690-2100		Gov's Res Cncl (Ceremonial Hse Gift)	55,004	5	0			156	37	111	
4501		Government Information Access Council	317,766	0	0			495	1,322	639	
690-2300		Building Fund Operations (69 Fund)	0	0	0			0	0	0	
2300		Plant Management (Consolidated)	21,365,122	10	68,250			17,630	3,114	42,964	
4221		Minnesota Bookstore	2,227,332	1	22,435			2,603	92,104	4,479	
4220		Records Activities	903,301	0	2,675			929	1,372	1,816	
2600		Management Analysis	1,676,554	2	4,533			1,880	1,769	3,371	
4223		Printing Services	4,235,300	2	11,089			9,242	3,367	8,517	
5217		Central Stores	6,800,627	1	9,199			1,470	5,294	13,676	
4230		Cooperative Purchasing	685,205	0	10,125			320	4,805	1,378	
2400		Computer Services/Telecomm (97 Fund)	53,011,632	0	0			10,953	62,032	106,603	
4222		Central Mail - Addressing/Inserting	248,750	0	806			347	0	500	
4321		Real Estate Management	62,000	0	0			8	0	125	
		Other-non allocable	0	0	0			1	0	0	
B04		Agriculture Department	29,911,585	18	203,403			23,225	167,421	25,200	
B11		Barber Examiners Board	122,376	0	339			33	2,911	275	
B13		Commerce Department	45,276,865	1	106,342			17,098	145,698	87,323	
B14		Animal Health Board	2,474,755	0	20,219			3,420	18,192	8,223	
B21		Economic Security	105,277,310	51	1,122,108			18,405	9,411	877,049	
B22		Trade & Economic Development Department (DTED)	17,985,852	4	273,191			20,299	355,833	358,652	
B23		MN Business Finance, Inc.	462,124	0	17,508			32	0	0	
B34		Housing Finance Agency	11,667,135	2	86,785			5,086	96,023	497,537	
B41		Workers' Compensation Court of Appeals	1,332,756	1	4,976			332	2,319	1,099	
B42		Labor & Industry Department	107,026,910	13	269,021			27,883	213,495	77,533	
B43		Iron Range Resources & Rehab. Board (IRRRB)	10,139,289	3	84,672			18,101	0	22,014	
B7A		Electricity Board	5,368,742	5	21,099			1,463	5,607	39,049	
B7E		Architecture, Engineering, Land Surveying & Landscap	512,144	1	4,474			882	10,937	9,469	
B7G		Boxing Board	66,614	0	485			162	387	0	
B7N		Horticulture Society - Grant Agency	0	0	0			2	0	0	
B7P		Accountancy Board	473,374	2	2,540			703	30,001	7,756	
B7S		Private Detective & Protective Agent Services Brd	81,262	0	1,015			114	1,270	0	
B80		Public Service Department	13,091,783	1	385,018			6,701	20,029	84,964	
B82		Public Utilities Commission	3,309,712	1	25,563			1,000	17,204	8,138	
B9A		World Trade Center Corp.	566,994	0	0			891	9,640	443	
B9D		Amateur Sports Commission	492,448	0	8,832			166	0	1,835	
B9H		Harmful Substances Compensation	0	0	0			0	0	0	
B9U		MN Technology Institute	8,132,604	0	189,784			0	0	1,637	
B9V		Agriculture Utilization Research Institute - Grant Agenc	0	0	0			6	0	0	

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		Obj 1x-2x	No. of Leases	Telephone Costs	Net Costs	purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs	
Sched. No.	Dept. Div.	Name	17.3 Plant Mgmt Resource Recovery	17.4 Facilities Management Leasing	18.2 Intertech Telecom- munications	19.2 Bureau of Operations Mgmt	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
<b>First Stepdown</b>											
E25		Center for Arts Education	4,622,445	1	28,004		6,514	26,278	2,091		
E26		MN State Colleges & Universities	746,107,654	113	5,365,839		1,374	107,316	2,900,349		
E35		Education Aids	6,798,797	0	0		3,960	0	0		
E37		Children, Families & Learning Department	31,351,879	6	411,781		47,682	440,725	98,759		
E40		Historical Society	0	0	0		31	0	9,269		
E44		Faribault Academies	8,796,456	3	42,753		1,137	0	1,127		
E48		Labor Interpretive Center	98,479	0	586		206	148	600		
E50		MN State Arts Board	1,002,469	1	8,915		1,748	0	1,231		
E60		Higher Education Services Office	14,646,809	1	39,506		4,201	66,040	13,804		
E77		Zoological Garden	13,163,430	1	83,226		14,795	0	9,078		
E81		University of Minnesota - Grant Agency	0	0	0		33	0	797,806		
E91		Academy of Science	185	0	0		20	0	0		
E95		Humanities Commission - Grant Agency	0	0	0		4	0	0		
E97		Science Museum of Minnesota - Grant Agency	0	0	0		3	0	0		
E9W		Higher Ed Facilities Authority	181,050	0	0		0	0	0		
G03		Lottery	8,840,144	8	0		0	0	62,622		
G05		Racing Commission	909,211	0	5,625		447	0	10,299		
G06		Attorney General	30,492,948	6	239,816		12,614	128,407	36,253		
G09		Gambling Control Board	2,058,174	3	30,222		1,379	6,029	10,026		
G15		Intergovernmental Information Systems	564,288	1	1,059		371	2,020	0		
G16		Adm Cap Projects	28,443	0	0		65	0	449		
G17		Human Rights Department	3,140,625	3	43,993		1,512	22,732	29,073		
G19		Indian Affairs Council	515,851	1	9,028		314	745	949		
G24		Department of Employee Relations-Non-general fund	8,186,617	0	48,026		4,821	230,797	193,551		
G30		Strategic & Long Range Planning Office	5,275,009	1	55,766		6,308	192,823	15,051		
G38		Investment Board	38,471,058	0	14,862		768	302,433	119		
G39		Governor's Office	3,351,637	5	75,724		1,377	25,813	19,162		
G53		Secretary of State	4,768,954	3	288,102		3,000	94,384	271,311		
G59		Government Innovation and Cooperation Board	122,790	3	312		88	152,571	180		
G61		State Auditor	6,027,130	7	29,203		2,828	22,721	5,252		
G62		MN State Retirement System (MSRS)	3,876,126	0	28,307		594	0	145,517		
G63		Public Employees Retirement Association (PERA)	8,526,543	1	47,343		2,117	0	17,269		
G66		Municipal Board	268,619	1	2,112		538	1,579	2,448		
G67		Revenue Department	78,912,799	9	900,422		27,255	1,283,643	2,353,119		
G69		Teachers Retirement Association (TRA)	3,675,775	1	36,116		1,704	0	134,192		
G90		Revenue Intergovernmental Payments	1,008,878	0	0		0	0	0		
G92		Ombudsperson for Families	206,807	2	1,852		273	159	360		
G93		Military Order of the Purple Heart - Grant Agency	0	1	0		2	86	0		
G96		Uniform Laws Commission - Grant Agency	27,511	0	0		0	0	0		
G98		Veterans of Foreign Wars - Grant Agency	0	1	0		2	0	0		
G99		Disabled American Veterans - Grant Agency	0	1	0		2	0	0		
G9J		Ethical Practices Board	419,226	1	2,553		413	10,704	54		
G9K		Administrative Hearings	6,439,688	2	68,973		649	259	19,600		
G9L		Black Minnesotans Council	229,691	1	1,390		405	1,687	0		
G9M		Spanish Speaking Affairs Council	194,311	1	3,429		490	6,021	804		
G9N		Asian Pacific Minnesotans Council	146,980	1	1,798		348	3,025	594		
G9Q		Finance - Debt Service	0	0	0		0	0	0		
G9R		Finance - Non-Operating	1,365,896	0	0		514	1,822	0		
GPR		Finance-payroll	0	0	0		0	0	0		
G9S		Telecomm Access-Comm Impaired	0	0	0		0	0	0		
G9X		Capitol Area Architectural & Planning Board	338,738	1	1,418		234	458	354		
G9Y		Disability Council	546,081	1	7,609		1,403	5,891	7,888		
H12		Health Department	72,662,334	16	654,189		93,794	60,852	328,457		
H55		Human Services -Central Office	156,920,660	103	2,768,460		46,317	999,232	21,924,122		
H55a		Human Services-Institutions	236,835,159	0	846,694		82,820	0	0		

Statewide Cost Allocation Plan  
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Sched. No.	Dept. Div.	Name	Obj 1x-2x 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	purchase orders 19.3 Operations Materials Management	Postage Costs 19.4 Operations Central Mail	Intertech billings 20.3 Planning and Information Mgmt	Net Costs 21.2 Department of Finance	Net Costs 22.2 Finance Budgets
<b>First Stepdown</b>											
H75		Veterans Affairs Department	1,752,011	1	18,524		1,351	12,352	6,607		
H76		Veterans Homes Board	33,802,576	1	198,812		28,765	1,861	90,111		
H7B		Medical Practices Board	1,924,839	2	12,223		1,501	27,294	1,658		
H7C		Nursing Board	1,824,547	2	6,300		756	50,870	18,548		
H7D		Pharmacy Board	843,842	4	3,517		1,140	3,107	6,915		
H7F		Dentistry Board	545,433	2	5,016		784	13,381	2,877		
H7H		Chiropractors Board	289,873	2	1,410		845	1,343	30		
H7J		Optometry Board	52,129	2	551		325	0	90		
H7K		Nursing Home Administrators Board	161,351	2	682		308	0	605		
H7L		Social Work Board	464,379	2	3,702		640	0	2,210		
H7M		Marriage & Family Therapy Board	86,654	2	650		303	0	0		
H7Q		Podiatric Medicine Board	22,403	2	280		159	0	90		
H7R		Veterinary Medicine Board	153,537	2	500		260	907	0		
H7U		Dietetics & Nutrition Practices Board	38,740	0	309		252	0	90		
H7V		Psychology Board	340,474	2	1,627		735	0	180		
H9G		Ombudsman - Mental Health and Mental Retardation	1,043,761	2	11,445		764	4,746	2,873		
J33		Trial Courts	64,787,231	0	258,928		2,967	4,984	23,259		
J52		Public Defense Board	22,865,533	1	211,430		1,708	0	12,403		
J58		Court of Appeals	5,778,781	1	24,816		474	22,566	1,470		
J65		Supreme Court	15,463,593	8	452,709		5,398	91,617	799,289		
J68		Tax Court of Appeals	584,212	1	2,444		261	1,720	3,927		
J70		Judicial Standards Board	260,127	1	3,230		134	0	276		
L28		Senate	15,158,811	0	0		0	0	90		
L31		House of Representatives	20,838,097	0	0		0	0	10,956		
L51		Waste Management Leg Comm	0	0	0		0	0	0		
L5A		Fiscal Policy Leg Comm	0	0	0		0	0	0		
L5B		Waster Legis Comm	0	0	0		0	0	0		
L5D		Legislative Coordinating Commission	2,169,936	0	0		0	0	0		
L5F		Legislative Reference Library	937,583	0	0		0	0	0		
L5G		Revisor of Statutes	3,684,297	0	0		0	0	6,945		
L5H		Administrative Rules Comm	0	0	0		0	0	0		
L5K		Pensions and Retirement Leg Comm	0	0	0		0	0	0		
L5L		Mississippi River Parkway Leg Commission	28,511	0	0		0	0	0		
L5M		Great Lakes Leg Comm	0	0	0		0	0	0		
L5N		MN Resources Legislative Commission	349,240	0	0		0	0	418		
L5P		Employee Relations Leg Comm	0	0	0		0	0	0		
P01		Military Affairs Department	21,944,151	1	508,798		13,012	6	68,440		
P07		Public Safety Department	114,733,538	58	1,596,332		66,832	2,182,561	2,525,636		
P08		Ombudsman - Corrections	773,732	0	3,047		261	642	36,346		
P78		Corrections Department	210,440,711	49	1,509,793		124,272	62,261	431,592		
P7T		Peace Officer Standards & Training Board (POST)	691,569	3	3,930		788	7,233	1,032		
P94		MN Safety Council - Grant Agency	0	0	0		2	0	0		
P9E		Sentencing Guidelines Commission	372,371	1	2,003		315	2,029	180		
P9Z		Automobile Theft Prevention Board	0	0	0		0	0	0		
R18		Environmental Assistance, Office of	4,169,182	3	24,998		5,697	53,634	21,888		
R29		Natural Resources Department	159,908,469	42	1,666,813		37,859	513,120	220,932		
R32		Pollution Control Agency	66,693,368	9	622,452		36,244	211,563	193,404		
R9C		Voyageurs National Park	51,794	0	2,731		123	0	0		
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	3,991	0	0		6	0	0		
R9P		Water & Soil Resources Board	3,429,384	4	44,848		4,932	30,334	9,886		
T79		Transportation Department	344,750,388	24	3,117,727		424,517	281,985	1,387,876		
T9B		Metro Council Transit Commission - Grant Agency	0	0	0		2	0	458		
T9T		Transportation Regulation Board	533,387	2	4,470		117	8,037	1,041		
Z99		Other	0	22	0		0	0	1,002,867		

Statewide Cost Allocation Plan  
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Sched. Dept. \_\_\_\_\_  
No. Div. \_\_\_\_\_ Name \_\_\_\_\_

**First Stepdown**

Obj 1x-2x	No. of Leases	Telephone Costs	Net Costs	purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs
17.3 Plant Mgmt Resource Recovery	17.4 Facilities Management Leasing	18.2 Intertech Telecom- munications	19.2 Bureau of Operations Mgmt	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
3,158,629,475	716	25,836,875	4,182,690	1,361,252	9,612,871	46,265,922	18,207,397	1,802,283

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Sched. No.	Dept. Div.	Name	Transactions 22.3 Finance Agency Controllers	budget trans 22.4 Finance Budget Support	Net Costs 23.2 Finance Accounting Dept	Transactions 23.3 Finance Accounting Services	Transactions 23.4 SSP Development	Transactions 23.5 Finance Support costs MAPS portion	Fte's 23.5a Finance Support costs SEMA 4 portion	23.6 Budget Service Computer Operations	23.7 Sema 4 Special Billing
		<b>First Stepdown</b>									
1.2		Equipment Use Charge									
	02000	DEPARTMENT OF ADMINISTRATION									
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	4100	Commissioner									
2.4	3110	Employee Assistance Program									
2.5	4140	Personnel Services									
2.6	3150	Fiscal Services									
2.7	100-	Admin Mgmt - Non allocable									
3.2	2300	BUREAU OF FACILITIES MANAGEMENT									
3.3	4721	Facilities Mgmt - Allocable									
3.4	4320	Real Estate Mgt - Leasing (10 Fund)									
4.2	4490	Telecommunications (Allocable 10 Fd)									
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
5.3	5211-5216	Materials Management - Allocable 10 Fund									
5.4	4222	Central Mail - Allocable 10 Fd									
6.3	4500	Planning and Info Mgmt (old IPO)									
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt									
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	SSP Development amortization									
9.5	4000	Finance-Computer Services (other) MAPS portion									
9.5a	4000	Finance-Computer Services (Other) SEMA 4 portion									
9.6	4000	Budget Service-computer operations									
9.7	4000	Sema 4 special billing									
9.8	4000	Maps Special Billing									
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									
13.4		LEGIS AUDITS-PROGRAM 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									

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Sched. No.	Dept. Div.	Name	22.3 Finance Agency Controllers	22.4 Finance Budget Support	23.2 Finance Accounting Dept	23.3 Finance Accounting Services	23.4 SSP Development	23.5 Finance Support costs MAPS portion	Fte's 23.5a Finance Support costs SEMA 4 portion	23.6 Budget Service Computer Operations	23.7 Sema 4 Special Billing
<b>First Stepdown</b>											
<b>Second Stepdown</b>											
	02000	DEPARTMENT OF ADMINISTRATION									
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
16.3	4100	Commissioner									
16.4	3110	Employee Assistance Program									
16.5	4140	Personnel Services									
16.6	3150	Fiscal Services									
16.7	100-	Admin Mgmt - Non allocable									
17.2	2300	BUREAU OF FACILITIES MANAGEMENT									
17.3	4721	Facilities Mgmt - Allocable									
17.4	4320	Real Estate Mgt - Leasing (10 Fund)									
18.2	4490	Telecommunications (Allocable 10 Fd)									
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
19.3	5211-5216	Materials Management - Allocable 10 Fund									
19.4	4222	Central Mail - Allocable 10 Fd									
20.3	4500	Planning and Info Mgmt (old IPO)									
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt									
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 Govt									
23.2	1000	FINANCE-ACCOUNTING DIVISION									
23.3	1000	Accounting Services			2,062,322						
23.4	4000	SSP Development amortization			4,252,747						
23.5	4000	Finance-Computer Services (other) MAPS portion			4,581,221						
23.5a	4000	Finance-Computer Services (Other) SEMA 4 portion			4,823,872						
23.6	4000	Budget Service-computer operations			445,407						
23.7	4000	SEMA 4 Special Billing			0						
23.8	4000	MAPS Special Billing			0						
23.9	1000	Accounting Division Gen'l Govt			239,545						
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	23,057	500		23,057	23,057	23,057	113	500	113
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN		0					0	0	0
25.4	100-0000	SSP H/R PAYROLL (DOER)		0					0	0	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER		0					0	0	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	7,879	541		7,879	7,879	7,879	23	541	23
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES		0					0	0	0
26.4	100-3000	MEDIATION SVCS-OTHER		0					0	0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	11,814	131		11,814	11,814	11,814	70	131	70
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS		0					0	0	0
27.4		LEGIS AUDITS-PROGRAM AUDITS		0					0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS		0					0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOVT		0					0	0	0
28.2	G64	TREASURER'S OFFICE	13,063	562		13,063	13,063	13,063	13	562	13
28.3	100-1001	TREASURER-TREASURY		0					0	0	0
28.4	100-1001	TREASURER-OTHER		0					0	0	0
29.2	G61	State Auditor		0					0	0	0

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Sched. No.	Dept. Div.	Name	Transactions 22.3 Finance Agency Controllers	budget trans 22.4 Finance Budget Support	Net Costs 23.2 Finance Accounting Dept	Transactions 23.3 Finance Accounting Services	Transactions 23.4 SSP Development	Transactions 23.5 Finance Support costs MAPS portion	Fte's 23.5a Finance Support costs SEMA 4 portion	23.6 Budget Service Computer Operations	23.7 Sema 4 Special Billing
<b>First Stepdown</b>											
99YYY		Consumer Agencies		0					0	0	0
02000		Administration	0	0		0	0	0	0	0	0
4137		Public Broadcasting	353	23		353	353	353	0	23	0
100-2200		Materials Management Division	0	0		0	0	0	0	0	0
5216		Materials Service and Distribution	5,897	103		5,897	5,897	5,897	12	103	12
4330		State Building Code	10,330	111		10,330	10,330	10,330	27	111	27
3510		Public Info Policy Analysis - PIPA	912	21		912	912	912	5	21	5
100-2500		Electronic Data Interchange (EDI)	0	0		0	0	0	0	0	0
3300		Building Construction	13,059	466		13,059	13,059	13,059	29	466	29
3160		Oil Overcharge (Stripper Wells)	715	57		715	715	715	1	57	1
173-2400		911 Emergency	0	0		0	0	0	0	0	0
3180		STAR (Tech Related Asst)	3,916	82		3,916	3,916	3,916	5	82	5
3200		Volunteer Services	3,068	123		3,068	3,068	3,068	3	123	3
4717		Capital Group Parking	32,434	50		32,434	32,434	32,434	13	50	13
3240		Travel Management	92,171	195		92,171	92,171	92,171	20	195	20
3170		Development Disabilities	2,872	58		2,872	2,872	2,872	1	58	1
2200		Risk Management	7,886	167		7,886	7,886	7,886	6	167	6
690-2100		Gov's Res Crnl (Ceremonial Hse Gift)	565	52		565	565	565	0	52	0
4501		Government Information Access Council	1,907	21		1,907	1,907	1,907	4	21	4
690-2300		Building Fund Operations (69 Fund)	0	0		0	0	0	0	0	0
2300		Plant Management (Consolidated)	225,656	541		225,656	225,656	225,656	221	541	221
4221		Minnesota Bookstore	19,256	163		19,256	19,256	19,256	19	163	19
4220		Records Activities	10,239	115		10,239	10,239	10,239	15	115	15
2600		Management Analysis	7,387	149		7,387	7,387	7,387	30	149	30
4223		Printing Services	53,560	76		53,560	53,560	53,560	49	76	49
5217		Central Stores	76,455	62		76,455	76,455	76,455	12	62	12
4230		Cooperative Purchasing	2,806	87		2,806	2,806	2,806	6	87	6
2400		Computer Services/Telecomm (97 Fund)	166,083	1,112		166,083	166,083	166,083	233	1,112	233
4222		Central Mail - Addressing/Inserting	2,745	57		2,745	2,745	2,745	5	57	5
4321		Real Estate Management	80	2		80	80	80	0	2	0
		Other-non allocable	17,236	225		17,236	17,236	17,236	0	225	0
B04		Agriculture Department	199,277	8,120		199,277	199,277	199,277	470	8,120	470
B11		Barber Examiners Board	1,634	46		1,634	1,634	1,634	2	46	2
B13		Commerce Department	108,769	1,879		108,769	108,769	108,769	256	1,879	256
B14		Animal Health Board	46,303	359		46,303	46,303	46,303	33	359	33
B21		Economic Security	988,416	1,308		988,416	988,416	988,416	1,877	1,308	1,877
B22		Trade & Economic Development Department (DTED)	122,316	5,297		122,316	122,316	122,316	213	5,297	213
B23		MN Business Finance, Inc.	4,603	79		4,603	4,603	4,603	5	79	5
B34		Housing Finance Agency	63,582	1,443		63,582	63,582	63,582	153	1,443	153
B41		Workers' Compensation Court of Appeals	2,755	60		2,755	2,755	2,755	20	60	20
B42		Labor & Industry Department	161,574	3,074		161,574	161,574	161,574	408	3,074	408
B43		Iron Range Resources & Rehab. Board (IRRRB)	102,019	1,205		102,019	102,019	102,019	129	1,205	129
B7A		Electricity Board	22,093	159		22,093	22,093	22,093	23	159	23
B7E		Architecture, Engineering, Land Surveying & Landscap	8,907	101		8,907	8,907	8,907	8	101	8
B7G		Boxing Board	1,633	60		1,633	1,633	1,633	0	60	0
B7N		Horticulture Society - Grant Agency	14	6		14	14	14	0	6	0
B7P		Accountancy Board	6,177	65		6,177	6,177	6,177	5	65	5
B7S		Private Detective & Protective Agent Services Brd	1,442	50		1,442	1,442	1,442	1	50	1
B80		Public Service Department	47,845	1,359		47,845	47,845	47,845	129	1,359	129
B82		Public Utilities Commission	12,400	317		12,400	12,400	12,400	50	317	50
B9A		World Trade Center Corp.	7,283	245		7,283	7,283	7,283	5	245	5
B9D		Amateur Sports Commission	3,776	120		3,776	3,776	3,776	14	120	14
B9H		Harmful Substances Compensation	19	0		19	19	19	0	0	0
B9U		MN Technology Institute	35,672	720		35,672	35,672	35,672	0	720	0
B9V		Agriculture Utilization Research Institute - Grant Agenc	66	20		66	66	66	0	20	0

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Sched. No.	Dept. Div.	Name	Transactions	budget trans	Net Costs	Transactions	Transactions	Transactions	Fte*s		
			22.3 Finance Agency Controllers	22.4 Finance Budget Support	23.2 Finance Accounting Dept	23.3 Finance Accounting Services	23.4 SSP Development	23.5 Finance Support costs MAPS portion	23.5a Finance Support costs SEMA 4 portion	23.6 Budget Service Computer Operations	23.7 Sema 4 Special Billing
		<b>First Stepdown</b>									
E25		Center for Arts Education	37,825	1,328		37,825	37,825	37,825	66	1,328	66
E26		MN State Colleges & Universities	1,770,529	11,322		1,770,529	1,770,529	1,770,529	12,064	11,322	12,064
E35		Education Aids	54,990	1,558		54,990	54,990	54,990	10	1,558	10
E37		Children, Families & Learning Department	273,975	3,667		273,975	273,975	273,975	393	3,667	393
E40		Historical Society	1,868	119		1,868	1,868	1,868	0	119	0
E44		Faribault Academies	28,142	731		28,142	28,142	28,142	162	731	162
E48		Labor Interpretive Center	1,286	38		1,286	1,286	1,286	1	38	1
E50		MN State Arts Board	9,946	255		9,946	9,946	9,946	17	255	17
E60		Higher Education Services Office	47,028	879		47,028	47,028	47,028	47	879	47
E77		Zoological Garden	123,104	2,147		123,104	123,104	123,104	218	2,147	218
E81		University of Minnesota - Grant Agency	1,006	127		1,006	1,006	1,006	0	127	0
E91		Academy of Science	74	19		74	74	74	0	19	0
E95		Humanities Commission - Grant Agency	61	19		61	61	61	0	19	0
E97		Science Museum of Minnesota - Grant Agency	30	15		30	30	30	0	15	0
E9W		Higher Ed Facilities Authority	323	17		323	323	323	3	17	3
G03		Lottery	4,924	104		4,924	4,924	4,924	208	104	208
G05		Racing Commission	10,374	332		10,374	10,374	10,374	7	332	7
G06		Attorney General	76,683	2,833		76,683	76,683	76,683	472	2,833	472
G09		Gambling Control Board	10,513	97		10,513	10,513	10,513	41	97	41
G15		Intergovernmental Information Systems	2,235	69		2,235	2,235	2,235	3	69	3
G16		Adm Cap Projects	247	76		247	247	247	0	76	0
G17		Human Rights Department	8,557	348		8,557	8,557	8,557	52	348	52
G19		Indian Affairs Council	5,284	259		5,284	5,284	5,284	7	259	7
G24		Department of Employee Relations-Non-general fund	36,589	1,772		36,589	36,589	36,589	99	1,772	99
G30		Strategic & Long Range Planning Office	34,852	1,503		34,852	34,852	34,852	73	1,503	73
G38		Investment Board	7,306	180		7,306	7,306	7,306	25	180	25
G39		Governor's Office	23,178	234		23,178	23,178	23,178	46	234	46
G53		Secretary of State	25,562	556		25,562	25,562	25,562	66	556	66
G59		Government Innovation and Cooperation Board	920	67		920	920	920	4	67	4
G61		State Auditor	21,831	483		21,831	21,831	21,831	108	483	108
G62		MN State Retirement System (MSRS)	11,743	267		11,743	11,743	11,743	39	267	39
G63		Public Employees Retirement Association (PERA)	27,125	1,098		27,125	27,125	27,125	69	1,098	69
G66		Municipal Board	3,746	65		3,746	3,746	3,746	4	65	4
G67		Revenue Department	246,380	5,050		246,380	246,380	246,380	1,331	5,050	1,331
G69		Teachers Retirement Association (TRA)	12,096	71		12,096	12,096	12,096	55	71	55
G90		Revenue Intergovernmental Payments	33,537	1,646		33,537	33,537	33,537	0	1,646	0
G92		Ombudsperson for Families	2,334	96		2,334	2,334	2,334	4	96	4
G93		Military Order of the Purple Heart - Grant Agency	20	6		20	20	20	0	6	0
G96		Uniform Laws Commission - Grant Agency	82	14		82	82	82	0	14	0
G98		Veterans of Foreign Wars - Grant Agency	14	6		14	14	14	0	6	0
G99		Disabled American Veterans - Grant Agency	14	6		14	14	14	0	6	0
G9J		Ethical Practices Board	4,030	384		4,030	4,030	4,030	8	384	8
G9K		Administrative Hearings	23,634	158		23,634	23,634	23,634	79	158	79
G9L		Black Minnesotans Council	2,618	91		2,618	2,618	2,618	3	91	3
G9M		Spanish Speaking Affairs Council	3,024	83		3,024	3,024	3,024	4	83	4
G9N		Asian Pacific Minnesotans Council	2,974	55		2,974	2,974	2,974	0	55	0
G9Q		Finance - Debt Service	7,232	3,882		7,232	7,232	7,232	0	3,882	0
G9R		Finance - Non-Operating	11,184	2,695		11,184	11,184	11,184	0	2,695	0
GPR		Finance-payroll	79	0		79	79	79	0	0	0
G9S		Telecomm Access-Comm Impaired	22	22		22	22	22	0	22	0
G9X		Capitol Area Architectural & Planning Board	2,018	110		2,018	2,018	2,018	5	110	5
G9Y		Disability Council	6,315	113		6,315	6,315	6,315	10	113	10
H12		Health Department	547,072	12,861		547,072	547,072	547,072	1,102	12,861	1,102
H55		Human Services - Central Office	597,062	11,884		597,062	597,062	597,062	1,457	11,884	1,457
H55a		Human Services-Institutions	899,733	20,636		899,733	899,733	899,733	4,704	20,636	4,704

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Sched. No.	Dept. Div.	Name	Transactions 22.3 Finance Agency Controllers	budget trans 22.4 Finance Budget Support	Net Costs 23.2 Finance Accounting Dept	Transactions 23.3 Finance Accounting Services	Transactions 23.4 SSP Development	Transactions 23.5 Finance Support costs MAPS portion	Fte's 23.5a Finance Support costs SEMA 4 portion	23.6 Budget Service Computer Operations	23.7 Sema 4 Special Billing
<b>First Stepdown</b>											
H75		Veterans Affairs Department	30,524	317		30,524	30,524	30,524	32	317	32
H76		Veterans Homes Board	200,121	4,230		200,121	200,121	200,121	717	4,230	717
H7B		Medical Practices Board	22,970	223		22,970	22,970	22,970	28	223	28
H7C		Nursing Board	14,785	135		14,785	14,785	14,785	29	135	29
H7D		Pharmacy Board	8,957	115		8,957	8,957	8,957	15	115	15
H7F		Dentistry Board	7,386	77		7,386	7,386	7,386	8	77	8
H7H		Chiropractors Board	6,788	57		6,788	6,788	6,788	5	57	5
H7J		Optometry Board	2,558	52		2,558	2,558	2,558	1	52	1
H7K		Nursing Home Administrators Board	3,079	43		3,079	3,079	3,079	2	43	2
H7L		Social Work Board	6,772	42		6,772	6,772	6,772	10	42	10
H7M		Marriage & Family Therapy Board	2,549	43		2,549	2,549	2,549	2	43	2
H7Q		Podiatric Medicine Board	1,150	35		1,150	1,150	1,150	0	35	0
H7R		Veterinary Medicine Board	2,649	72		2,649	2,649	2,649	2	72	2
H7U		Dietetics & Nutrition Practices Board	1,639	41		1,639	1,639	1,639	1	41	1
H7V		Psychology Board	5,635	53		5,635	5,635	5,635	7	53	7
H9G		Ombudsman - Mental Health and Mental Retardation	6,244	160		6,244	6,244	6,244	18	160	18
J33		Trial Courts	104,658	1,289		104,658	104,658	104,658	695	1,289	695
J52		Public Defense Board	52,412	805		52,412	52,412	52,412	443	805	443
J58		Court of Appeals	5,181	74		5,181	5,181	5,181	81	74	81
J65		Supreme Court	56,624	783		56,624	56,624	56,624	174	783	174
J68		Tax Court of Appeals	2,747	94		2,747	2,747	2,747	6	94	6
J70		Judicial Standards Board	1,506	62		1,506	1,506	1,506	2	62	2
L28		Senate	458	59		458	458	458	0	59	0
L31		House of Representatives	698	83		698	698	698	0	83	0
L51		Waste Management Leg Comm	3	3		3	3	3	0	3	0
L5A		Fiscal Policy Leg Comm	3	3		3	3	3	0	3	0
L5B		Waster Legis Comm	3	3		3	3	3	0	3	0
L5D		Legislative Coordinating Commission	1,015	295		1,015	1,015	1,015	0	295	0
L5F		Legislative Reference Library	65	17		65	65	65	0	17	0
L5G		Revisor of Statutes	628	69		628	628	628	0	69	0
L5H		Administrative Rules Comm	3	3		3	3	3	0	3	0
L5K		Pensions and Retirement Leg Comm	3	3		3	3	3	0	3	0
L5L		Mississippi River Parkway Leg Commission	30	14		30	30	30	0	14	0
L5M		Great Lakes Leg Comm	3	3		3	3	3	0	3	0
L5N		MN Resources Legislative Commission	449	120		449	449	449	0	120	0
L5P		Employee Relations Leg Comm	3	3		3	3	3	0	3	0
P01		Military Affairs Department	178,468	939		178,468	178,468	178,468	309	939	309
P07		Public Safety Department	1,494,718	13,287		1,494,718	1,494,718	1,494,718	1,811	13,287	1,811
P08		Ombudsman - Corrections	2,250	61		2,250	2,250	2,250	9	61	9
P78		Corrections Department	982,513	13,726		982,513	982,513	982,513	3,433	13,726	3,433
P7T		Peace Officer Standards & Training Board (POST)	7,748	222		7,748	7,748	7,748	11	222	11
P94		MN Safety Council - Grant Agency	20	6		20	20	20	0	6	0
P9E		Sentencing Guidelines Commission	2,050	42		2,050	2,050	2,050	7	42	7
P9Z		Automobile Theft Prevention Board	0	0		0	0	0	0	0	0
R18		Environmental Assistance, Office of	30,796	1,575		30,796	30,796	30,796	70	1,575	70
R29		Natural Resources Department	1,859,886	25,444		1,859,886	1,859,886	1,859,886	2,948	25,444	2,948
R32		Pollution Control Agency	320,963	10,743		320,963	320,963	320,963	785	10,743	785
R9C		Voyageurs National Park	1,630	35		1,630	1,630	1,630	1	35	1
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	294	20		294	294	294	0	20	0
R9P		Water & Soil Resources Board	22,452	475		22,452	22,452	22,452	53	475	53
T79		Transportation Department	5,251,179	19,321		5,251,179	5,251,179	5,251,179	5,078	19,321	5,078
T9B		Metro Council Transit Commission - Grant Agency	50	12		50	50	50	0	12	0
T9T		Transportation Regulation Board	1,384	27		1,384	1,384	1,384	5	27	5
Z99		Other	0	0		0	0	0	0	0	0

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Sched. No.	Dept. Div.	Name	Transactions	budget trans	Net Costs	Transactions	Transactions	Transactions	Fte's		
			22.3 Finance Agency Controllers	22.4 Finance Budget Support	23.2 Finance Accounting Dept	23.3 Finance Accounting Services	23.4 SSP Development	23.5 Finance Support costs MAPS portion	23.5a Finance Support costs SEMA 4 portion	23.6 Budget Service Computer Operations	23.7 Sema 4 Special Billing
		<b>First Stepdown</b>	18,532,005	219,812	16,405,114	18,532,005	18,532,005	18,532,005	44,599	219,812	44,599

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Sched. No.	Dept. Div.	Name	23.8 MAPS Special Billing	24.2 Finance Other	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
<b>First Stepdown</b>											
1.2		Equipment Use Charge									
	02000	DEPARTMENT OF ADMINISTRATION									
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	4100	Commissioner									
2.4	3110	Employee Assistance Program									
2.5	4140	Personnel Services									
2.6	3150	Fiscal Services									
2.7	100-	Admin Mgmt - Non allocable									
3.2	2300	BUREAU OF FACILITIES MANAGEMENT									
3.3	4721	Facilities Mgmt - Allocable									
3.4	4320	Real Estate Mgt - Leasing (10 Fund)									
4.2	4490	Telecommunications (Allocable 10 Fd)									
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
5.3	5211-5216	Materials Management - Allocable 10 Fund									
5.4	4222	Central Mail - Allocable 10 Fd									
6.3	4500	Planning and Info Mgmt (old IPO)									
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt									
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	SSP Development amortization									
9.5	4000	Finance-Computer Services (other) MAPS portion									
9.5a	4000	Finance-Computer Services (Other) SEMA 4 portion									
9.6	4000	Budget Service-computer operations									
9.7	4000	Sema 4 special billing									
9.8	4000	Maps Special Billing									
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									
13.4		LEGIS AUDITS-PROGRAM 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									

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Sched. No.	Dept. Div.	Name	23.8 MAPS Special Billing	24.2 Finance Other	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
<b>First Stepdown</b>											
<b>Second Stepdown</b>											
	02000	DEPARTMENT OF ADMINISTRATION									
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
16.3	4100	Commissioner									
16.4	3110	Employee Assistance Program									
16.5	4140	Personnel Services									
16.6	3150	Fiscal Services									
16.7	100-	Admin Mgmt - Non allocable									
17.2	2300	BUREAU OF FACILITIES MANAGEMENT									
17.3	4721	Facilities Mgmt - Allocable									
17.4	4320	Real Estate Mgt - Leasing (10 Fund)									
18.2	4490	Telecommunications (Allocable 10 Fd)									
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
19.3	5211-5216	Materials Management - Allocable 10 Fund									
19.4	4222	Central Mail - Allocable 10 Fd									
20.3	4500	Planning and Info Mgmt (old IPO)									
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt									
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	SSP Development amortization									
23.5	4000	Finance-Computer Services (other) MAPS portion									
23.5a	4000	Finance-Computer Services (Other) SEMA 4 portion									
23.6	4000	Budget Service-computer operations									
23.7	4000	SEMA 4 Special Billing									
23.8	4000	MAPS Special Billing									
23.9	1000	Accounting Division Gen'l Gov't									
24.2	1000	FINANCE-OTHER									
24.3	1000	Financial Reporting		483,127							
24.4	1000	Statewide Payroll Service		1,111,653							
24.5	1000	Single Audit		11,222							
24.6	1000	Other General Government		291,084							
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	23,057		23,057	113	0				
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN				0	0	343,406			
25.4	100-0000	SSP H/R PAYROLL (DOER)				0	0	5,951,369			
25.5	100-0000	EMPLOYEE REL-ALL OTHER				0	0	154,519			
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	7,879		7,879	23	52,750		23		
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES				0	0		0	311,570	
26.4	100-3000	MEDIATION SVCS-OTHER				0	0		0	1,213,245	
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	11,814		11,814	70	0		70		70
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS				0	0		0		0
27.4		LEGIS AUDITS-PROGRAM AUDITS				0	0		0		0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS				0	0		0		0
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T				0	0		0		0
28.2	G64	TREASURER'S OFFICE	13,063		13,063	13	0		13		13
28.3	100-1001	TREASURER-TREASURY				0	0		0		0
28.4	100-1001	TREASURER-OTHER	0		0	0	0		0		0
29.2	G61	State Auditor	0		0	0	0		0		0

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<b>First Stepdown</b>											
99YYY		Consumer Agencies				0	0		0		0
02000		Administration	0		0	0	0		0		0
4137		Public Broadcasting	353		353	0	0		0		0
100-2200		Materials Management Division	0		0	0	0		0		0
5216		Materials Service and Distribution	5,897		5,897	12	0		12		12
4330		State Building Code	10,330		10,330	27	0		27		27
3510		Public Info Policy Analysis - PIPA	912		912	5	0		5		5
100-2500		Electronic Data Interchange (EDI)	0		0	0	0		0		0
3300		Building Construction	13,059		13,059	29	521,814		29		29
3160		Oil Overcharge (Stripper Wells)	715		715	1	1,958,219		1		1
173-2400		911 Emergency	0		0	0	0		0		0
3180		STAR (Tech Related Asst)	3,916		3,916	5	622,590		5		5
3200		Volunteer Services	3,068		3,068	3	0		3		3
4717		Capital Group Parking	32,434		32,434	13	0		13		13
3240		Travel Management	92,171		92,171	20	0		20		20
3170		Development Disabilities	2,872		2,872	1	508,178		1		1
2200		Risk Management	7,886		7,886	6	0		6		6
690-2100		Gov's Res Cncl (Ceremonial Hse Gift)	565		565	0	0		0		0
4501		Government Information Access Council	1,907		1,907	4	0		4		4
690-2300		Building Fund Operations (69 Fund)	0		0	0	0		0		0
2300		Plant Management (Consolidated)	225,656		225,656	221	0		221		221
4221		Minnesota Bookstore	19,256		19,256	19	0		19		19
4220		Records Activities	10,239		10,239	15	0		15		15
2600		Management Analysis	7,387		7,387	30	0		30		30
4223		Printing Services	53,560		53,560	49	0		49		49
5217		Central Stores	76,455		76,455	12	0		12		12
4230		Cooperative Purchasing	2,806		2,806	6	0		6		6
2400		Computer Services/Telecomm (97 Fund)	166,083		166,083	233	0		233		233
4222		Central Mail - Addressing/Inserting	2,745		2,745	5	0		5		5
4321		Real Estate Management	80		80	0	0		0		0
		Other-non allocable	17,236		17,236	0	0		0		0
B04		Agriculture Department	189,277		189,277	470	4,797,240		470		470
B11		Barber Examiners Board	1,634		1,634	2	0		2		2
B13		Commerce Department	108,769		108,769	256	0		256		256
B14		Animal Health Board	46,303		46,303	33	214,862		33		33
B21		Economic Security	988,416		988,416	1,877	183,486,895		1,877		1,877
B22		Trade & Economic Development Department (DTED)	122,316		122,316	213	34,594,836		213		213
B23		MN Business Finance, Inc.	4,603		4,603	5	0		5		5
B34		Housing Finance Agency	63,582		63,582	153	78,669,115		153		153
B41		Workers' Compensation Court of Appeals	2,755		2,755	20	3,169,926		20		20
B42		Labor & Industry Department	161,574		161,574	408	0		408		408
B43		Iron Range Resources & Rehab. Board (IRRRB)	102,019		102,019	129	0		129		129
B7A		Electricity Board	22,093		22,093	23	0		23		23
B7E		Architecture, Engineering, Land Surveying & Landscap	8,907		8,907	8	0		8		8
B7G		Boxing Board	1,633		1,633	0	0		0		0
B7N		Horticulture Society - Grant Agency	14		14	0	0		0		0
B7P		Accountancy Board	6,177		6,177	5	0		5		5
B7S		Private Detective & Protective Agent Services Brd	1,442		1,442	1	0		1		1
B80		Public Service Department	47,845		47,845	129	694,477		129		129
B82		Public Utilities Commission	12,400		12,400	50	0		50		50
B9A		World Trade Center Corp.	7,283		7,283	5	0		5		5
B9D		Amateur Sports Commission	3,776		3,776	14	0		14		14
B9H		Harmful Substances Compensation	19		19	0	0		0		0
B9U		MN Technology Institute	35,672		35,672	0	1,980,242		0		0
B9V		Agriculture Utilization Research Institute - Grant Agenc	66		66	0	0		0		0

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Sched. No.	Dept. Div.	Name	23.8 MAPS Special Billing	24.2 Finance Other	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
<b>First Stepdown</b>											
E25		Center for Arts Education	37,825		37,825	66	207,556		66		66
E26		MN State Colleges & Universities	1,770,529		1,770,529	12,064	21,071,556		12,064		12,064
E35		Education Aids	54,990		54,990	10	0		10		10
E37		Children, Families & Learning Department	273,975		273,975	393	267,707,719		393		393
E40		Historical Society	1,868		1,868	0	0		0		0
E44		Faribault Academies	28,142		28,142	162	206,636		162		162
E48		Labor Interpretive Center	1,286		1,286	1	0		1		1
E50		MN State Arts Board	9,946		9,946	17	674,497		17		17
E60		Higher Education Services Office	47,028		47,028	47	1,977,597		47		47
E77		Zoological Garden	123,104		123,104	218	42,188		218		218
E81		University of Minnesota - Grant Agency	1,006		1,006	0	0		0		0
E91		Academy of Science	74		74	0	0		0		0
E95		Humanities Commission - Grant Agency	61		61	0	0		0		0
E97		Science Museum of Minnesota - Grant Agency	30		30	0	0		0		0
E9W		Higher Ed Facilities Authority	323		323	3	0		3		3
G03		Lottery	4,924		4,924	208	0		208		208
G05		Racing Commission	10,374		10,374	7	0		7		7
G06		Attorney General	76,683		76,683	472	1,295,359		472		472
G09		Gambling Control Board	10,513		10,513	41	0		41		41
G15		Intergovernmental Information Systems	2,235		2,235	3	0		3		3
G16		Adm Cap Projects	247		247	0	0		0		0
G17		Human Rights Department	8,557		8,557	52	174,500		52		52
G19		Indian Affairs Council	5,284		5,284	7	47,444		7		7
G24		Department of Employee Relations-Non-general fund	36,589		36,589	99	0		99		99
G30		Strategic & Long Range Planning Office	34,852		34,852	73	196,838		73		73
G38		Investment Board	7,306		7,306	25	0		25		25
G39		Governor's Office	23,178		23,178	46	0		46		46
G53		Secretary of State	25,562		25,562	66	0		66		66
G59		Government Innovation and Cooperation Board	920		920	4	0		4		4
G61		State Auditor	21,831		21,831	108	0		108		108
G62		MN State Retirement System (MSRS)	11,743		11,743	39	0		39		39
G63		Public Employees Retirement Association (PERA)	27,125		27,125	69	0		69		69
G66		Municipal Board	3,746		3,746	4	0		4		4
G67		Revenue Department	246,380		246,380	1,331	149,235		1,331		1,331
G69		Teachers Retirement Association (TRA)	12,096		12,096	55	0		55		55
G90		Revenue Intergovernmental Payments	33,537		33,537	0	0		0		0
G92		Ombudsperson for Families	2,334		2,334	4	0		4		4
G93		Military Order of the Purple Heart - Grant Agency	20		20	0	0		0		0
G96		Uniform Laws Commission - Grant Agency	82		82	0	0		0		0
G98		Veterans of Foreign Wars - Grant Agency	14		14	0	0		0		0
G99		Disabled American Veterans - Grant Agency	14		14	0	0		0		0
G9J		Ethical Practices Board	4,030		4,030	8	0		8		8
G9K		Administrative Hearings	23,634		23,634	79	0		79		79
G9L		Black Minnesotans Council	2,618		2,618	3	2,250		3		3
G9M		Spanish Speaking Affairs Council	3,024		3,024	4	2,250		4		4
G9N		Asian Pacific Minnesotans Council	2,974		2,974	0	2,250		0		0
G9Q		Finance - Debt Service	7,232		7,232	0	2,969,604		0		0
G9R		Finance - Non-Operating	11,184		11,184	0	0		0		0
GPR		Finance-payroll			79	0	0		0		0
G9S		Telecomm Access-Comm Impaired	22		22	0	0		0		0
G9X		Capitol Area Architectural & Planning Board	2,018		2,018	5	0		5		5
G9Y		Disability Council	6,315		6,315	10	0		10		10
H12		Health Department	547,072		547,072	1,102	90,577,746		1,102		1,102
H55		Human Services -Central Office	597,062		597,062	1,457	2,008,352,376		1,457		1,457
H55a		Human Services-Institutions	899,733		899,733	4,704	0		4,704		4,704

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Sched. No.	Dept. Div.	Name	23.8 MAPS Special Billing	24.2 Finance Other	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
<b>First Stepdown</b>											
H75		Veterans Affairs Department	30,524		30,524	32	0		32		32
H76		Veterans Homes Board	200,121		200,121	717	0		717		717
H7B		Medical Practices Board	22,970		22,970	28	0		28		28
H7C		Nursing Board	14,785		14,785	29	0		29		29
H7D		Pharmacy Board	8,957		8,957	15	0		15		15
H7F		Dentistry Board	7,386		7,386	8	0		8		8
H7H		Chiropractors Board	6,788		6,788	5	0		5		5
H7J		Optometry Board	2,558		2,558	1	0		1		1
H7K		Nursing Home Administrators Board	3,079		3,079	2	0		2		2
H7L		Social Work Board	6,772		6,772	10	0		10		10
H7M		Marriage & Family Therapy Board	2,549		2,549	2	0		2		2
H7Q		Podiatric Medicine Board	1,150		1,150	0	0		0		0
H7R		Veterinary Medicine Board	2,649		2,649	2	0		2		2
H7U		Dietetics & Nutrition Practices Board	1,639		1,639	1	0		1		1
H7V		Psychology Board	5,635		5,635	7	0		7		7
H9G		Ombudsman - Mental Health and Mental Retardation	6,244		6,244	18	0		18		18
J33		Trial Courts	104,658		104,658	695	(1,125)		695		695
J52		Public Defense Board	52,412		52,412	443	83,666		443		443
J58		Court of Appeals	5,181		5,181	81	0		81		81
J65		Supreme Court	56,624		56,624	174	124,484		174		174
J68		Tax Court of Appeals	2,747		2,747	6	0		6		6
J70		Judicial Standards Board	1,506		1,506	2	0		2		2
L28		Senate	458		458	0	0		0		0
L31		House of Representatives	698		698	0	0		0		0
L51		Waste Management Leg Comm	3		3	0	0		0		0
L5A		Fiscal Policy Leg Comm	3		3	0	0		0		0
L5B		Waster Legis Comm	3		3	0	0		0		0
L5D		Legislative Coordinating Commission	1,015		1,015	0	0		0		0
L5F		Legislative Reference Library	65		65	0	0		0		0
L5G		Revisor of Statutes	628		628	0	0		0		0
L5H		Administrative Rules Comm	3		3	0	0		0		0
L5K		Pensions and Retirement Leg Comm	3		3	0	0		0		0
L5L		Mississippi River Parkway Leg Commission	30		30	0	0		0		0
L5M		Great Lakes Leg Comm	3		3	0	0		0		0
L5N		MN Resources Legislative Commission	449		449	0	0		0		0
L5P		Employee Relations Leg Comm	3		3	0	0		0		0
P01		Military Affairs Department	178,468		178,468	309	13,468,360		309		309
P07		Public Safety Department	1,494,718		1,494,718	1,811	16,728,925		1,811		1,811
P08		Ombudsman - Corrections	2,250		2,250	9	0		9		9
P78		Corrections Department	982,513		982,513	3,433	2,870,802		3,433		3,433
P7T		Peace Officer Standards & Training Board (POST)	7,748		7,748	11	0		11		11
P94		MN Safety Council - Grant Agency	20		20	0	0		0		0
P9E		Sentencing Guidelines Commission	2,050		2,050	7	0		7		7
P9Z		Automobile Theft Prevention Board	0		0	0	0		0		0
R18		Environmental Assistance, Office of	30,796		30,796	70	180,750		70		70
R29		Natural Resources Department	1,859,886		1,859,886	2,948	5,190,304		2,948		2,948
R32		Pollution Control Agency	320,963		320,963	785	15,400,261		785		785
R9C		Voyageurs National Park	1,630		1,630	1	0		1		1
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	294		294	0	0		0		0
R9P		Water & Soil Resources Board	22,452		22,452	53	176,513		53		53
T79		Transportation Department	5,251,179		5,251,179	5,078	295,271,328		5,078		5,078
T9B		Metro Council Transit Commission - Grant Agency	50		50	0	0		0		0
T9T		Transportation Regulation Board	1,384		1,384	5	0		5		5
Z99		Other	0		0	0	0		0		0

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Sched. No.	Dept. Div.	Name	Net Costs	Transactions	FTE's	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE	
			23.8	24.2	24.3	24.4	24.5	25.2	25.3	26.2	26.3
			MAPS	Finance	Finance	Finance	Finance	Department of	DOER	Department of	Mediation
			Special	Other	Financial	Central	Single	Employee	Personnel	Mediation	State
			Billing		Reporting	Payroll	Audit	Relations	Administration	Services	Agencies
		<b>First Stepdown</b>	18,532,005	1,897,086	18,532,005	44,599	3,056,423,014	6,449,294	44,486	1,524,815	44,463

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<b>First Stepdown</b>							
1.2	02000	Equipment Use Charge					
		DEPARTMENT OF ADMINISTRATION					
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT					
2.3	4100	Commissioner					
2.4	3110	Employee Assistance Program					
2.5	4140	Personnel Services					
2.6	3150	Fiscal Services					
2.7	100-	Admin Mgmt - Non allocable					
3.2	2300	BUREAU OF FACILITIES MANAGEMENT					
3.3	4721	Facilities Mgmt - Allocable					
3.4	4320	Real Estate Mgt - Leasing (10 Fund)					
4.2	4490	Telecommunications (Allocable 10 Fd)					
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT					
5.3	5211-5216	Materials Management - Allocable 10 Fund					
5.4	4222	Central Mail - Allocable 10 Fd					
6.3	4500	Planning and Info Mgmt (old IPO)					
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt					
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	SSP Development amortization					
9.5	4000	Finance-Computer Services (other) MAPS portion					
9.5a	4000	Finance-Computer Services (Other) SEMA 4 portion					
9.6	4000	Budget Service-computer operations					
9.7	4000	Sema 4 special billing					
9.8	4000	Maps Special Billing					
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					
13.4		LEGIS AUDITS-PROGRAM 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					

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Sched. No.	Dept. Div.	Name	Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	Trans & Sub
			Office of the Legislative Auditor	OLA Financial Audits	OLA Single Audits	State Treasurer's Office	Treasurer Treasury Allocable
		<b>First Stepdown</b>	27.2	27.3	27.5	28.2	28.3
		<b>Second Stepdown</b>					
	02000	DEPARTMENT OF ADMINISTRATION					
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT					
16.3	4100	Commissioner					
16.4	3110	Employee Assistance Program					
16.5	4140	Personnel Services					
16.6	3150	Fiscal Services					
16.7	100-	Admin Mgmt - Non allocable					
17.2	2300	BUREAU OF FACILITIES MANAGEMENT					
17.3	4721	Facilities Mgmt - Allocable					
17.4	4320	Real Estate Mgt - Leasing (10 Fund)					
18.2	4490	Telecommunications (Allocable 10 Fd)					
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT					
19.3	5211-5216	Materials Management - Allocable 10 Fund					
19.4	4222	Central Mail - Allocable 10 Fd					
20.3	4500	Planning and Info Mgmt (old IPO)					
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt					
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	SSP Development amortization					
23.5	4000	Finance-Computer Services (other) MAPS portion					
23.5a	4000	Finance-Computer Services (Other) SEMA 4 portion					
23.6	4000	Budget Service-computer operations					
23.7	4000	SEMA 4 Special Billing					
23.8	4000	MAPS Special Billing					
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	1,994,318				
27.4		LEGIS AUDITS-PROGRAM AUDITS	1,060,807				
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	507,963				
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T	11,818				
28.2	G64	TREASURER'S OFFICE		374	0		
28.3	100-1001	TREASURER-TREASURY		0	0	479,485	0
28.4	100-1001	TREASURER-OTHER		0	0	1,894,223	
29.2	G61	State Auditor		21	0		21,831

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<b>First Stepdown</b>							
99YYY		Consumer Agencies		0	0		0
02000		Administration		0	0		0
4137		Public Broadcasting		0	0		353
100-2200		Materials Management Division		0	0		0
5216		Materials Service and Distribution		0	0		5,897
4330		State Building Code		0	0		10,330
3510		Public Info Policy Analysis - PIPA		0	0		912
100-2500		Electronic Data Interchange (EDI)		0	0		0
3300		Building Construction		0	0		13,059
3160		Oil Overcharge (Stripper Wells)		0	0		715
173-2400		911 Emergency		0	0		0
3180		STAR (Tech Related Asst)		0	0		3,916
3200		Volunteer Services		0	0		3,068
4717		Capital Group Parking		0	0		32,434
3240		Travel Management		0	0		92,171
3170		Development Disabilities		0	0		2,872
2200		Risk Management		0	0		7,886
690-2100		Gov's Res Cncl (Ceremonial Hse Gift)		0	0		565
4501		Government Information Access Council		0	0		1,907
690-2300		Building Fund Operations (69 Fund)		0	0		0
2300		Plant Management (Consolidated)		0	0		225,656
4221		Minnesota Bookstore		0	0		19,256
4220		Records Activities		0	0		10,239
2600		Management Analysis		0	0		7,387
4223		Printing Services		0	0		53,560
5217		Central Stores		0	0		76,455
4230		Cooperative Purchasing		0	0		2,806
2400		Computer Services/Telecomm (97 Fund)		0	0		166,083
4222		Central Mail - Addressing/Inserting		0	0		2,745
4321		Real Estate Management		0	0		80
		Other-non allocable		0	0		17,236
B04		Agriculture Department		376	0		199,277
B11		Barber Examiners Board		58	0		1,634
B13		Commerce Department		336	0		108,769
B14		Animal Health Board		0	0		46,303
B21		Economic Security		1,670	1,988		994,177
B22		Trade & Economic Development Department (DTED)		348	355		122,316
B23		MN Business Finance, Inc.		0	0		4,603
B34		Housing Finance Agency		212	0		63,582
B41		Workers' Compensation Court of Appeals		58	0		2,755
B42		Labor & Industry Department		1,165	15		163,742
B43		Iron Range Resources & Rehab. Board (IRRRB)		319	0		102,019
B7A		Electricity Board		1	0		22,093
B7E		Architecture, Engineering, Land Surveying & Landscap		45	0		8,907
B7G		Boxing Board		45	0		1,633
B7N		Horticulture Society - Grant Agency		0	0		14
B7P		Accountancy Board		102	0		6,177
B7S		Private Detective & Protective Agent Services Brd		0	0		1,442
B80		Public Service Department		387	0		47,845
B82		Public Utilities Commission		135	0		12,400
B9A		World Trade Center Corp.		224	0		7,283
B9D		Amateur Sports Commission		95	0		3,776
B9H		Harmful Substances Compensation		0	0		19
B9U		MN Technology Institute		319	0		35,672
B9V		Agriculture Utilization Research Institute - Grant Agenc		2	0		66

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<b>First Stepdown</b>							
E25		Center for Arts Education		370	0		37,825
E26		MN State Colleges & Universities		5,323	6,212		1,770,529
E35		Education Aids		0	0		54,990
E37		Children, Families & Learning Department		1,274	1,072		284,680
E40		Historical Society		106	0		1,868
E44		Faribault Academies		24	0		28,142
E48		Labor Interpretive Center		0	0		1,286
E50		MN State Arts Board		129	0		9,946
E60		Higher Education Services Office		221	0		58,098
E77		Zoological Garden		135	0		123,104
E81		University of Minnesota - Grant Agency		1,345	0		1,006
E91		Academy of Science		0	0		74
E95		Humanities Commission - Grant Agency		0	0		61
E97		Science Museum of Minnesota - Grant Agency		0	0		30
E9W		Higher Ed Facilities Authority		0	0		323
G03		Lottery		390	0		4,924
G05		Racing Commission		63	0		10,374
G06		Attorney General		331	0		76,683
G09		Gambling Control Board		131	0		10,513
G15		Intergovernmental Information Systems		0	0		2,235
G16		Adm Cap Projects		0	0		247
G17		Human Rights Department		160	0		8,557
G19		Indian Affairs Council		147	0		5,284
G24		Department of Employee Relations-Non-general fund		0	0		36,589
G30		Strategic & Long Range Planning Office		135	0		34,852
G38		Investment Board		2,287	0		7,306
G39		Governor's Office		290	0		23,178
G53		Secretary of State		367	0		45,372
G59		Government Innovation and Cooperation Board		0	0		920
G61		State Auditor		280	0		0
G62		MN State Retirement System (MSRS)		1,069	0		86,110
G63		Public Employees Retirement Association (PERA)		876	0		231,553
G66		Municipal Board		39	0		3,746
G67		Revenue Department		2,749	0		2,252,733
G69		Teachers Retirement Association (TRA)		641	0		129,581
G90		Revenue Intergovernmental Payments		0	0		33,537
G92		Ombudsperson for Families		0	0		2,334
G93		Military Order of the Purple Heart - Grant Agency		0	0		20
G96		Uniform Laws Commission - Grant Agency		0	0		82
G98		Veterans of Foreign Wars - Grant Agency		103	0		14
G99		Disabled American Veterans - Grant Agency		0	0		14
G9J		Ethical Practices Board		97	0		4,030
G9K		Administrative Hearings		115	0		23,634
G9L		Black Minnesotans Council		60	0		2,618
G9M		Spanish Speaking Affairs Council		274	0		3,024
G9N		Asian Pacific Minnesotans Council		122	0		2,974
G9Q		Finance - Debt Service		0	0		7,232
G9R		Finance - Non-Operating		0	0		11,184
GPR		Finance-payroll		0	0		79
G9S		Telecomm Access-Comm Impaired		0	0		22
G9X		Capitol Area Architectural & Planning Board		221	0		2,018
G9Y		Disability Council		40	0		6,315
H12		Health Department		260	359		547,072
H55		Human Services -Central Office		2,661	2,629		830,714
H55a		Human Services-Institutions		0	0		899,733

Statewide Cost Allocation Plan  
Budget 1998 and Actual 1996  
Allocation Statistics

Sched. No.	Dept. Div.	Name	Net Costs 27.2 Office of the Legislative Auditor	Avg. OLA Hrs 27.3 OLA Financial Audits	Single Audit Hrs 27.5 OLA Single Audits	Net Costs 28.2 State Treasurer's Office	Trans & Sub 28.3 Treasurer Treasury Allocable
<b>First Stepdown</b>							
H75		Veterans Affairs Department		9	0		30,524
H76		Veterans Homes Board		807	0		200,121
H7B		Medical Practices Board		220	0		22,970
H7C		Nursing Board		1	0		14,785
H7D		Pharmacy Board		84	0		8,957
H7F		Dentistry Board		53	0		7,386
H7H		Chiropractors Board		53	0		6,788
H7J		Optometry Board		65	0		2,558
H7K		Nursing Home Administrators Board		57	0		3,079
H7L		Social Work Board		54	0		6,772
H7M		Marriage & Family Therapy Board		0	0		2,549
H7Q		Podiatric Medicine Board		3	0		1,150
H7R		Veterinary Medicine Board		3	0		2,649
H7U		Dietetics & Nutrition Practices Board		0	0		1,639
H7V		Psychology Board		0	0		5,635
H9G		Ombudsman - Mental Health and Mental Retardation		0	0		6,244
J33		Trial Courts		0	0		104,658
J52		Public Defense Board		311	0		52,412
J58		Court of Appeals		0	0		5,181
J65		Supreme Court		321	0		56,624
J68		Tax Court of Appeals		38	0		2,747
J70		Judicial Standards Board		0	0		1,506
L28		Senate		0	0		458
L31		House of Representatives		0	0		898
L51		Waste Management Leg Comm		0	0		3
L5A		Fiscal Policy Leg Comm		0	0		3
L5B		Waster Legis Comm		0	0		3
L5D		Legislative Coordinating Commission		0	0		1,015
L5F		Legislative Reference Library		0	0		65
L5G		Revisor of Statutes		0	0		628
L5H		Administrative Rules Comm		0	0		3
L5K		Pensions and Retirement Leg Comm		0	0		3
L5L		Mississippi River Parkway Leg Commission		0	0		30
L5M		Great Lakes Leg Comm		0	0		3
L5N		MN Resources Legislative Commission		0	0		449
L5P		Employee Relations Leg Comm		0	0		3
P01		Military Affairs Department		265	448		178,468
P07		Public Safety Department		1,005	0		1,509,815
P08		Ombudsman - Corrections		4	0		2,250
P78		Corrections Department		1,281	0		982,513
P7T		Peace Officer Standards & Training Board (POST)		157	0		7,748
P94		MN Safety Council - Grant Agency		0	0		20
P9E		Sentencing Guidelines Commission		68	0		2,050
P9Z		Automobile Theft Prevention Board		0	0		0
R18		Environmental Assistance, Office of		35	0		30,796
R29		Natural Resources Department		1,249	0		1,887,820
R32		Pollution Control Agency		450	0		320,963
R9C		Voyageurs National Park		1	0		1,630
R9F		MN/Wisc. Boundary Area Commission - Grant Agency		0	0		294
R9P		Water & Soil Resources Board		231	0		22,452
T79		Transportation Department		1,991	107		5,253,866
T9B		Metro Council Transit Commission - Grant Agency		0	0		50
T9T		Transportation Regulation Board		40	0		1,384
Z99		Other		2,779	211		0

Statewide Cost Allocation Plan  
 Budget 1998 and Actual 1996  
 Allocation Statistics

Sched. Dept. \_\_\_\_\_  
 No. Div. Name

**First Stepdown**

Net Costs	Avg. OLA Hrs	Single Audit Hrs	Net Costs	Trans & Sub
27.2 Office of the Legislative Auditor	27.3 OLA Financial Audits	27.5 OLA Single Audits	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable
3,574,906	40,762	13,396	2,373,708	21,207,709



STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
BILLED SERVICES

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STATE OF MINNESOTA  
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BILLED SERVICES

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STATE OF MINNESOTA  
CENTRAL SERVICE COST ALLOCATION PLAN  
BILLED SERVICES

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

EY 1996	Annual ITC Earn Rate	Plant Mgmt Fund: 820	Record Ctr/ Micrographics Fund: 870	Mgmt Analysis Fund: 890	Motor Pool Fund: 910	Printing Fund: 920	Central Stores Fund: 930	Computer Services Fund: 970	General Services Fund: 980
July	5.57%	4,609,532	\$47,236	\$214,343	\$642,499	\$1,035,991	\$240,334	\$4,423,694	\$133,742
August	5.80%	4,104,026	\$51,410	\$328,171	\$750,323	\$984,886	\$224,989	\$5,400,467	\$118,711
September	5.72%	1,652,092	(\$7,213)	\$246,105	\$379,646	\$660,962	\$251,109	\$3,038,381	\$96,849
October	5.77%	2,778,788	\$57,928	\$184,098	\$215,089	\$417,639	\$162,454	\$6,246,408	\$94,573
November	5.07%	1,324,322	\$46,502	\$124,717	\$122,320	\$460,879	\$105,333	\$3,951,687	\$90,723
December	5.75%	953,377	\$44,324	\$322,976	\$897,030	\$629,072	\$234,655	\$3,845,050	\$82,420
January	6.13%	941,187	\$72,955	\$345,684	\$480,147	\$750,500	\$254,005	\$3,264,371	\$78,908
February	5.18%	(3,709,520)	\$98,355	\$221,653	\$181,873	\$585,027	\$304,927	\$3,511,938	\$68,760
March	5.46%	(2,899,298)	\$75,740	\$197,613	\$140,565	\$602,274	\$436,525	\$2,117,553	\$82,311
April	5.29%	(2,887,122)	\$112,241	\$138,567	\$977,866	\$685,094	\$96,811	\$3,754,325	\$86,454
May	5.45%	(1,499,671)	\$116,320	\$209,485	\$208,879	\$788,654	\$231,940	\$5,139,656	\$121,111
June	5.36%	2,838,239	\$149,080	\$85,143	\$413,300	\$696,630	\$309,277	\$633,083	\$139,934

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

	Monthly Rate	Fund: 820	Fund: 870	Fund: 890	Fund: 910	Fund: 920	Fund: 930	Fund: 970	Fund: 980
July	0.46%	\$4,609,532	\$47,236	\$214,343	\$642,499	\$1,035,991	\$240,334	\$4,423,694	\$133,742
August	0.48%	\$4,356,779	\$49,323	\$271,257	\$696,411	\$1,010,438	\$232,662	\$4,912,081	\$126,227
September	0.48%	\$2,878,059	\$22,099	\$287,138	\$564,985	\$822,924	\$238,049	\$4,219,424	\$107,780
October	0.48%	\$2,215,440	\$25,358	\$215,101	\$297,367	\$539,300	\$206,781	\$4,642,394	\$95,711
November	0.42%	\$2,051,555	\$52,215	\$154,407	\$168,705	\$439,259	\$133,893	\$5,099,047	\$92,648
December	0.48%	\$1,138,850	\$45,413	\$223,846	\$509,675	\$544,976	\$169,994	\$3,898,368	\$86,572
January	0.51%	\$947,282	\$58,640	\$334,330	\$688,589	\$689,786	\$244,330	\$3,554,710	\$80,664
February	0.43%	(\$1,384,167)	\$85,655	\$283,668	\$331,010	\$667,763	\$279,466	\$3,388,154	\$73,834
March	0.46%	(\$3,304,409)	\$87,048	\$209,633	\$161,219	\$593,650	\$370,726	\$2,814,745	\$75,535
April	0.44%	(\$2,893,210)	\$93,991	\$168,090	\$559,225	\$643,684	\$266,668	\$2,935,939	\$84,382
May	0.45%	(\$2,193,396)	\$114,281	\$174,026	\$593,382	\$736,874	\$164,375	\$4,446,990	\$103,782
June	0.45%	\$669,284	\$132,700	\$147,314	\$311,089	\$742,642	\$270,608	\$2,886,369	\$130,523

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

	Monthly Rate	Fund: 820	Fund: 870	Fund: 890	Fund: 910	Fund: 920	Fund: 930	Fund: 970	Fund: 980
July	0.46%	\$21,396	\$219	\$995	\$2,982	\$4,809	\$1,116	\$20,533	\$621
August	0.48%	\$21,043	\$238	\$1,310	\$3,364	\$4,880	\$1,124	\$23,725	\$610
September	0.48%	\$13,724	\$105	\$1,369	\$2,694	\$3,924	\$1,135	\$20,120	\$514
October	0.48%	\$10,660	\$122	\$1,035	\$1,431	\$2,595	\$995	\$22,338	\$461
November	0.42%	\$8,671	\$221	\$653	\$713	\$1,857	\$566	\$21,552	\$392
December	0.48%	\$5,459	\$218	\$1,073	\$2,443	\$2,612	\$815	\$18,686	\$415
January	0.51%	\$4,841	\$300	\$1,708	\$3,519	\$3,525	\$1,249	\$18,165	\$412
February	0.43%	(\$5,977)	\$370	\$1,225	\$1,429	\$2,884	\$1,207	\$14,631	\$319
March	0.46%	(\$15,041)	\$396	\$954	\$734	\$2,702	\$1,687	\$12,812	\$344
April	0.44%	(\$12,752)	\$414	\$741	\$2,465	\$2,837	\$1,175	\$12,940	\$372
May	0.45%	(\$9,960)	\$519	\$790	\$2,694	\$3,346	\$746	\$20,193	\$471
June	0.45%	\$2,989	\$593	\$658	\$1,389	\$3,317	\$1,208	\$12,890	\$583
	0.00%	\$23,657	\$3,715	\$12,511	\$25,857	\$39,287	\$13,023	\$218,585	\$5,512

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

	Monthly Rate	Fund: 820	Fund: 870	Fund: 890	Fund: 910	Fund: 920	Fund: 930	Fund: 970	Fund: 980
July	0.46%	\$99	\$1	\$5	\$14	\$22	\$5	\$95	\$3
August	0.48%	\$219	\$2	\$18	\$36	\$55	\$16	\$320	\$8
September	0.48%	\$116	\$1	\$11	\$20	\$31	\$10	\$202	\$5
October	0.48%	\$51	\$1	\$5	\$7	\$12	\$5	\$107	\$2
November	0.42%	\$82	\$1	\$7	\$9	\$19	\$7	\$186	\$4
December	0.48%	\$119	\$3	\$13	\$22	\$34	\$11	\$300	\$6
January	0.51%	\$151	\$4	\$23	\$41	\$54	\$19	\$413	\$9
February	0.43%	\$102	\$5	\$25	\$41	\$58	\$21	\$412	\$9
March	0.46%	\$39	\$7	\$30	\$47	\$74	\$30	\$492	\$11
April	0.44%	(\$18)	\$9	\$33	\$56	\$84	\$34	\$534	\$12
May	0.45%	(\$64)	\$12	\$37	\$70	\$102	\$38	\$642	\$14
June	0.45%	(\$50)	\$14	\$39	\$75	\$115	\$43	\$689	\$17
		\$848	\$61	\$246	\$438	\$659	\$238	\$4,391	\$98

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

	Monthly Rate	Fund: 820	Fund: 870	Fund: 890	Fund: 910	Fund: 920	Fund: 930	Fund: 970	Fund: 980
July	0.46%	\$21,495	\$220	\$1,000	\$2,996	\$4,831	\$1,121	\$20,629	\$624
August	0.48%	\$21,263	\$240	\$1,328	\$3,400	\$4,935	\$1,139	\$24,045	\$617
September	0.48%	\$13,840	\$106	\$1,381	\$2,714	\$3,955	\$1,145	\$20,322	\$519
October	0.48%	\$10,711	\$123	\$1,040	\$1,438	\$2,607	\$1,000	\$22,445	\$463
November	0.42%	\$8,753	\$222	\$660	\$722	\$1,875	\$573	\$21,737	\$395
December	0.48%	\$5,578	\$220	\$1,086	\$2,465	\$2,646	\$826	\$18,986	\$421
January	0.51%	\$4,992	\$304	\$1,731	\$3,560	\$3,579	\$1,267	\$18,577	\$421
February	0.43%	(\$5,875)	\$375	\$1,250	\$1,471	\$2,942	\$1,228	\$15,043	\$327
March	0.46%	(\$15,001)	\$404	\$984	\$781	\$2,776	\$1,717	\$13,304	\$354
April	0.44%	(\$12,770)	\$423	\$773	\$2,521	\$2,921	\$1,209	\$13,474	\$384
May	0.45%	(\$10,024)	\$531	\$827	\$2,765	\$3,448	\$785	\$20,835	\$486
June	0.45%	\$2,939	\$607	\$697	\$1,464	\$3,431	\$1,252	\$13,579	\$600
		\$45,900	\$3,776	\$12,758	\$26,296	\$39,947	\$13,261	\$222,976	\$5,611

Source: John Lentz-cash flow analyst-interest rates; Carolyn Hoel-General accounting-cash balances

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  
 OPERATING STATEMENT WORKSHEET  
 Fiscal Year 1995  
 Accountant: Tholen

17-Oct-96

Account	STATEMENT PER AGENCY	Adjustments			Preliminary Statement	Audit Adjustments			Final Audit Amounts	Balances as of 06-30-95	Change	Rounded	
		Debit	Credit	A/E #		Debit	Credit	A/E #					
Operating Revenues													
Insurance Premiums	5,653,015				5,653,015				5,653,015	3,396,542	2,256,473	5,653 A45	
Other Revenue	0		48,417		48,417				48,417	72,892	(24,475)	48 A99	
<b>Total Operating Revenues</b>	<b>5,653,015</b>				<b>5,701,432</b>				<b>5,701,432</b>	<b>3,469,434</b>	<b>2,231,998</b>	<b>5,701</b>	
Operating Expenses	0												
Purchased Services	907,738	1,176,557			2,084,295				2,084,295	996,004	1,088,291	2,084 J25	
Salaries and Fringe Benefits	274,647				274,647				274,647	188,427	86,220	276 J35	
Claims	2,206,645				2,206,645				2,206,645	2,083,974	122,671	2,207 J40	
Depreciation	4,495				4,495				4,495	5,603	(1,108)	4 J45	
Supplies and Materials	13,793				13,793				13,793	5,758	8,035	14 J70	
Indirect Costs	24,108				24,108				24,108	27,384	(3,276)	24 J75	
Insurance Premium Expense	1,128,668		1,128,668		0				0	0			
Other Expenses	47,889		47,889		(0)				(0)				
<b>Total Operating Expenses</b>	<b>4,607,982</b>				<b>4,607,982</b>				<b>4,607,982</b>	<b>3,307,150</b>	<b>1,300,832</b>	<b>4,609</b>	
Operating Income (Loss)	1,045,033				1,093,450				1,093,450	162,284	931,166	1,093	
Nonoperating Revenue													
Investment Income	203,569				203,569				203,569	254,448	(50,879)	205 M25	
<b>Total Nonoperating Revenue</b>	<b>203,569</b>				<b>203,569</b>				<b>203,569</b>	<b>254,448</b>	<b>(50,879)</b>	<b>205</b>	
Net Income (Loss)	1,248,603				1,297,020				1,297,020	416,732	880,287	1,298	
Retained Earnings, July 1, 1995	659,905				659,905				659,905	461,567	198,338	680 V10	
Prior Year Adjustment to Retained Earnings	(1,366,848)	48,417			(1,415,265)				(1,415,265)	0	(1,415,265)	(1,415) W10	
Retained Earnings, June 30, 1996	541,659				541,659				541,659	243,173	(338,640)	543	
	0				(0)				(0)	0	0	(218,394)	1

A-3

CASH FLOWS FROM OPERATING ACTIVITIES:

Operating Income (Loss):	1,093,450	1,093 A10
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Depreciation	4,495	4 B10
Change in Assets and Liabilities:		
Accounts Receivable	(96,261)	(96) B50
Prepaid Expenses	138,549	139 B65
Accounts Payable	2,191,350	2,191 B70
Salaries Payable	6,322	6 B75
Compensated Absences Payable	7,341	7 B80
Interfund Payable-Other Liabilities	0	0 B89
Deferred Revenue	(74,736)	(75) B85
Claims Payable		
Operating Cash Flows:		
Prior Period Adjuster's Fee Adjustment	(1,415,265)	(1,415)
	-----	
Total Items to be Added (Deducted)	761,795	761
	-----	
Net Cash Flows from Operating Activities	1,855,246	1,854
	-----	
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES		
Investment in Fixed Assets	0	0 G10
	-----	
Cash Flows from Capital Financing Activities	0	0
	-----	
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment Earnings	203,569	204 I30
	-----	
Net Cash Flows from Investing Activities	203,569	204
	-----	
Net Increase in Cash and Cash Equivalents	2,058,815	2,058
Cash and Cash Equivalents, July 1, 1994	3,974,861	3,976 L10
	-----	
Cash and Cash Equivalents, June 30, 1995	6,033,676	6,034
	=====	
	0	0

A-4

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

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

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

This statement includes current and long-term Compensated Absences Payable of \$9,095.61 and \$16,105.34 respectively.

2. LEGISLATION AFFECTING RISK MANAGEMENT INTERNAL SERVICES FUND:

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

3. 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, 1996 for claims incurred prior to July 1, 1996.

First quarter net income was \$641,887.03 ; Second quarter net income was (\$262,386.21); Third quarter net income was \$382,861.40 ; Fourth quarter net income was \$486,240.49 .

Reserved Retained Earnings at the end of the First quarter were \$1,350,208.73 ; Second quarter were \$1,087,822.52 ; Third quarter were \$1,470,683.92 ; they are now \$541,659.41 .

4. ADJUSTMENT TO RESERVED EARNINGS:

Refund of excess premium paid for Worker Compensation Insurance for the calender years of 1993 through 1995.

5. ADJUSTMENT TO IBNR:

IBNR reserves were increased by transfer of funds from Reserved Retained Earnings in the amount of \$1,415,265 .

**Office Memorandum**

**Department:** of Finance

**Date:** June 4, 1996

**To:** Elaine S. Hansen, Commissioner  
Department of Administration

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

**Phone:** 296-5188

**Subject:** Approval of F.Y. 1997 Risk Management Billing Rates

*Pursuant to your request, we have approved Risk Management billing rates as specified on pages 82 and 83 of your F.Y. 1997 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. 1997 rate proposal to be in reasonable conformity with pertinent state and fiscal management policies. Please note the 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 Larry Freund  
Fred Johnson

*A-6*

**EXHIBIT A  
FY 1997 Rate Projections**

**PREMIUM BASED ON HISTORICAL DATA**

	Automobile Liability	Automobile Physical Damage	General Liability	Property/ Boiler/ Crime	Misc. Lines	Total
Claim Expense	\$1,385,141	\$150,269	\$701,457	\$392,550	\$89,547	\$2,718,965
Adjusting Expense (Included in Claims)	-	-	-	-	-	\$0
Legal Expense	\$137,224	-	\$130,000	-	-	\$267,224
MN Assigned Claims Bureau Expense	\$9,735	-	-	-	-	\$9,735
Estimated Statewide Indirect Expenses	\$24,661	\$1,604	\$11,965	\$12,035	\$1,051	\$51,315
Estimated Miscellaneous Expense	\$94,762	\$6,163	\$45,976	\$46,246	\$4,039	\$197,185
Estimated Salary Expense	\$137,540	\$8,945	\$66,730	\$67,122	\$5,862	\$286,200
Reinsurance Premium	\$89,875	\$7,833	\$274,625	\$535,110	-	\$907,443
<b>TOTAL BASE PREMIUM</b>	<b>\$1,878,939</b>	<b>\$174,813</b>	<b>\$1,230,752</b>	<b>\$1,053,063</b>	<b>\$100,500</b>	<b>\$4,438,067</b>

**ESTIMATED FY 97 PREMIUM**

Based on Estimated Vehicle Costs and Insurable Values

Auto Liability per Vehicle	\$206	
Number of Vehicles (Average)	9125	
Number of Vehicles (FY96 Estimate)	10275	\$2,115,836
Auto Phys. Damage per \$100 Ins. Value	\$0.55	
Number of Vehicles (FY96 Vehicle Count)	3241	
Number of Vehicles (FY97 Vehicle Count)	4659	- Added Tech Colleges too
Estimated Insurable Value (FY 97)	\$49,465,242	\$272,059
Premium Includes Reinsurance		
General Liability	Various	\$1,230,752
Specific rates depend upon the risk		
Property per \$100 Ins. Value	Various	
Includes \$.02 Reinsurance Premium		
Estimated Total Insurable Value	\$2,901,014,609	\$1,053,063
Inland Marine	Various	\$35,000
Garage Keepers	Various	\$45,000
All Other	Various	\$20,500
<b>TOTAL</b>		<b>\$4,772,210</b>

**RISK MANAGEMENT ISF**

ISIF Fund 210  
SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 1998

CONTACT: Fred Johnson PH. 6-1001

FEDERAL FUND AGENCIES	AUTO LIABILITY	AUTO PD	PROPERTY BOILER/MACHINE	GENERAL LIABILITY	BILLBACK	WORKERS COMP	TOTAL BILLINGS		IMPUTED REVENUE			SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES	
							BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS		UNBILLED	COLLECTED		IMPUTED
002 Administration	0	0	0	0	4,808	0	0	4,808	0	0	0	0	0	0	0	0
Building Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Oil Overhaul (Shipper Walls)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STAR (Tech Related Asst)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Development Disabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
804 Agric/Auro Department	1,811	298	39,274	60,000	3,828	0	84,877	0	0	0	0	84,877	0	0	0	84,877
814 Animal Health Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
821 Economic Security	403	31	16,125	0	4,846	0	21,406	0	0	0	0	21,406	0	0	0	21,406
822 Trade & Economic Development Department (DTE)	201	17	0	0	0	0	218	0	0	0	0	218	0	0	0	218
834 Housing Finance Agency	0	0	3,780	0	3,872	0	7,652	0	0	0	0	7,652	0	0	0	7,652
841 Workers' Compensation Court of Appeals	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
840 Public Services Department	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88U MN Technology Institute	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
825 Center for Arts Education	201	0	0	0	0	0	201	0	0	0	0	201	0	0	0	201
828 MN State Colleges & Universities	232,147	25,148	838,877	685,004	81,041	0	2,053,215	0	0	(33,258)	0	1,996,879	0	0	0	1,996,879
837 Children, Families & Learning Department	3,828	340	0	0	0	0	3,868	0	0	0	0	3,868	0	0	0	3,868
844 Fairbairn Academies	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
850 MN State Arts Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
880 Higher Education Services Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
877 Zoological Garden	13,827	1,304	21,848	0	1,808	0	38,148	0	0	(228)	0	37,866	0	0	0	37,866
808 Attorney General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
817 Human Rights Department	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
818 Indian Affairs Council	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
830 Strategic & Long Range Planning Office	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
848 DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
847 Revenue Department	0	0	1,000	0	2,668	0	3,668	0	0	(2,668)	0	1,000	0	0	0	1,000
88L Black Minnesota Council	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88M Spanish Speaking Affairs Council	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88N Asian Pacific Minnesota Council	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
88Q Finance - Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
812 Health Department	201	27	0	0	0	0	228	0	0	0	0	228	0	0	0	228
885 Human Services -Central Office	78,824	8,865	0	0	134,831	0	218,840	0	0	0	0	218,840	0	0	0	218,840
823 Trial Courts	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
822 Public Defense Board	0	0	1,781	334	0	0	2,085	0	0	0	0	2,085	0	0	0	2,085
886 Supreme Court	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
807 Military Affairs Department	3,828	413	0	0	0	0	4,238	0	0	0	0	4,238	0	0	0	4,238
807 Public Safety Department	174,297	3,797	0	0	0	0	178,084	0	0	0	0	178,084	0	0	0	178,084
878 Corrections Department	67,881	8,185	0	0	0	0	84,128	0	0	0	0	84,128	0	0	0	84,128
816 Environmental Assistance, Office of	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
828 Natural Resources Department	371,747	84,888	0	2,000	1,000	0	459,445	0	0	0	0	459,445	0	0	0	459,445
832 Pollution Control Agency	8,243	1,182	0	0	2,488	0	9,805	0	0	0	0	9,805	0	0	0	9,805
88P Water & Soil Resources Board	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
879 Transportation Department	808,848	0	0	0	0	0	808,848	0	0	0	0	808,848	0	0	0	808,848
88810 MINNESOTA TECHNOLOGY INC.	0	0	2,885	2,818	27,788	0	33,702	0	0	0	0	33,702	0	0	0	33,702
TOTAL NON-FEDERAL FUNDED AGENCIES	338,701	58,817	88,108	170,828	628,340	488,838	1,885,828	0	0	(2,885)	0	1,883,834	0	0	0	1,883,834
<b>TOTAL</b>	<b>2,088,063</b>	<b>187,888</b>	<b>1,012,418</b>	<b>1,084,754</b>	<b>782,884</b>	<b>488,838</b>	<b>5,853,004</b>	<b>0</b>	<b>0</b>	<b>(43,834)</b>	<b>0</b>	<b>5,809,370</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,809,370</b>

A.S

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

NOTE: PARTICIPATION IN THE RISK MANAGEMENT FUND'S GENERAL LIABILITY AND PROPERTY INSURANCE INCREASED IN 1998 AND ARE NO LONGER LISTED AS OTHER INSURANCE AS IN PREVIOUS YEARS

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

FOR YEAR ENDING JUNE 30, 1996  
(All Figures in 000's)

**RISK  
MANAGEMENT  
FD 410**

R/E Balance JULY 1, 1995 (End Balance per Prior Year A-87 Rec)

661

**RETAINED EARNINGS INCREASE(DECREASE) PER CAFR**

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	5,653
Actual Interest Income Per CAFR	
or	204
Imputed Interest Income On Average Cash Balance	0
Other Revenues	48
Total Revenues	5,905

**Expenditures (Direct Costs per CAFR)**

Cost of Goods Sold	0
Operating Expense	4,608
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

<b>Total OMB A-87 Allowable Expenditures</b>	<b>4,608</b>
--	--------------

<b>Net Increase (Decrease) to Retained Earnings</b>	<b>1,297</b>
---	--------------

**TRANSFERS Per CAFR (per Accounting Records)**

Transfers In	0
Transfers Out	0

Net Transfers	0
---------------	---

Retained Earnings Balance	(A)	1,958
---------------------------	-----	-------

OMB A-87 60 Day Allowable Balance Total	(B)	767
---	-----	-----

Amount in Excess(Deficit) Balance (A-B)	1,191
---	-------

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.

Account	Final Audit Amounts	6/30/95 Amounts	Change
<b>ASSETS</b>			
Cash in State Treasury	85,141	209,988	(124,846)
Accounts Receivable	367,555	334,545	33,010
Equipment	55,973	55,973	0
Accumulated Depreciation	(39,948)	(33,318)	(6,630)
<b>Total Assets</b>	<u><u>468,722</u></u>	<u><u>567,188</u></u>	<u><u>(98,466)</u></u>
<b>LIABILITIES AND EQUITY</b>			
Liabilities:			
Accounts Payable	36,977	15,126	21,851
Salaries Payable	58,304	43,709	14,595
Compensated Absences Payable	79,593	53,598	25,995
Advances from the General Fund	0	0	0
Loans Current	0	134,000	(134,000)
Deferred Revenue	44,017	44,017	0
Lease Purchase	0	0	0
<b>Total Liabilities</b>	<u><u>218,891</u></u>	<u><u>290,450</u></u>	<u><u>(71,559)</u></u>
Equity:			
Contributed Capital	0	0	0
Unreserved Retained Earnings	249,831	276,738	(26,907)
<b>Total Fund Equity</b>	<u><u>249,831</u></u>	<u><u>276,738</u></u>	<u><u>(26,907)</u></u>
<b>Total Liabilities and Equity</b>	<u><u>468,722</u></u>	<u><u>567,188</u></u>	<u><u>(98,466)</u></u>

890 Fund: Revolving Fund - Management Analysis

Accountant: Johnson

Operating Statement Worksheet

June 30, 1996

Account	11/12/96	08/29/95	
	10:36 AM Final Audit Amounts	01:44 PM 6/30/95 Amounts	Change
<b>Operating Revenues:</b>			
Net Sales			
Total Operating Revenues	1,149,001	989,636	159,364
Less: Sales Returns	1,149,001	989,636	159,364
Gross Margin	0	0	0
Operating Expenses:	1,149,001	989,636	159,364
Interest and Financing Costs	0	0	0
Purchased Services	96,211	111,626	(15,415)
Salaries and Fringe Benefits	994,927	679,757	315,170
Depreciation	6,630	9,428	(2,799)
Amortization of Deferred Costs	0	0	0
Supplies and Materials	43,353	11,472	31,882
Indirect Costs	34,786	36,662	(1,876)
Other Expenses	0	0	0
Total Operating Expenses	1,175,908	848,946	326,962
Operating Income (Loss)	(26,907)	140,691	(167,598)
<b>Nonoperating Revenues (Expenses):</b>			
Interest and Financing Costs	0	0	0
Gain (Loss) on Sale of Fixed Assets	0	0	0
Other Nonoperating Expenses	0	0	0
Total Nonoperating Revenue (Expenses)	0	0	0
Income (Loss) Before Operating Transfers	(26,907)	140,691	(167,598)
Transfers-In			0
Transfers Out	0	0	0
Net Income (Loss)	(26,907)	140,691	(167,598)
Retained Earnings, July 1, 1995, as Reported	276,738	136,047	140,691
Change in Reporting Entity	0	0	0
Retained Earnings, June 30, 1996	249,831	276,738	(26,907)

890 Fund: Revolving Fund - Management Analysis  
 Accountant: Johnson  
 Statement of Cash Flows  
 June 30, 1996

Account	10:36 AM Final Audit Amounts	01:44 PM 6/30/95 Char. Amounts	
Cash Flows from Operating Activities:			
Operating Income (Loss)	(26,907)	140,691	(167,598)
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
Depreciation	6,630	9,428	(2,799)
Change in Assets and Liabilities:			
Accounts Receivable	(33,010)	(101,618)	68,609
Accounts Payable	21,851	8,474	13,377
Salaries Payable	14,595	9,512	5,082
Due to the General Fund	0		0
Compensated Absences Payable	25,995	308	25,687
Deferred Revenue	0	0	0
Other Liabilities	0		0
Net Reconciling Items to be Added (Deducted) from Operating Income	36,061	(73,895)	109,956
Net Cash Flows from Operating Activities	9,154	66,795	(57,642)
Cash Flows from Noncapital and Related Financing Activities:			
Advances from Other Funds	0	0	0
Operating Transfers In	0		0
Operating Transfers Out	0	0	0
Net Cash Flows from Noncapital and Related Financing Activities	0	0	0
Cash Flows from Capital and Related Financing Activities:			
Investment in Fixed Assets	0	(23,370)	23,370
Proceeds from Sale of Fixed Assets	0	0	0
Proceeds from Loans	0	0	0
Bond Interest Paid	0	0	0
Repayment of Loan	(134,000)		(134,000)
Bond Issuance Costs	0	0	0
Repayment on Lease Purchase Agreement	0	0	0
Net Cash Flows from Capital and Related Financing Activities	(134,000)	(23,370)	(110,630)
Cash Flows from Investing Activities:			
Net Cash Flows from Investing Activities	0	0	0
Net Increase (Decrease) in Cash and Cash Equivalents	(124,846)	43,425	(168,271)
Cash and Investments, July 1, 1995, as Reported	209,988	32,562	177,426
Change in Reporting Entity	0	0	0
Cash and Cash Equivalents, July 1, 1995	209,988	32,562	177,426
Cash and Cash Equivalents, June 30, 1996	85,141	75,987	9,154

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Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

This account utilizes full accrual accounting.

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

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

Note 2. LEGISLATION AFFECTING MANAGEMENT ANALYSIS:

Minnesota Laws of 1985 First Special Session, Chapter 13, Section 123, admended Minnesota Statutes of 1984, Section 16B.36, Subdivision 1, gave authority for creation of Management Analysis.

There is no General Fund Contribution.

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

FOR YEAR ENDING JUNE 30, 1996  
(All Figures in 000's)

Management Analysis  
Special Revenue  
Fund 890

R/E Balance JULY 1, 1995 (End Balance per Prior Year A-87 Rec)

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR			
A-87 Revenues (Actual and Imputed)	1,149		
From Attached Financial Statements	0		
Actual Interest Income Per CAFR	0		
or			
Imputed Interest Income On Average Cash Balance	13		
Other Revenues	0		
Total Revenues		<u>1,162</u>	
Expenditures (Direct Costs per CAFR)			
Cost of Goods Sold	0		
Operating Expense	1,176		
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>1,176</u>	
Net Increase (Decrease) to Retained Earnings			(14)
TRANSFERS Per CAFR (per Accounting Records)			
Transfers In		0	
Transfers Out		0	
Net Transfers			0
Retained Earnings Balance	(A)	<u>225</u>	
OMB A-87 60 Day Allowable Balance Total	(B)	<u>195</u>	
Amount in Excess(Deficit) Balance (A-B)			<u>30</u>

B-6

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.

STATE OF MINNESOTA  
 PLANT MANAGEMENT  
 STATEMENT OF FINANCIAL POSITION  
 JUNE 30

320

Revised 10-16-96

	1996 (FY6)	1995 (FY5)
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash	2,883,426.13	2,161,284.33
Accounts Receivable - From Operations (Note 1)	3,482,236.25	3,760,864.82
- Other	128,069.29	64,404.94
Supplies Inventory (Note 1)	192,532.72	204,874.92
Prepaid Expenses	0.00	0.00
<b>Total Current Assets</b>	<b>6,686,264.39</b>	<b>6,191,429.01</b>
<b>NON-CURRENT ASSETS</b>		
Fixed Assets (Note 1)	2,507,091.97	2,300,414.28
Less: Accumulated Depreciation	(1,627,481.99)	(1,575,172.64)
Capital Leases (Note 2)	5,444.47	5,444.47
Less: Accumulated Amortization	(5,444.47)	(5,444.47)
Building Improvements (Note 1)	1,025,019.07	1,025,019.07
Less: Accumulated Amortization	(293,838.78)	(252,838.02)
<b>Total Non-Current Assets</b>	<b>1,610,790.27</b>	<b>1,497,422.69</b>
<b>TOTAL ASSETS</b>	<b>8,297,054.66</b>	<b>7,688,851.70</b>
<b>LIABILITIES &amp; FUND EQUITY</b>		
<b>CURRENT LIABILITIES</b>		
Accounts Payable	844,839.01	676,381.61
Interfund Payable (Note 1)	0.00	640,000.00
Loans Payable to Master Lease IV,V & VI Fund (Note 2)	137,911.27	96,888.57
Salaries Payable	344,998.83	391,455.23
Accrued Interest	2,064.82	1,662.64
Deferred Revenue	0.00	0.00
Compensated Absences Payable	408,718.31	413,201.04
Due to Other Funds	0.00	0.00
<b>Total Current Liabilities</b>	<b>1,738,532.24</b>	<b>2,219,589.09</b>
<b>LONG-TERM LIABILITIES</b>		
Loans Payable to Master Lease IV,V & VI Fund (Note 2)	371,903.71	285,629.99
Compensated Absences Payable	307,686.78	298,796.43
<b>Total Long-Term Liabilities</b>	<b>679,590.49</b>	<b>584,426.42</b>
<b>Total Liabilities</b>	<b>2,418,122.73</b>	<b>2,804,015.51</b>
<b>FUND EQUITY</b>		
Contributions from the General Fund (Note 3)	413,933.00	413,933.00
Retained Earnings	5,225,286.15	4,231,190.41
Contributed Capital	239,712.78	250,429.78
Less: Accumulated Amortization	0.00	(10,717.00)
<b>Total Fund Equity</b>	<b>5,878,931.93</b>	<b>4,884,836.19</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>8,297,054.66</b>	<b>7,688,851.70</b>

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

Revised 10-16-96

	1996 (FY6)	1995 (FY5)
<b>OPERATING REVENUE (Note 1)</b>		
Revenue from Space Leases	25,476,247.48	24,304,121.38
Revenue from Materials Transfer Services	508,570.23	527,558.48
Revenue from Repair Other Jobs and Alpha	196,512.62	265,496.57
Other Revenue	734,809.18	506,968.37
Total Operating Revenue	<u>26,916,139.51</u>	<u>25,604,144.80</u>
<b>OPERATING EXPENSES (Note 1)</b>		
Salaries & Benefits	7,692,662.22	7,527,534.20
Rent - Space	0.00	0.00
Other Rent	108,378.11	2,794.80
Maintenance & Repairs	653,744.23	1,284,494.17
Insurance	240,904.41	207,268.85
Printing	3,363.77	16,343.65
Professional & Technical Services	595,159.37	729,382.85
Data Processing	19,286.91	15,494.89
Other Purchased Services	396,810.11	348,803.11
Communications	72,441.94	56,238.00
Travel	1,106.16	3,587.00
Electric Power	2,893,084.49	3,301,442.72
Water & Sewage	279,523.12	301,379.18
District Heat	853,846.67	1,254,293.91
Other Utilities	148,861.41	21,646.93
Fees	593,018.32	17,831.50
Materials & Supplies	852,231.90	846,779.47
Fuel for Heating	172,823.26	182,419.43
Indirect Costs	501,965.00	395,668.00
Depreciation of Equipment (Note 1)	133,368.30	176,792.85
Amortization of Building Improvements (Note 1)	41,000.76	41,000.76
Other Expenses	1,527.55	4,485.21
Total Operating Expenses	<u>16,255,108.01</u>	<u>16,735,681.48</u>
OPERATING INCOME (LOSS)	10,661,031.50	8,868,463.32
<b>NON-OPERATING REVENUE (EXPENSES)</b>		
Interest Revenue	22,029.69	15,217.57
Interest Expense	(22,561.56)	(17,734.68)
Gain (Loss) on Fixed Assets	12,909.11	3,311.06
Total Non-Operating Revenue (Expenses)	<u>12,377.24</u>	<u>793.95</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	10,673,408.74	8,869,257.27
<b>OPERATING TRANSFERS</b>		
Building Bond Interest - Out	(5,648,471.00)	(5,285,665.00)
Building Depreciation - Out	(4,030,842.00)	(3,485,858.00)
Total Operating Transfers	<u>(9,679,313.00)</u>	<u>(8,771,523.00)</u>
NET INCOME (LOSS)	994,095.74	97,734.27
Retained Earnings - Beginning of Period	4,231,190.41	4,133,456.14
Adjustments to Retained Earnings	0.00	0.00
Retained Earnings - End of Period	<u>5,225,286.15</u>	<u>4,231,190.41</u>

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

Revised 10-16-96

1996  
 (FY6)

CASH FLOWS FROM OPERATING ACTIVITIES:

Operating Income	10,661,031.50
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Non-Cash Items:	
Depreciation of Equipment	133,368.30
Amortization of Building Improvements	41,000.76
Change in Assets/Liabilities:	
Accounts Receivable	214,964.22
Supplies Inventory	12,342.20
Prepaid Expenses	0.00
Accounts Payable	(463,162.10)
Salaries Payable	(46,456.40)
Accrued Compensated Absences	4,407.62
Deferred Revenue	0.00
Total Reconciling Items to be Added (Deducted)	<u>(103,535.40)</u>
Net Cash Flows From Operating Activities	10,557,496.10

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:

Capital Contribution	0.00
Transfer Out Building Bond Interest	(5,648,471.00)
Transfer Out Building Depreciation	<u>(4,030,842.00)</u>
Net Cash Flows from Non-Capital Financing Activities	(9,679,313.00)

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:

Investments in Fixed Assets	(292,412.36)
Proceeds from Sale of Fixed Assets	7,300.50
Investment in Building Improvements	0.00
Capital Debt Interest Disbursements-Master Lease	(22,159.38)
Proceeds from Loans - Master Lease IV/V/VI	242,735.27
Repayment of Loans - Master Lease IV/V/VI	<u>(113,535.02)</u>
Net Cash Flows from Capital Financing Activities	(178,070.99)

CASH FLOWS FROM INVESTING ACTIVITIES:

Investment Interest Receipts	<u>22,029.69</u>
NET INCREASE (DECREASE) IN CASH	722,141.80
Cash and Investments, Beginning of Period, As Reported	2,161,284.33
Change in Reporting Principal	0.00
Cash and Cash Equivalents, Beginning of Period	<u>2,161,284.33</u>
Cash and Cash Equivalents, End of Period	<u>2,883,426.13</u>

SCHEDULE OF NON-CASH FINANCING, CAPITAL AND INVESTING ACTIVITIES

Maintenance Equipment	\$8,380.50
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C-#

STATE OF MINNESOTA  
 PLANT MANAGEMENT  
 FOOTNOTES TO FINANCIAL STATEMENTS

Revised 10-16-96

I. 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 occurrence 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 Mn State Accounting Systems (SWA & MAPS). 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 estimated to be \$501,965.00 for fiscal year 1996.

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 28, 1996.

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 \$4,030,842.00 for building depreciation and \$5,648,471.00 for bond issuance costs. This is a total of \$9,679,313.00 for fiscal year 1996.

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, 1996:

		MASTER LEASE IV/V/VI LOANS PAYABLE
Fiscal year ending June 30:	1997	162,428.23
	1998	149,885.12
	1999	128,970.79
	2000	86,555.00
	2001	33,650.42
	2002	10,012.28
Total Minimum Payments		571,501.84
Amount Representing Interest		61,686.86
Current Amount Needed To Satisfy Master Lease Principal		509,814.98

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:**

There was not a first quarter financial statement completed for FY6.

The implementation of the MAPS accounting system resulted in delays in obtaining financial data.

Plant Management NET INCOME:	Second Quarter	629,265.27
	Third Quarter	503,792.30
	Fourth Quarter	(138,961.83)
Plant Management RETAINED EARNINGS:	Second Quarter	4,860,455.68
	Third Quarter	5,364,247.98
	Fourth Quarter	5,225,286.15

**Office Memorandum**

**Department:** of Finance

**Date:** May 23, 1996

**To:** Elaine S. Hansen, Commissioner  
Department of Administration

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

**Phone:** 296-5188

**Subject:** Approval of F.Y. 1997 Plant Management Division Rates

*Pursuant to your request, we have approved Plant Management Division rates as specified on page 10, 26, and 40 of your F.Y. 1997 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. 1997 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 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 Larry Freund  
Lenora Madigan

PLANT MANAGEMENT INTERNAL SERVICES FUND  
 REQUESTED LEASE RATES PER SQUARE FOOT  
 30-Apr-96

Building	Current Rate FY96	Requested Rate FY97	Change
Administration	\$ 11.87	\$ 12.34	\$ 0.47
Capitol	\$ 20.93	\$ 20.61	\$ (0.32)
Capitol Square	\$ 9.67	\$ 10.05	\$ 0.38
Centennial	\$ 11.47	\$ 11.66	\$ 0.19
Ford	\$ 13.75	\$ 14.26	\$ 0.51
Health	\$ 9.74	\$ 10.31	\$ 0.57
State Office	\$ 10.25	\$ 10.52	\$ 0.27
Transportation	\$ 9.05	\$ 9.43	\$ 0.38
Veteran's Service	\$ 11.29	\$ 11.85	\$ 0.56
610 No. Robert	\$ 6.55	\$ 6.79	\$ 0.24
625 No. Robert	\$ 12.64	\$ 13.24	\$ 0.60
635 No. Robert	\$ 0.00	\$ 0.00	\$ 0.00
671 No. Robert	\$ 0.00	\$ 0.00	\$ 0.00
1246 University Ave.	\$ 9.95	\$ 10.34	\$ 0.39
Duluth Govt. Center	\$ 10.89	\$ 10.29	\$ (0.60)
Judicial Bldg.	\$ 23.13	\$ 23.54	\$ 0.41
History Center	\$ 18.63	\$ 19.06	\$ 0.43
Storage - All Bldgs.	\$ 3.25	\$ 3.25	\$ 0.00

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RATE PROPOSAL INFORMATION - REPAIR AND OTHER JOBS

FISCAL YEAR 97

DESCRIPTION	F.Y. 96 RATE	F.Y. 97 RATE PROPOSED	INCREASE/(DECREASE)
Straight Time Rate	\$32.00	\$30.20	(\$1.80)
Premium Time Rate	\$40.00	\$36.25	(3.75)

RATE PROPOSAL INFORMATION - ALPHA

FISCAL YEAR 97

DESCRIPTION	F.Y. 96 RATE	F.Y. 97 RATE PROPOSED	INCREASE/DECREASE
Cost per Point	\$34.00	\$34.00	SAME LEVEL

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REPAIR AND OTHER JOBS/ALPHA

SIX YEAR RATE COMPARISON

FISCAL YEAR 97

	FY92	FY93	FY94	FY95	FY96	FY97
Repair and Other Jobs (straight time)	\$32.50	\$32.50	\$32.00	\$32.75	<del>\$32.00</del>	<del>\$30.20</del>
Repair and Other Jobs (premium rate)	\$40.00	\$40.00	\$40.00	\$40.00	<del>\$40.00</del>	<del>\$36.25</del>
Alpha	\$30.00	\$30.00	\$30.00	\$30.00	\$34.00	\$34.00

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MATERIALS TRANSFER - RATE PROPOSAL INFORMATION

FISCAL YEAR 97

<u>DESCRIPTION</u>	<u>FY 96 RATE</u>	<u>PROPOSED FY 97 RATE</u>	<u>INC/(DEC)</u>
Move Crew - Regular	\$ 29.30	\$32.80	<del>\$3.50</del>
Move Crew - Overtime	\$ 35.15	\$39.40	<del>\$4.25</del>
Central Mail - Regular	\$ 24.30	\$26.30	<del>\$2.00</del>
Central Stores/Duplicating/RRO	\$ 26.75	\$29.85	<del>\$3.10</del>
Set up/Take Down - Regular	\$ 17.85	\$17.85	\$0.00
Chair Rental	\$ 0.50	\$ 0.50	Same Level
Table Rental	\$ 4.50	\$ 4.50	Same Level
Podium with PA System	\$ 30.00	\$35.00	<del>\$5.00</del>
Expanded PA System	\$200.00	\$210.00	<del>\$10.00</del>
Backdrop	\$100.00	\$100.00	Same Level
Riser	\$ 20.00	\$ 25.00	<del>\$5.00</del>
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

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**PLANT MANAGEMENT ISF**

Fund 820

**SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 1996**

FEDERAL FUND AGENCIES		TOTAL BILLINGS				IMPUTED REVENUE		SUB TOTAL A-87 REVENUES	SURCHARGE		TOTAL REVENUES
		COLLECTED BILLING		UNCOLLECT BILLINGS	DIFF. BETWEEN		UNBILLED		COLLECTED	IMPUTED	
		BILLED AT FULL RATE(S)	BILLED AT LESS THAN FULL RATE(S)		(FULL-BILLED RATES)	MEMO BILLINGS					
G02	Administration						0			0	
	Building Construction	100,565					100,565			100,565	
	Oil Overcharge (Stripper Wells)						0			0	
	STAR (Tech Related Asst)	23,777					23,777			23,777	
	Development Disabilities	15,488					15,488			15,488	
B04	Agriculture Department	9,865					9,865			9,865	
B14	Animal Health Board	864					864			864	
B21	Economic Security	173,435		7,694			173,435			173,435	
B22	Trade & Economic Development Department (DTE)	29,026		648			29,026			29,026	
B34	Housing Finance Agency						0			0	
B41	Workers' Compensation Court of Appeals	999,864					999,864			999,864	
B80	Public Service Department	277		96			277			277	
B9U	MN Technology Institute						0			0	
E25	Center for Arts Education						0			0	
E26	MN State Colleges & Universities	260,791					260,791			260,791	
E37	Children, Families & Learning Department	931,502					931,502			931,502	
E44	Fairbault Academies						0			0	
E50	MN State Arts Board						0			0	
E60	Higher Education Services Office						0			0	
E77	Zoological Garden						0			0	
G06	Attorney General	123,678		3,519			123,678			123,678	
G17	Human Rights Department	1,582					1,582			1,582	
G19	Indian Affairs Council						0			0	
G30	Strategic & Long Range Planning Office	335,407					335,407			335,407	
G45	DEPARTMENT OF MEDIATION SERVICES						0			0	
G67	Revenue Department	24,691		234			24,691			24,691	
G9L	Black Minnesotans Council						0			0	
G9M	Spanish Speaking Affairs Council						0			0	
G9N	Asian Pacific Minnesotans Council						0			0	
G9Q	Finance - Debt Service						0			0	
H12	Health Department	1,264,760					1,264,760			1,264,760	
H55	Human Services -Central Office	32,904					32,904			32,904	
J33	Trial Courts						0			0	
J52	Public Defense Board						0			0	
J65	Supreme Court	3,310,674		5,740			3,310,674			3,310,674	
P01	Military Affairs Department	284,378					284,378			284,378	
P07	Public Safety Department	1,207,623		2			1,207,623			1,207,623	
P78	Corrections Department						0			0	
R18	Environmental Assistance, Office of	1,655					1,655			1,655	
R29	Natural Resources Department	316					316			316	
R32	Pollution Control Agency	70,449		6			70,449			70,449	
R9P	Water & Soil Resources Board						0			0	
T79	Transportation Department	1,627,389		4,404			1,627,389			1,627,389	
							0			0	
							0			0	
<b>TOTAL NON-FEDERAL FUNDED AGENCIES</b>		<b>16,085,179</b>					<b>16,085,179</b>			<b>16,085,179</b>	
<b>TOTAL</b>		<b>26,916,140</b>	<b>0</b>	<b>22,3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,916,140</b>	

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

FOR YEAR ENDING JUNE 30, 1996  
(All Figures in 000's)

PLANT  
MANAGEMENT  
FD 820

R/E Balance JULY 1, 1995 (End Balance per Prior Year A-87 Rec) 4,905

**RETAINED EARNINGS INCREASE(DECREASE) PER CAFR**

A-87 Revenues (Actual and Imputed)		
From Attached Financial Statements	26,181	
Actual Interest Income Per CAFR		
or		
Imputed Interest Income On Average Cash Balance	46	
Other Revenues	735	
Total Revenues	26,962	
Expenditures (Direct Costs per CAFR)		
Cost of Goods Sold	0	
Operating Expense	16,361	
Non-Operating Expenses:		
Master Lease Interest Expense	23	
Master Lease Refund of Interest & Financing Costs	(22)	
(Gain) or Loss on disposal of fixed assets	13	
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)	0	
Other	0	
Total OMB A-87 Allowable Expenditures	16,374	
Net Increase (Decrease) to Retained Earnings		10,588
TRANSFERS Per CAFR (per Accounting Records)		
Transfers In	0	
Transfers Out	(9,679)	
Net Transfers		(9,679)
Retained Earnings Balance	(A)	5,814
OMB A-87 60 Day Allowable Balance Total	(B)	2,707
Amount in Excess(Deficit) Balance (A-B)		3,107

**TRANSFERS OUT FOR FISCAL YEAR 1996**

7/01/1995 - 6/30/1996

Fund Category Out : 82

<u>Fund Out</u>	<u>BFY</u>	<u>Trans In Type</u>	<u>Fund Ctg In</u>	<u>Fund In</u>	<u>Appr Out</u>	<u>Appr In</u>	<u>Balance Sheet Out</u>	<u>Doc Type</u>	<u>Trans Agcy In</u>	<u>Trans No</u>	<u>Line</u>	<u>Transfer Out Amount</u>
820	1996	TAC	10	100	G022300230	G020000000	XX02	TAC	G02	PM000000008	1	(\$7,132,275.00)
<b>Total for Fund Category In:</b>						<b>10</b>				<b>(\$7,132,275.00)</b>		
<b>Total for Acct Trans Cd/Doc Type Cd:</b>						<b>TAC</b>				<b>(\$7,132,275.00)</b>		
820	1996	TAO	10	100	G022300230	G022300232	XX02	TAO	G02	PM000000010	1	\$2,377,425.00
820	1996	TAO	10	100	G022300230	G020000000	XX02	TAO	G02	PM000000003	5	\$965,307.25
820	1996	TAO	10	100	G022300230	G020000000	XX02	TAO	G02	PM000000003	2	\$1,412,117.75
820	1996	TAO	10	100	G022300230	G020000000	XX02	TAO	G02	PM000000003	1	\$1,412,117.75
820	1996	TAO	10	100	G022300230	G020000000	XX02	TAO	G02	PM000000003	4	\$965,307.25
820	1996	TAO	10	100	G022300230	G020000000	XX02	TAO	G02	PM000000003	3	\$1,412,117.75
820	1996	TAO	10	100	G022300230	G020000000	XX02	TAO	G02	PM000000003	6	\$965,307.25
820	1996	TAO	10	100	G022300230	G022300232	XX02	TAO	G02	PM000000009	1	\$7,132,275.00
<b>Total for Fund Category In:</b>						<b>10</b>				<b>\$16,641,975.00</b>		
820	1996	TAO	27	270	G022300230	T790000068	XX02	TAO	G02	PM000000004	1	\$127,209.75
820	1996	TAO	27	270	G022300230	T790000068	XX02	TAO	G02	PM000000010	2	\$42,403.25
<b>Total for Fund Category In:</b>						<b>27</b>				<b>\$169,613.00</b>		
<b>Total for Acct Trans Cd/Doc Type Cd:</b>						<b>TAO</b>				<b>\$16,811,588.00</b>		
<b>Total for BFY:</b>						<b>1996</b>				<b>\$9,679,313.00</b>		
<b>Total for Fund :</b>						<b>820</b>				<b>\$9,679,313.00</b>		
<b>Total for Fund Category:</b>						<b>82</b>				<b>\$9,679,313.00</b>		

2-14

**Minnesota Accounting and Procurement System**

**Anticipated Transfer of Appropriation (AT)**

<b>Transfer Out Agency Name</b> <i>Administration</i>		<b>Transfer In Agency Name</b> <i>Administration</i>		
<b>Document Identification Number</b> AT <i>602 PM 000000008</i>	<b>Date (Default)</b>	<b>Acctg. Period (Default)</b>	<b>BFY</b> <i>96</i>	<b>Total Anticipated Amount</b> <i>9,509,700.00</i>

From Appropriation				To Appropriation			
Fund	Agency	Orgn	Appr Unit	Fund	Agency	Orgn	Appr Unit
<i>820</i>	<i>602</i>	<i>2300</i>	<i>230</i>	<i>100</i>	<i>602</i>	<i>2300</i>	<i>232</i>

Amount	Type
<i>9,509,700.00</i>	<i>0</i>

C-15

*Plant Mgt Fund / Plant Mgt Leases*  
**Explanation and Legal Authority:**

*MS16B.48 allows for Plt Mgmt care of bldgs. Plt Mgmt rates include Depr & Interest which s/b cancelled back to the General Fund.*

**Authorized Signature:**  
 (Transfer Out Agency) *James R. Swick*

**Date** ~~11-29-95~~ 12/11/95

**Executive Budget Officer:** *V. Davis*

**Date** 12/18/95



Minnesota Accounting and Procurement System

Anticipated Transfer of Appropriation (AT)

Transfer <u>Out</u> Agency Name ADMINISTRATION / PLANT MGMT		Transfer <u>In</u> Agency Name TRANSPORTATION		
Document Identification Number AT 602 PM000000002	Date (Default)	Accntg. Period (Default)	BFY 96	Total Anticipated Amount 169,613

From Appropriation				To Appropriation			
Fund	Agency	Orgn	Appr Unit	Fund	Agency	Orgn	Appr Unit
820	602	2300	230	270	T79	0000	068

Amount	Type
169,613	0

41-2

**Explanation and Legal Authority:** MS <sup>16 B.24</sup> ~~16A.055~~  
 Plant Mgmt does not own the buildings that it collects lease revenues from. The lease rates include building depreciation and bond interest per Federal Circular 87. The revenues collected are transferred to the trunk highway and general funds.

Authorized Signature:  
 (Transfer Out Agency) Veronica Legan

Date ~~10-19-95~~ 02-12-96

Executive Budget Officer: W. Davis

Date 2-12-96

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.

FILE NAME: FD9796.WK3  
INTERNAL SERVICE FUND 97--InterTechnologies  
ACCOUNTANT: KIRKEBY  
BALANCE SHEET WORKSHEET  
June 30, 1996

*Final  
11-21*

FR #	Account	Final Audit Amounts	06/30/96 Amounts	Change
<b>ASSETS</b>				
A10	Cash and Cash Equivalents	1,888,171	4,556,528	2,668,357
A20	Accounts Receivable	12,575,311	9,091,837	(3,483,474)
A23	Accrued Investment Earnings	0	0	0
A22	Interfund Receivables	0	0	0
A27	Prepaid Expenses	649,165	1,156,358	507,193
A28	Advances to Other Funds	0	0	0
A27	Deferred Bond Issuance Costs	0	0	0
A41	Financing Leases Receivable	0	0	0
	<b>Subtotal</b>	<b>15,112,647</b>	<b>14,804,723</b>	<b>(307,924)</b>
<b>Fixed Assets:</b>				
A81	Building Improvements	1,424,186	1,423,886	(300)
	Capital Leases	0	0	0
A83	Equipment	84,628,766	74,364,263	(10,264,503)
	<b>Total Fixed Assets</b>	<b>86,052,952</b>	<b>75,788,149</b>	<b>(10,264,803)</b>
A83	Accumulated Depreciation	(59,096,748)	(51,338,591)	7,758,157
	<b>Net Fixed Assets</b>	<b>26,956,204</b>	<b>24,449,558</b>	<b>(2,506,646)</b>
	<b>Total Assets</b>	<b>42,068,851</b>	<b>39,254,281</b>	<b>(2,814,570)</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>Liabilities:</b>				
H15	Accounts Payable	1,350,122	2,973,821	1,623,699
	Due to Other Funds	1,999,000		(1,999,000)
0	Accounts Payable (Fixed Assets)	0	0	0
H14	Salaries Payable	626,036	559,282	(66,754)
H15	Accrued Interest Payable	112,661	100,035	(12,626)
H42	Loans Payable	26,697,027	23,226,348	(3,470,679)
H42	Installment Purchases Payable	0	0	0
	Deferred Revenue	0	0	0
H44	Compensated Absences Payable	1,401,392	1,249,964	(151,428)
H50	Advances from Other Funds	0	0	0
	<b>Subtotal</b>	<b>32,186,238</b>	<b>28,109,450</b>	<b>(4,076,788)</b>
<b>Equity and Other Credits:</b>				
L10	Contributed Capital	2,348,000	2,348,000	0
P1	Unreserved Retained Earnings	7,534,613	5,524,496	(2,010,117)
	<b>Total Equity and Other Credits</b>	<b>9,882,613</b>	<b>7,872,496</b>	<b>(2,010,117)</b>
	<b>Total Liabilities, Equity and Other Credit</b>	<b>42,068,851</b>	<b>35,981,946</b>	<b>(6,086,905)</b>

## INTERNAL SERVICE FUND 97--InterTechnologies

ACCOUNTANT: KIRKEBY

## OPERATING STATEMENT WORKSHEET

June 30, 1996

FR #	Account	Final Audit Amounts	06/30/96 Amounts	Change	@RND()
Operating Revenues:					
A10	Net Sales	0		0	0
A40	Rental and Service Fees	59,274,476	56,812,536	2,461,940	59,273
A99	Other Income	418,720	1,014,747	(596,027)	419
Total Operating Revenues		59,693,196	57,827,283	1,865,913	59,692
H10	Less: Cost of Goods Sold	0	0	0	0
Gross Margin		59,693,196	57,827,283	1,865,913	59,692
Operating Expenses:					
J25	Purchased Services	35,830,893	33,738,193	2,092,700	35,832
J35	Salaries and Fringe Benefits	11,540,499	10,670,138	870,361	11,540
J45	Depreciation	11,195,695	8,143,025	3,052,670	11,196
J50	Amortization of Deferred Costs	0	0	0	0
J60	Amortization of Cap Leases & Leasehold I	152,831	115,958	36,873	153
J70	Supplies and Materials	1,133,716	994,867	138,849	1,134
J75	Indirect Costs	665,365	491,678	173,687	664
J99	Other Expenses	0	44	(44)	0
Total Operating Expenses		60,518,999	54,153,903	6,365,096	60,519
Operating Income (Loss)		(825,803)	3,673,380	(4,499,183)	(827)
Nonoperating Revenues (Expenses):					
M25	Investment Income	930,562	738,473	192,089	932
M27	Interest and Financing Costs	(1,363,552)	(1,167,636)	(195,916)	(1,363)
M45	Gain (Loss) on Sale of Fixed Assets	(3,425)	28,120	(31,545)	(3)
M90	Other Nonoperating Expenses	0	0	0	0
Total Nonoperating Revenue (Expenses)		(436,415)	(401,043)	(35,372)	(434)
Income (Loss) Before Operating Transfer		(1,262,218)	3,272,337	(4,534,555)	(1,261)
P10	Transfers-In	0	0	0	0
P20	Transfers-Out	0	0	0	0
Net Income (Loss):		(1,262,218)	3,272,337	(4,534,555)	(1,261)
Retained Earnings, July 1, as Reported		8,796,831	5,524,496	3,272,335	8,797
W20	Prior Period Adjustments	0	0	0	0
Y40	Residual Equity Transfers Out	0	0	0	0
Retained Earnings, June 30, as Restated		8,796,831	5,524,496	3,272,335	8,797
Retained Earnings, June 30		7,534,613	8,796,833	(1,262,220)	7,536

FILE NAME: FD9796.WK3  
INTERNAL SERVICE FUND 97--InterTechnologies  
ACCOUNTANT: KIRKEBY  
STATEMENT OF CASH FLOWS WORKSHEET  
June 30, 1996

21-Nov-96

FR	Account	Final Audit Amounts	06/30/95 Amounts
<b>OPERATING ACTIVITIES SECTION:</b>			
A10	Operating Income (Loss):	(825,803)	3,673,379
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
B10	Depreciation	11,195,695	6,579,621
B15	Amortization of Deferred Costs	0	14,915
B19	Other Amortization	152,831	76,118
Change in Assets and Liabilities:			
B50	Accounts Receivable	(3,483,474)	9,091,837
B69	Other Assets	507,193	388,988
B70	Accounts Payable	(1,623,699)	(2,667,972)
B75	Salaries Payable	66,754	(559,282)
B80	Compensated Absences Payable	151,428	(1,310,673)
Net Reconciling Items to be Added (Deducted) from Operating Income		6,966,728	11,613,552
Net Cash Flows from Operating Activities		6,140,925	15,286,931
<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	1,999,000	0
Net Cash Flows from Noncapital Financing Activities		1,999,000	0
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>			
G10	Investment in Fixed Assets	(11,702,805)	(12,103,174)
G12	Proceeds from the Sale of Fixed Assets	(3,425)	28,120
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	10,693,510	10,512,870
G42	Repayment of Principal on Loans	(9,375,198)	(9,929,239)
G52	Bond Interest Paid	(1,350,926)	(1,162,269)
G60	Capital Prepayment	0	0
Net Cash Flows from Capital Financing Activities		(11,738,844)	(12,653,692)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
I30	Investment Earnings	930,562	738,473
Net Cash Flows from Investing Activities		930,562	738,473
Net Increase in Cash and Cash Equivalents		(2,668,357)	3,371,712
L10	Cash and Cash Equivalents, July 1, as reported	4,556,528	8,856,263
Change in Reporting Principal		0	0
E22	Residual Equity Transfers-Out	0	0
Cash and Cash Equivalents, July 1, as restated		4,556,528	8,856,263
Cash and Cash Equivalents, June 30,		1,888,171	12,227,975

0

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

Revised 10-16-96

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 \$12,621,965.75 includes the entire billing of \$5,456,796.88 for June 30. No allowance is being made for doubtful accounts.

Expenses are based on data received from the Minnesota Accounting and Procurement System (MAPS). 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 \$665,365.00 for FY 1996.

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, 1996:

	MASTER LEASE 4 LOANS PAYABLE	MASTER LEASE 5 LOANS PAYABLE	MASTER LEASE 6 LOANS PAYABLE	TOTAL LOANS PAYABLE
1996	0.00	0.00	0.00	0.00
1997	2,088,169.40	7,412,158.02	2,265,655.19	11,765,982.61
1998	20,873.81	7,134,896.46	2,265,943.53	9,421,713.80
1999	0.00	3,052,936.01	1,746,034.92	4,798,970.93
2000	0.00	0.00	717,251.08	717,251.08
Total Minimum Payments	2,109,043.21	17,599,990.49	6,994,884.72	26,703,918.42
Amount Representing Interest	(78,474.84)	(1,317,828.05)	(696,863.01)	(2,093,165.90)
Master Lease draw requested, but not received (Note 3)			2,086,274.71	2,086,274.71
CURRENT AMOUNT NEEDED TO SATISFY M/L PRINCIPAL	\$2,030,568.37	\$16,282,162.44	\$8,384,296.42	\$26,697,027.23

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

This amount represents Fixed Assets that were received prior to June 30, 1996, but were not paid for until first quarter FY 1997.

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:

InterTech entered into software licensing agreements that cover multiple years, resulting in a \$1,545,346.00 prepayment of data processing expense. During FY96 \$509,009.00 was expensed.

6. ADJUSTMENT TO RETAINED EARNINGS:

In June 1995, \$290,356.38 was deposited in error as Other Revenue. This money should have been credited to Accounts Receivable. Sales figures were overstated by \$2,581.06 in FY95.

A prior period adjustment was made for \$292,937.44

In June 1996, \$644,586.13 refund was credited on Telecom customer invoices due to a rate reduction.

7. 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.

8. DUE TO OTHER FUNDS:

An advance from the General Fund was requested so the Master Lease payment could be made on June 1, 1996.

9. PREPAID REVENUE

InterTech entered into a capital prepayment contract with a video customer, resulting in \$103,648.00 prepaid revenue. During FY96, \$42,839.00 were applied to the customer's invoice.

10. NET INCOME AND RETAINED EARNINGS SUMMARY:

InterTechnologies Group had a Net Income of:

1st Quarter	\$435,925.71
2nd Quarter	\$1,138,255.00
3rd Quarter	\$503,380.95
4th Quarter	(\$2,292,827.34)

InterTechnologies Group had Retained Earnings of:

1st Quarter	\$8,942,400.28
2nd Quarter	\$10,078,074.22
3rd Quarter	\$10,581,455.17
4th Quarter	\$7,644,041.70

**Office Memorandum**

**Department:** of Finance

**Date:** June 10, 1996

**To:** Elaine S. Hansen, Commissioner  
Department of Administration

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

**Phone:** 296-5188

**Subject:** F.Y. 1997 InterTechnologies Group Rate Package

*Pursuant to your recent request, we have approved the InterTechnologies Group rates as specified on pages 51 through 58 of your F.Y. 1997 rate package. This schedule is incorporated, by reference, as a part of this memorandum.*

Although we have approved the rates presented in this package, we have concerns about the level of retained earnings, the continued need for general fund loans and cash flow problems experienced by InterTech.

Review of the rate packages submitted by InterTech over the last few years shows that net income estimates have been significantly lower than actual net income for the same year. This pattern concerns us because rates are based on these estimates which are generating retained earnings over the 60 day allowable balance and it is likely that the federal government will want their share of any excess retained earnings. Secondly, cash flow problems seem to have created a continued need for general fund loans in order to make master lease payments.

Please develop a plan to improve your cash flow, reduce the need for general fund loans and reduce retained earnings in your draft FY 1998-99 biennial budget submission. This draft should be sent to your executive budget officer by August 2, 1996

cc Shari Huck  
Larry Freund

*Laura King*

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FY97 InterTech Group Rates			
Product or Service	Units	FY96 Rate	FY97 Rate
Video Site Survey/Certification		\$1,500.00	\$1,500.00
Dial-up Install		\$25.00	\$25.00
<b>Distributed Technology Services:</b>			
Distributed Computing	Cost + %	5-15%	5-15%
Harbor LAN Backup:			
Client Software:			
PC	Annual	N/A	\$45.00
Server	Annual	N/A	\$85.00
Processing/Storage	Processing Resource Costs		
EDI	Cost+ %	N/A	5-15%
Computer Output Microfilm:			
Original	Fiche	\$0.9000	\$0.9000
Duplicate	Fiche	\$0.0900	\$0.0900
Form Slide		\$175.00	\$165.00
Data Transfer	Hours	\$23.00	\$23.00
Text Processing:			
Bill Tracking (MLIS)	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 (MLIS)	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	Subscription	\$8.50	\$9.50
<b>Customer Project Services:</b>			
Data Entry	Hours	\$23.00	\$23.00
IIN Usage	Hours	\$0.25	\$0.25
Acquisition Services	Invoice	\$25.00	\$25.00
Billback Services	Cost+ %	5-15%	5-15%
Consulting Services	Cost + %	5-15%	5-15%

FY97 InterTech Group Rates			
Product or Service	Units	FY96 Rate	FY97 Rate
Minneapolis	Hour	N/A	\$250.00
St. Paul	Hour	N/A	\$275.00
Attendant	Hour	N/A	\$25.00
Gateway Service Charge:			
Sprint Meeting Channel Connection	Hour	N/A	\$30.00
Sprint Charges	Cost+ %	N/A	2%
Switched Gateway	Hour	N/A	\$25.00
Conversion	Hour	N/A	\$40.00
<b>MNet Video Conference Fees:</b>			
Basic Room Rental Rates:			
Type 1	Hour		\$0.00
Type 2	Hour		\$35.00
Type 3	Hour		\$45.00
Type 4	Hour		\$50.00
Type 5	Hour		\$60.00
Type 6	Hour		\$75.00
Type 7	Hour		\$100.00
Event Coordination:			
Event Type A	Event		\$50.00
Event Type B	Event		\$75.00
Event Type C	Event		\$100.00
Booking Fee (Nonsubscriber))	Event	\$25.00	\$25.00
Room Attendant Fees:			
Normal Work Day (8-5)	Hours	\$15.00	\$25.00
Weeknights/Weekends (If Available)	Hours	\$25.00	\$35.00
Cancellation Fees:			
Nonsubscribers:			
More than 24 Hours	Event	\$25.00	\$25.00
Less than 24 Hours	Event	100% of Network Fees	100% of Conference Fees
Data and Video Services One-Time Charges:			
Circuit Installation:			
56kb	Cost +	\$200.00	\$550.00
T-1	Cost +	\$500.00	\$1,100.00
Backbone Connection	Flat	\$200.00	\$200.00
CSU/DSU/Installation	Flat	\$50.00	\$50.00
TAP Installation	Flat	\$500.00	\$500.00
Inside Wiring		\$175.00	\$175.00
FRAD		\$200.00	\$200.00
Router		\$400.00	\$400.00
Configuration of Customer-Owned Router		\$200.00	\$200.00

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FY97 InterTech Group Rates			
Product or Service	Units	FY96 Rate	FY97 Rate
11-50 Documents	Change	\$105.00	\$105.00
51-100 Documents	Change	\$210.00	\$210.00
101-200 Documents	Change	\$280.00	\$280.00
201-500 Documents	Change	\$700.00	\$700.00
501-1,000 Documents	Change	\$1,400.00	\$1,400.00
1,000 + Documents	Cost + %	10%	10%
<b>Video Services:</b>			
Network Access:			
Network Service Level 3:			
Network Management	Month/Connection	\$80.00	\$80.00
Access Circuit:	Cost + % + Flat	3%	3%
56kb Private Line	Month/Circuit	\$10.00	\$10.00
T1 Private Line	Month/Circuit	\$80.00	\$80.00
Terminating Hardware:			
CSU-T1	Month/CSU	\$50.00	\$50.00
TAP/Channel Bank	Month/TAP/CB	\$150.00	\$150.00
Support Only Customer Owned Equipment:			
CSU		N/A	\$25.00
TAP		\$80.00	\$50.00
MCU		N/A	\$250.00
MNet Backbone Network Services:			
Backbone Connection:			
DMS 112kb	Month/Connection	\$125.00	\$125.00
DMS 384kb	Month/Connection	\$150.00	\$150.00
T-1	Month/Connection	\$235.00	\$250.00
DS-3	Month/Connection	\$2,220.00	\$2,800.00
Video Subscription:			
Distance Meeting Service (DMS) 112kb/s	Month/Connection	\$200.00	\$150.00
Distance Meeting Service (DMS) 384kb/s	Month/Connection	\$300.00	\$300.00
Interactive Video Service (IVS)	Month/Connection	\$450.00	\$460.00
IVS Support Only	Month/Connection	\$325.00	\$250.00
Additional IVS Subscriptions per T-1	Month/Connection	N/A	\$360.00
Additional DMS 384 Subscriptions per T-1	Month/Connection	N/A	\$250.00
Additional DMS 112 Subscriptions per T-1	Month/Connection	N/A	\$125.00
Backbone Transport:			
Dedicated:			
• 56kb	Miles	\$1.30	\$1.30
• 384kb	Miles	\$5.50	\$5.50
• 768kb	Miles	\$8.00	\$8.00

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FY97 InterTech Group Rates			
Product or Service	Units	FY96 Rate	FY97 Rate
Bandwidth on Demand:			
• Usage <sup>7</sup> :			
384kb	Hours	\$15.00	----
768kb	Hours	\$30.00	----
Statewide Video Conferencing:			
• DMS 112kb/s	Month	\$300.00	\$250.00
• DMS 384kb/s	Month	\$600.00	\$400.00
• DMS 768kb/s	Month	\$850.00	\$850.00
• MNet IVS/DMS Interconnection	Hours		\$20.00
Switched Network:			
Domestic:			
112kb	Hours	\$30.00	\$30.00
384kb	Hours	\$50.00	\$50.00
Metro Video Fiber Network	Subscriptions	\$1,300	\$1,300.00
Leased/Purchase Video Room Equipment	Cost + %	10%	10%
<b>Video Network Gateway Services:</b>			
Gateway Access Coordination	Event	N/A	\$25.00
MnSAT Connections	Hour	N/A	\$75.00
Polaris Telecom Video Fees:			
Scheduling	Event	N/A	\$25.00
Video Transmission:			
Tier 1	Hour	N/A	\$10.00
Tier 2	Hour	N/A	\$27.00
Tier 3	Hour	N/A	\$33.00
Tier 4	Hour	N/A	\$40.00
Switched Transmission 128kb/s:			
On-Net Calls	Hour	N/A	\$27.00
Off-Net Calls	Hour	N/A	\$50.00
Switched Transmission 384kb/s:			
On-Net Calls	Hour	N/A	\$80.00
Off-Net Calls	Hour	N/A	\$150.00
Room Rental:			
Means Type 1	Hour	N/A	\$55.00
Means Type 2	Hour	N/A	\$65.00
Means Type 3	Hour	N/A	\$85.00
Means Type 4	Hour	N/A	\$100.00
Video Center Rental:			
Plymouth	Hour	N/A	\$140.00

<sup>7</sup>No longer offered.

FY97 InterTech Group Rates			
Product or Service	Units	FY96 Rate	FY97 Rate
Access Charge		N/A	\$0.70
PBX Trunks:			
Metro Area	Trunks	\$53.90	\$53.90
Outstate	Trunks	\$43.65	\$43.65
DID:			
Stations	Stations	\$0.18	\$0.18
Trunks-Metro Area	Trunks	\$58.00	\$58.00
Trunks-Outstate	Trunks	\$47.75	\$47.75
Flat Rate Business Lines:			
Line-Metro Area	Line	\$51.45	\$51.45
Line-Outstate	Line	\$41.20	\$41.20
Measured Business Lines	Line	\$32.22	\$32.22
Stand-By Lines	Line	\$28.90	\$28.90
Residential Lines	Line	\$21.75	\$21.75
Miscellaneous Services	Dollars	Cost	Cost
Capital Equipment	Cost + %	10%	10%
Telephone Books <sup>6</sup>	Book	N/A	\$2.58
Voice Mail:			
Regular	Subscription	\$7.50	\$7.50
Student	Subscription	\$4.00	\$4.00
Call Processing (ECP)	Subscription	\$50.00	\$50.00
Fax Mail Plus:			
Flat	Month/Subscriber Pages	\$20.00	\$20.00
Send	Pages	\$0.30	\$0.30
Receive	Pages	\$0.20	\$0.20
Installation	One Time/Subscriber	\$35.00	\$35.00
Fax Request:			
Flat:			
1-10 Documents	Month/Fee	\$30.00	\$30.00
11-50 Documents	Month/Fee	\$65.00	\$65.00
51-100 Documents	Month/Fee	\$125.00	\$125.00
101-200 Documents	Month/Fee	\$190.00	\$190.00
201-500 Documents	Month/Fee	\$320.00	\$320.00
501-1,000 Documents	Month/Fee	\$630.00	\$630.00
1,000 + Documents	Cost + %	10%	10%
Usage	Pages	\$0.30	\$0.25
Additions and Changes:			
1-10 Documents	Change	\$60.00	\$60.00

<sup>6</sup>To bill the InterTech General Fund for phone book; this is not for other agencies.

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FY97 InterTech Group Rates			
Product or Service	Units	FY96 Rate	FY97 Rate
Language Line	Minutes	\$3.00	\$3.00
Public Pay Phones	<sup>3</sup>	15%	15%
Traffic Studies:			
Dial In	Per Study	\$5.00	\$5.00
Manual	Per Study	\$49.00	\$49.00
Calling Cards:			
MNet	Minutes	\$0.24	\$0.24 <sup>4</sup>
AT&T	Minutes	\$0.26	\$0.26 <sup>4</sup>
Broadcast Fax:			
Start-Up Fee	Box	\$27.00	\$27.00
Usage	Pages	\$0.15	\$0.15 <sup>5</sup>
Never Busy Fax:			
Flat	Box	\$12.00	\$12.00
Usage	Pages	\$0.15	\$0.15
Centron Common Equipment Cost + Surcharge	Stations	\$5.00	
Centrex:			
US WEST Full-Service Station	Stations	\$14.50	\$13.75
US WEST Basic-Service Station	Stations	\$11.30	\$10.55
US WEST Ground Start-Metro	Stations	\$46.55	\$46.55
US WEST Ground Start-Outstate	Stations	\$36.55	\$36.55
Frontier-Burnsville	Stations	\$50.31	\$49.16
Frontier-Farmington	Stations	\$78.93	\$77.78
Frontier-Fairmont	Stations	\$43.00	\$41.85
Frontier-Worthington	Stations	\$14.64	\$13.49
GTE-Centrex-Ely	Stations	\$22.96	\$21.81
GTE-Centrex-Two Harbors	Stations	\$22.71	\$21.56
Hutchinson Centrex	Stations	\$12.77	\$11.62
MCT-Dorm Station	Stations	\$12.13	\$12.63
MCT-Admin. St.	Stations	\$17.93	\$18.43
Sprint/United Fl Ser.	Stations	\$14.50	\$13.35
Sprint-Aitken	Stations	\$22.15	\$21.00
Sprint-Alexandria	Stations	\$22.65	\$21.50
Sprint-North Hennepin	Stations	\$17.86	\$16.71
New Centrons in Independent Areas	Cost+	N/A	\$0.50

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

<sup>4</sup>A new billing application software may cause InterTech to switch pricing on calling cards to cost plus a percent basis. If this occurs, then InterTech will equalize the percent to the current rates for MNet and AT&T respectively.

<sup>5</sup>Plus long distance calls at cost if applicable.

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FY97 InterTech Group Rates			
Product or Service	Units	FY96 Rate	FY97 Rate
Additional IP Address Blocks	Month/Block	\$2.00 <sup>2</sup>	\$2.00
Additional IPX Address Blocks	Month/Block	\$2.00 <sup>2</sup>	\$2.00
Deduction for Access to Customer Egress	Month/Block	N/A	-\$40.00
<b>X.25 PAD Service:</b>			
Customer Owned/InterTech Support	Month/Port	\$3.00	\$3.00
Gupta Gateway	Month/Gateway	\$460.00	\$460.00
InterTech LAN Consultant	Hours	N/A	\$50.00
InterTech Support	Hours	N/A	\$60.00
<b>MNet Backbone Network/Services:</b>			
<b>Backbone Connections:</b>			
DSO, 56kb	Month/Connection	\$65.00	\$65.00
T1	Month/Connection	\$235.00	\$250.00
<b>Dedicated Transport/Private Router:</b>			
DSO, 56kb	Miles	\$1.30	\$1.30
1/4 T1, 384kb	Miles	\$5.50	\$5.50
1/2 T1, 768kb	Miles	\$8.00	\$8.00
<b>Community Router Service:</b>			
DSO, 56kb	Month/Connection	\$120.00	\$120.00
1/4 T1, 384kb	Month/Connection	\$315.00	\$365.00
1/2 T1, 768kb	Month/Connection	\$500.00	\$600.00
3/4 T1, 1152kb	Month/Connection	\$700.00	\$850.00
T1, 1.544kb	Month/Connection	\$850.00	\$1,000.00
<b>Network Device Connection:</b>			
Standard Device Connect	Device ID	\$13.00	\$12.00
PC/DFT Device ID	Device ID	\$4.50	\$4.00
Gateway Controller (includes 30 DID's)	Controller (30 Device ID's)	\$350.00	\$325.00
LAN/Gateway Device ID	Device ID	\$4.50	\$4.00
<b>Voice Services:</b>			
<b>Domestic Calls:</b>			
WATS	Minutes	\$0.10	\$0.10
9+1	Minutes	\$0.13	\$0.13
International Calls	Minutes	AT&T Tariff	
<b>Directory Assistance:</b>			
Long Distance	Calls	\$0.65	\$0.65
Local	Calls	N/A	Cost
<b>800 Service:</b>			
Peak	Minutes	\$0.140	\$0.14
Off Peak	Minutes	\$0.110	\$0.11

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

FY97 InterTech Group Rates			
Product or Service	Units	FY96 Rate	FY97 Rate
	Circuits	\$25.00	\$25.00
Analog Services on MNet Backbone	CO Connection	\$300.00	\$500.00
MNet Service Level 2 - Private Line	Cost + %	18%	21%
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
Incremental 56kb on MNet Frame Relay Egress	Per 56kb	\$20.00	\$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
MNet Support Only on Customer Owned Equipment:			
DSU		N/A	\$15.00
CSU		N/A	\$25.00
TAP		N/A	\$50.00
PAD		N/A	\$120.00
CISCO 7000		N/A	\$400.00
Router Service:			
InterTech Owned/Maintained (includes node connect):			
Token Ring Port	Month/Port	\$270.00	\$290.00
Ethernet Port	Month/Port	\$240.00	\$260.00
Serial Port	Month/Port	\$240.00	\$135.00
Additional Router Ports		N/A	\$50.00
FRAD	Month/FRAD	\$190.00	\$235.00
On-site Spare Router	Month/Router	\$130.00	\$130.00
Dial Backup		N/A	\$100.00
Customer Owned/InterTech Maintained	Month/Port	\$135.00	\$165.00
Dedicated PAD Port	Month/Port	N/A	\$40.00

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FY97 InterTech Group Rates			
Product or Service	Units	FY96 Rate	FY97 Rate
<b>Online Transaction Processing:</b>			
CICS:			
Small	Transactions	\$0.0035	\$0.0028
Medium	Transactions	\$0.0070	\$0.0085
Large	Transactions	\$0.0185	\$0.0175
CJIS	Transactions	\$0.0035	\$0.0031
MAXIS	Transactions	\$0.0070	\$0.0060
MMIS	Transactions	\$0.0070	\$0.0052
Development	Transactions	\$0.0310	\$0.0160
Network Messages	Messages	\$0.0003	\$0.0005
Resources	Processing Resource Costs		
A	Transactions	N/A	\$0.0020
B	Transactions	N/A	\$0.0025
C	Transactions	N/A	\$0.0040
D	Transactions	N/A	\$0.0045
E	Transactions	N/A	\$0.0050
F	Transactions	N/A	\$0.0055
G	Transactions	N/A	\$0.0065
H	Transactions	N/A	\$0.0075
I	Transactions	N/A	\$0.0080
J	Transactions	N/A	\$0.0100
K	Transactions	N/A	\$0.0140
L	Transactions	N/A	\$0.0150
M	Transactions	N/A	\$0.0170
Other Network:			
Timesharing Connect	Hours	\$0.6500	\$0.5000
Card Punch Remote	1000 Cards	\$0.5000	\$0.5000
Card Read Remote	1000 Cards	\$0.5000	\$0.5000
Multiple Application Interface (MAI)	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:<sup>1</sup></b>			
Network Access:			
Analog Network Connections:			
Backbone Transport-Analog	Miles	\$3.50	\$5.00
Terminations	Month/Termination	\$132.00	\$132.00
Tails Circuits	Cost + % + Flat	3%	3%

<sup>1</sup>Collaboration project pilot sites get FY96 rates applied. For FY97; this is a very insignificant volume.

FY97 InterTech Group Rates			
Product or Service	Units	FY96 Rate	FY97 Rate
<b>Server Processing:</b>			
Central Processing	CPU Seconds (982)	\$0.1925	\$0.1410
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 + %	5%	5%
Central Processing - Other Rates:			
A	CPU Seconds (982)	N/A	\$0.1269
B	CPU Seconds (982)	N/A	\$0.1199
C	CPU Seconds (982)	N/A	\$0.1128
<b>Storage Services:</b>			
Disk Storage	Megabyte Days	\$0.0109	\$0.0109
Solid State Disk Storage	Megabyte Days	\$0.2300	\$0.2600
Tape Storage	Cartridge Days	\$0.1350	\$0.1196
Tape Degauss	Cartridges	\$2.0000	\$2.0000
Storage - Other Rates:			
A	Megabyte Days	N/A	\$0.0098
B	Megabyte Days	N/A	\$0.0093
C	Megabyte Days	N/A	\$0.0087
D	Cartridge Days	N/A	\$0.1076
E	Cartridge Days	N/A	\$0.1017
F	Cartridge Days	N/A	\$0.0957
<b>Input/Output Services:</b>			
Print Local Impact	1000 Lines	\$1.4700	\$1.6500
Print Local Laser	1000 Lines	\$1.4500	\$1.5000
Print Local Laser	Pages	\$0.0570	\$0.0675
Print Remote	1000 Lines	\$0.1800	\$0.1800
Print Other:			
Multipart Forms	1000 Lines	\$1.120	\$1.1200
Voter Cards	Cost + Postage	\$0.2400	\$0.2400
Data Transfer - Print	1000 Lines	\$0.2200	\$0.2300
InfoPac	Report Reads	\$0.0022	\$0.0022

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## INTERTECH

MAPS FUND 970

SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 1996

CONTACT: Denise Shaw 296-6757

FEDERAL FUND AGENCIES		TOTAL BILLINGS			IMPUTED REVENUE			SUB TOTAL A-87 REVENUE	SURCHARGE		TOTAL REVENUES
		COLLECTED BILLING			DIFF. BETWEEN (FULL-BILLED RATES)	MEMO BILLINGS	UNBILLED		COLLECTED	IMPUTED	
		BILLED AT FULL RATE	BILLED AT LESS THAN FULL RATE(S)	UNCOLLECTED BILLINGS							
G02	Administration *	425,106		229,302			425,106			425,106	
	Building Construction						0			0	
	Oil Overcharge (Stripper Wells)						0			0	
	STAR (Tech Related Asst)						0			0	
	Development Disabilities						0			0	
B04	Agriculture Department	167,403		37,029			167,403			167,403	
B14	Animal Health Board	17,976		3,520			17,976			17,976	
B21	Economic Security	1,584,915		288,334			1,584,915			1,584,915	
B22	Trade & Economic Development Department (DTED)	552,706		55,550			552,706			552,706	
B34	Housing Finance Agency	554,170		17,230			554,170			554,170	
B41	Workers' Compensation Court of Appeals	3,514		(177)			3,514			3,514	
B80	Public Service Department	112,690		9,404			112,690			112,690	
B9U	MN Technology Institute	8,068		5,221			8,068			8,068	
E25	Center for Arts Education	21,772		6,910			21,772			21,772	
E26	MN State Colleges & Universities	5,976,424		1,717,985			5,976,424			5,976,424	
E37	Children, Families & Learning Department	269,961		93,630			269,961			269,961	
E44	Faribault Academies	1,127					1,127			1,127	
E50	MN State Arts Board	6,686		2,919			6,686			6,686	
E60	Higher Education Services Office	33,912		4,356			33,912			33,912	
E77	Zoological Garden	23,744		7,699			23,744			23,744	
G06	Attorney General	173,595		54,715			173,595			173,595	
G17	Human Rights Department	52,652		9,396			52,652			52,652	
G19	Indian Affairs Council	3,871		1,978			3,871			3,871	
G30	Strategic & Long Range Planning Office	40,319		8,448			40,319			40,319	
G45	Department of Mediation Services	10,421		2,028			10,421			10,421	
G67	Revenue Department	2,910,836		645,189			2,910,836			2,910,836	
G9L	Black Minnesotans Council	1,223		596			1,223			1,223	
G9M	Spanish Speaking Affairs Council	2,594		429			2,594			2,594	
G9N	Asian Pacific Minnesotans Council	1,528		401			1,528			1,528	
G9Q	Finance - Debt Service						0			0	
H12	Health Department	652,991		215,967			652,991			652,991	
H55	Human Services -Central Office	23,601,988		3,449,672			23,601,988			23,601,988	
J33	Trial Courts	41,703		26,961			41,703			41,703	
J52	Public Defense Board	110,832		26,936			110,832			110,832	
J65	Supreme Court	849,333		64,736			849,333			849,333	
P01	Military Affairs Department	397,295		457,468			397,295			397,295	
P07	Public Safety Department	2,921,844		3,826			2,921,844			2,921,844	
P78	Corrections Department	785,413		1,301			785,413			785,413	
R18	Environmental Assistance, Office of	48,911		408,337			48,911			48,911	
R29	Natural Resources Department	1,074,107		177,656			1,074,107			1,074,107	
R32	Pollution Control Agency	489,103		410			489,103			489,103	
R9P	Water & Soil Resources Board	37,672		952,757			37,672			37,672	
T79	Transportation Department	2,433,384					2,433,384			2,433,384	
							0			0	
							0			0	
	TOTAL NON-FEDERAL FUNDED AGENCIES	13,291,407		3,586,861			13,291,407			13,291,407	
	TOTAL	59,693,196		12,575,000			0 59,693,196			59,693,196	

\* All of Administration's billings-It was not separated out by division

The total includes computer services and Telecommunications

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

FOR YEAR ENDING JUNE 30, 1996  
(All Figures in 000's)

INTER-  
TECHNOLOGIES  
Fund 970

R/E Balance JULY 1, 1995 (End Balance per Prior Year A-87 Rec) 10,874

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)	
From Attached Financial Statements	59,693
Actual Interest Income Per CAFR	0
or	
Imputed Interest Income On Average Cash Balance	223
Other Revenues	
Total Revenues	59,916

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	60,519
Non-Operating Expenses:	
Master Lease Interest Expense	1,364
Master Lease Refund of Interest & Financing Costs	(931)
(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)	(433)
Amortization of Deferred Financing Costs	0
Other	(758)

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	59,764
---------------------------------------	--------

Net Increase (Decrease) to Retained Earnings	152
--	-----

TRANSFERS Per CAFR (per Accounting Records)

Transfers In	
Transfers Out	(1,373)
Net Transfers	0

Retained Earnings Balance	(A)	9,653
---------------------------	-----	-------

OMB A-87 60 Day Allowable Balance Total	(B)	8,095
---	-----	-------

Amount in Excess(Deficit) Balance (A-B)		1,558
---	--	-------

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.

FINAL

87 Fund: Internal Service Fund - Micrographics  
Accountant: Johnson  
Balance Sheet Worksheet  
June 30, 1996

12/24/96

08:31 AM

Account	Final Audit Amounts	6/30/95 Amounts	Chg
ASSETS			
Cash in State Treasury	149,080	78,942	70,138
Accounts Receivable	124,416	111,734	12,682
Inventories	26,214	29,331	(3,117)
Bond Issuance	0	0	0
Fixed Assets	396,308	375,431	20,877
Accumulated Depreciation	(361,153)	(342,899)	(18,255)
Total Assets	<u>334,864</u>	<u>252,539</u>	<u>82,325</u>
LIABILITIES AND EQUITY			
Liabilities:			
Accounts Payable	94,663	45,338	49,325
Salaries Payable	31,386	31,165	221
Accrued Interest Payable	0	118	(118)
Loans Payable to Master Lease Fund	8,231	23,331	(15,100)
Due to Other Funds	75,000	0	75,000
Revenue Bonds Payable	0	95,000	(95,000)
Compensated Absences Payable	42,688	57,293	(14,605)
Other Liabilities	0	0	0
Total Liabilities	<u>251,968</u>	<u>252,246</u>	<u>(277)</u>
Equity:			
Contributed Capital	245,000	111,171	133,829
Unreserved Retained Earnings	(162,104)	(110,877)	(51,277)
Total Fund Equity	<u>82,896</u>	<u>294</u>	<u>82,602</u>
Total Liabilities and Equity	<u>334,864</u>	<u>252,540</u>	<u>82,325</u>

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## 87 Fund: Internal Service Fund - Micrographics

Accountant: Johnson

Operating Statement Worksheet

June 30, 1996

12/24/96

08:31 AM

Account	Final Audit Amounts	6/30/95 Amounts	Change
<b>Operating Revenues:</b>			
Net Sales	909,282	1,010,353	(101,071)
Total Operating Revenues	909,282	1,010,353	(101,071)
Less Cost of Goods Sold	49,084	52,873	(3,789)
Gross Margin	860,198	957,480	(97,282)
<b>Operating Expenses:</b>			
Interest and Financing Costs	0	0	0
Purchased Services	307,091	285,286	21,806
Salaries and Fringe Benefits	517,648	643,744	(126,096)
Depreciation	17,214	25,839	(8,625)
Amortization of Deferred Costs	0	0	0
Supplies and Materials	4,418	1,972	2,446
Indirect Costs	64,381	63,218	1,163
Total Operating Expenses	910,753	1,020,059	(109,307)
Operating Income (Loss)	(50,555)	(62,580)	12,025
<b>Nonoperating Revenues (Expenses):</b>			
Investment Income	181	1,122	(941)
Interest and Financing Costs	(1,024)	(1,970)	946
Gain (Loss) on Sale of Fixed Assets	0	0	0
Other Nonoperating Expenses	0	0	0
Total Nonoperating Revenue (Expenses)	(843)	(849)	5
Income (Loss) Before Operating Transfers	(51,398)	(63,428)	12,030
Transfers-In	0	0	0
Transfers Out	0	0	0
Net Income (Loss)	(51,398)	(63,428)	12,030
Depr on Fixed Assets Acquired with Cont. Cap.	171	1,174	(1,002)
Increase (Decrease) in Retained Earnings	(51,226)	(62,254)	11,028
Retained Earnings, June 30, 1995 as Reported	(110,877)	(48,623)	(62,254)
Retained Earnings - Prior Period Adjustment	0	0	0
Retained Earnings, June 30, 1996	(162,104)	(110,877)	(51,227)

E-3

## 87 Fund: Internal Service Fund - Micrographics

Accountant: Johnson

## Statement of Cash Flows

June 30, 1996

08:31 AM

Account	Final Audit Amounts
Cash Flows from Operating Activities:	
Operating Income (Loss)	<u>(50,555)</u>
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Depreciation	17,214
Amortization of Deferred Costs	0
Interest and Financing Costs	0
Change in Assets and Liabilities:	
Accounts Receivable	(12,682)
Inventories	3,117
Accounts Payable	49,325
Salaries Payable	221
Compensated Absences Payable	(14,605)
Deferred Revenue	0
Other Liabilities	0
Net Reconciling Items to be Added (Deducted) from Operating Income	<u>42,590</u>
Net Cash Flows from Operating Activities	<u>(7,964)</u>
Cash Flows from Noncapital and Related Financing Activities:	
Advances from Other Funds	75,000
Repayment of Advances from Other Funds	0
Operating Transfers In	0
Operating Transfers Out	0
Net Cash Flows from Noncapital and Related Financing Activities	<u>75,000</u>
Cash Flows from Capital and Related Financing Activities:	
Investment in Fixed Assets	(19,837)
Due to Other Funds	0
Proceeds from Sale of Fixed Assets	0
Bond Interest Paid	(1,142)
Payment of Capital Debt - Principal	(15,100)
Proceeds from Loan from EER	(95,000)
Additional General Fund Contribution	134,000
Net Cash Flows from Capital and Related Financing Activities	<u>2,921</u>
Cash Flows from Investing Activities:	
Investment Earnings	181
Net Cash Flows from Investing Activities	<u>181</u>
Net Increase (Decrease) in Cash and Cash Equivalent	<u>70,138</u>
Cash and Investments, July 1, 1995, as Reported	78,942
Change in Accounting Principle	0
Cash and Cash Equivalents, July 1, 1995	<u>78,942</u>
Cash and Cash Equivalents, June 30, 1996	<u><u>149,080</u></u>

E-4

STATE OF MINNESOTA  
 MICROGRAPHICS/RECORDS CENTER  
 NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

Expenses are based on data received from the Minnesota Accounting and Procurement System (MAPS), Statewide Accounting System (SWA), and SEMA4.

Fixed assets are recorded at historical cost less accumulated depreciation. Fixed assets are depreciated on a straight line basis with no salvage value. Depreciation is computed from the beginning of the nearest full month.

2. LEGISLATION & AUTHORITY:

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

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

Records Center funding was changed from General Fund to Revolving Fund effective January 1, 1992, pursuant to M.S. 16B.48, Subd. 2 (8).

3. COST OF GOODS SOLD:

	Quarter	YTD
Beginning Inventory	29,983.98	29,330.74
Purchases	9,937.08	45,967.78
Available for Sale	<u>39,921.06</u>	<u>75,298.52</u>
Less: Ending Inventory	26,214.04	26,214.04
Cost of Goods Sold	<u>13,707.02</u>	<u>49,084.48</u>

4. FIXED ASSETS CONTRIBUTED:

Contribution of fixed assets related to change of funding of Record Center activity per note 2.

Costs	5,138.60
Accumulated Depreciation as of 12/91	1,370.24
Book Value as of 12/91	<u>3,768.36</u>
Fully Amortized during period ended 9/30/95	(3,768.36)
Net Book Value at this period	<u>0.00</u>

Assets with a cost of \$5,848.85 and accumulated depreciation of \$1,902.94 were destroyed by a fire. Fund Equity-Fixed Assets Contributed was reduced by the book value \$3,945.91.

5. LOANS PAYABLE:

Micrographics received \$134,000 in contributed capital (per Note 2) of which \$95,000 was used to repay loans from Electronic Equipment Rental. The amounts and dates of the loans are as follows:

- Loan #1 \$25,000 on 11/16/94; due for repayment by 5/15/96
- Loan #2 \$25,000 on 12/07/94; due for repayment by 6/6/96
- Loan #3 \$25,000 on 1/26/95; due for repayment by 7/25/96
- Loan #4 \$20,000 on 3/29/95; due for repayment by 9/28/96

6. DUE TO OTHER FUNDS:

Micrographics received a fund transfer totaling \$75,000 from Print Communications Bookstore (\$50,000) and Print Communications Printing (\$25,000). Both transfers are expected to be repaid within one year.

7. NET INCOME AND RETAINED EARNINGS SUMMARY:

Micrographics/Records Center had a Net Income of:	1st Quarter	4,001.50
	2nd Quarter	(44,934.47)
	3rd Quarter	(16,254.29)
	4th Quarter	6,214.48
		<u>(50,972.78)</u>

Micrographics/Records Center had Retained Earning	1st Quarter	(106,875.76)
	2nd Quarter	(151,810.23)
	3rd Quarter	(168,064.52)
	4th Quarter	(161,021.82)

8. FIXED ASSETS/ACCUMULATED DEPRECIATION PRIOR YEAR ADJUSTMENT:

In April 1996 the following unrecorded assets were added and accumulated depreciation adjusted:

DESCRIPTION	ASSET #	COST	DEP/DATE	ACCUM DEPR THRU 6/30/96	R/E ADJUSTMENT
Chair	922103	\$638.46	6/94	\$138.32	
Chair	565795	\$615.04	11/91	\$451.00	
Chair	922105	\$615.04	11/91	\$451.00	
		<u>\$1,868.54</u>		<u>\$1,040.32</u>	\$828.32 CR

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

FOR YEAR ENDING JUNE 30, 1996  
(All Figures in 000's)

MICROGRAPHICS/  
RECORDS CENTER  
FD 870

R/E Balance JULY 1, 1995 (End Balance per Prior Year A-87 Rec) (106)

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)		
From Attached Financial Statements	909	
Actual Interest Income Per CAFR		
or		
Imputed Interest Income On Average Cash Balance	4	
Other Revenues	0	
		913

Total Revenues

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	49
Operating Expense	910
Non-Operating Expenses:	
Master Lease Interest Expense	1,024
Master Lease Refund of Interest & Financing Costs (Gain) or Loss on disposal of fixed assets	(181)

Less A-87 Unallowable costs:

Capital Outlay	0
Projected Cost Increases/Replacement Reserve	0
Interest & Financing Costs (Net Master Lease Costs)	(843)
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 959

Net Increase (Decrease) to Retained Earnings (46)

TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfers Out	0

Net Transfers 0

Retained Earnings Balance (A) (152)

OMB A-87 60 Day Allowable Balance Total (B) 157

Amount in Excess(Deficit) Balance (A-B) (309)

E-6

STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
CENTRAL STORES

Services Provided

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

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

Statement of Cash Flow  
 June 30, 1996

FR#	Agency	--Adjustments--		A/E#	Preliminary	-Audit Adjustments-		A/E#	Final	6/30/96
	Amounts	Debit	Credit		Amounts	Debit	Credit		Amounts	Amounts
Cash Flows from Operating Activities:										
A10	Operating Income (Loss)	141,396			141,396				141,396	135,748
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:										
B10	Depreciation	21,624			21,624				21,624	23,554
B19	Other Amortization	0			0				0	12,315
Change in Assets and Liabilities:										
B50	Accounts Receivable	184,504			184,504				184,504	(50,912)
B60	Inventories	(117,214)			(117,214)				(117,214)	(108,867)
B70	Accounts Payable	(167,330)			(167,330)				(167,330)	110,883
B75	Salaries Payable	12,146			12,146				12,146	11,785
B80	Compensated Absences Payable	(7,089)			(7,089)				(7,089)	19,394
0	Other Liabilities									
Net Reconciling Items to be Added (Deducted) from Operating Income										
		(73,359)	0	0	(73,359)				(73,359)	18,152
Net Cash Flows from Operating Activities										
		68,037	0	0	68,037				68,037	153,900
Cash Flows from Noncapital Financing Activities:										
0	Transfers In				0				0	0
Net Cash Flows from Noncapital Financing Activities										
		0	0	0	0				0	0
Cash Flows from Capital Financing Activities:										
	Investment in Fixed Assets	(7,195)			(7,195)				(7,195)	0
Net Cash Flows from Capital Financing Activities										
		(7,195)	0	0	(7,195)				(7,195)	0
Cash Flows from Investing Activities:										
	Investment Earnings				0				0	0
Net Cash Flows from Investing Activities										
		0	0	0	0				0	0
Net Increase (Decrease) in Cash and Cash Equivalent										
		60,842	0	0	60,842				60,842	153,900
L10	Cash and Investments, July 1, 1993, as Reported	215,543			215,543				215,543	105,798
0	Change in Account Principle									
	Cash and Cash Equivalents, July 1, 1993	215,543	0	0	215,543				215,543	105,798
	Cash and Cash Equivalents, June 30, 1994	276,385	0	0	276,385				276,385	259,698
		0			0				0	

20

FD936 = FILE NAME

93 Fund: Internal Service Fund - Central Stores

Accountant: Kirkeby

Operating Statement Worksheet

June 30, 1996

09/30/96 01:41 PM

FR#

	Agency	--Adjustments--			Preliminary	-Audit Adjustments-			Final Audit	09/30/96	01:41 PM
June 30, 1996	Amounts	Debit	Credit	A/E#	Amounts	Debit	Credit	A/E#	Amounts	6/30/96	Change
FR#									Amounts	Amounts	
	Operating Revenues:										
6	Net Sales	7,025,237			7,025,237				7,025,237	7,112,240	(87,003)
	Total Operating Revenues	7,025,237	0	0	7,025,237	0	0		7,025,237	7,112,240	(87,003)
32	Less Cost of Goods Sold	5,777,731			5,777,731				5,777,731	5,906,219	(128,488)
	Gross Margin	1,247,506	0	0	1,247,506	0	0		1,247,506	1,206,021	41,485
	Operating Expenses:										
40	Purchased Services	348,766			348,766				348,766	355,597	(6,831)
42	Salaries and Fringe Benefits	506,917			506,917				506,917	551,951	(45,034)
44	Depreciation	21,624			21,624				21,624	23,554	(1,930)
47	Amortization of Cap Leases and Leasehold Imp	0			0				0	12,315	(12,315)
49	Supplies and Materials	32,982			32,982				32,982	13,316	19,666
50	Indirect Costs	195,821			195,821				195,821	113,540	82,281
	Total Operating Expenses	1,106,110	0	0	1,106,110	0	0		1,106,110	1,070,273	35,837
	Operating Income (Loss)	141,396	0	0	141,396	0	0		141,396	135,748	5,648
	Nonoperating Revenues (Expenses):										
66	Gain (Loss) on Sale of Fixed Assets				0				0		0
	Total Nonoperating Revenue (Expenses)	0	0	0	0	0	0		0	0	0
	Net Income (Loss)	141,396	0	0	141,396	0	0		141,396	135,748	5,648
83	Retained Earnings, July 1, 1994, as Reported	350,309			350,309				350,309	214,561	135,748
	Retained Earnings, June 30, 1995	491,705	0	0	491,705	0	0		491,705	350,309	141,396
		0									

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

Statement of Cash Flow  
 June 30, 1996

FR#	Agency Amounts	--Adjustments-- Debit      Credit		A/E#	Preliminary Amounts	-Audit Adjustments- Debit      Credit		A/E#	Final Amounts	6/30/96 Amounts
Cash Flows from Operating Activities:										
A10	Operating Income (Loss)	141,396			141,396				141,396	135,748
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:										
B10	Depreciation	21,624			21,624				21,624	23,554
B19	Other Amortization	0			0				0	12,315
Change in Assets and Liabilities:										
B50	Accounts Receivable	184,504			184,504				184,504	(50,912)
B60	Inventories	(117,214)			(117,214)				(117,214)	(108,867)
B70	Accounts Payable	(134,438)			(134,438)				(134,438)	110,883
B75	Salaries Payable	12,146			12,146				12,146	11,785
B80	Compensated Absences Payable	(7,089)			(7,089)				(7,089)	19,394
0	Other Liabilities									
Net Reconciling Items to be Added (Deducted) from Operating Income										
		(40,467)	0	0	(40,467)				(40,467)	18,152
	Net Cash Flows from Operating Activities	100,929	0	0	100,929				100,929	153,900
Cash Flows from Noncapital Financing Activities:										
0	Transfers In				0				0	0
	Net Cash Flows from Noncapital Financing Activities	0	0	0	0				0	0
Cash Flows from Capital Financing Activities:										
	Investment in Fixed Assets	(7,195)			(7,195)				(7,195)	0
	Net Cash Flows from Capital Financing Activities	(7,195)	0	0	(7,195)				(7,195)	0
Cash Flows from Investing Activities:										
	Investment Earnings				0				0	0
	Net Cash Flows from Investing Activities	0	0	0	0				0	0
	Net Increase (Decrease) in Cash and Cash Equivalent	93,734	0	0	93,734				93,734	153,900
L10	Cash and Investments, July 1, 1993, as Reported	215,543			215,543				215,543	105,798
0	Change in Account Principle									
	Cash and Cash Equivalents, July 1, 1993	215,543	0	0	215,543				215,543	105,798
	Cash and Cash Equivalents, June 30, 1994	309,277	0	0	309,277				309,277	259,698
		0			0				0	

1. Summary of Significant Accounting Policies:

Central Stores utilizes full accrual accounting. Bills for services are reported with the point of services performed recognized as the billing date. Expenses are based on data received from the Statewide Accounting System (SWA), MAPS, and data provided by management. Fixed assets are recorded at historical costs less accumulated depreciation, and depreciated on straight line basis by class of assets and with no salvage value.

Amortization expense is taken on a building improvement that will be amortized over twenty-one years, starting with fiscal year 1977. The improvement cost was \$91,306.

2. Legislation & authority:

Central Stores was established under M.S. 16B.48.

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

3. Cost of Goods Sold:

	QUARTER	YTD
Beginning Inventory	651,784.09	655,917.00
Purchases	1,606,578.54	5,894,945.63
	<hr/>	<hr/>
Goods Available for Sale	2,258,362.63	6,550,862.63
Less: Ending Inventory	773,131.55	773,131.55
	<hr/>	<hr/>
Cost of Goods Sold	1,485,231.08	5,777,731.08
	=====	=====

4. Change in Fixed Assets:

Four Personal Computers were purchased in the amount of \$7,195 .

## Office Memorandum

Department: of Finance

Date: May 31, 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 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 (d+e)	c	d	e	FY96 (b+c)	Memo FY95 Budget
	Adm 110361	COGS 110379	OH	Stores	Budget	
<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
<b>Total SWA Spending Plan</b>	<b>\$1,127,588</b>	<b>\$5,750,000</b>	<b>\$391,823</b>	<b>\$735,765</b>	<b>\$6,877,588</b>	<b>\$5,766,838</b>
<b>INCLUSIONS</b>						
Depreciation - Equip.	\$13,376			13,376	\$13,376	\$20,221
Amort. - Bldg. Impmt.	\$4,257		4,257		\$4,257	\$4,257
<b>Total After Inclusions</b>	<b>\$1,145,221</b>	<b>\$5,750,000</b>	<b>\$396,080</b>	<b>\$749,141</b>	<b>\$6,895,221</b>	<b>\$5,791,316</b>
<b>EXCLUSIONS</b>						
Equip, Loan & lease Pymt	\$0			\$0	\$0	\$0
<b>Total After Exclusions</b>	<b>\$1,145,221</b>	<b>\$5,750,000</b>	<b>\$396,080</b>	<b>\$749,141</b>	<b>\$6,895,221</b>	<b>\$5,791,316</b>
<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	
<b>Tot &amp; Basis for Rates</b>				<b>\$1,150,221</b>	<b>\$6,980,221</b>	<b>\$5,841,316</b>
<b>BREAKEVEN RATE (Stores only)</b>						
<b>RATE AFTER ADJ (Stores only)</b>						
<b>REQUESTED RATE</b>						
<b>CURRENT RATE</b>						
		S & T		STORES		
				29.4%		
				27.7%		
		5.0%		27.5%		
		5.0%		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 - TOTAL

CENTRAL STORES

MAPS FUND 930

SUMMARY OF ACTUAL AND IMPUTED REVENUES  
FOR THE YEAR ENDING JUNE 30, 1996

CONTACT: Ron Kovacich 296-8194

FEDERAL FUND AGENCIES	TOTAL BILLINGS						SUB TOTAL A-87 REVENUE	SURCHARG		TOTAL REVENUES
	COLLECTED BILLING			IMPUTED REVENUE				COLLECTED	IMPUTED	
	BILLED AT FULL RATE	BILLED AT LESS THAN FULL RATE	UNCOLLECTED BILLINGS	DIFF. BETWEEN (FULL-BILL RATES)	MEMO BILLINGS	UNBILLED				
G02 Administration						0			0	
Building Construction	14,065		2,461			14,065			14,065	
Oil Overcharge (Stripper Wells)						0			0	
STAR (Tech Related Asst)	7,452		440			7,452			7,452	
Development Disabilities	174					174			174	
B04 Agriculture Department	93,065		5,992			93,065			93,065	
B14 Animal Health Board	5,144		212			5,144			5,144	
B21 Economic Security	431,849		29,699			431,849			431,849	
B22 Trade & Economic Development Department (DTED)	57,640		8,847			57,640			57,640	
B34 Housing Finance Agency	56,005		3,951			56,005			56,005	
B41 Workers' Compensation Court of Appeals	2,513					2,513			2,513	
B80 Public Service Department	27,847		(37)			27,847			27,847	
B9U MN Technology Institute	8,289		(108)			8,289			8,289	
E25 Center for Arts Education	18,200		(6,552)			18,200			18,200	
E28 MN State Colleges & Universities	1,126,558		57,661			1,126,558			1,126,558	
E37 Children, Families & Learning Department	227,825		21,499			227,825			227,825	
E44 Faribault Academies						0			0	
E50 MN State Arts Board	4,088		73			4,088			4,088	
E60 Higher Education Services Office	10,816		756			10,816			10,816	
E77 Zoological Garden	14,334		2,937			14,334			14,334	
G06 Attorney General	128,196		21,652			128,196			128,196	
G17 Human Rights Department	20,599		1,018			20,599			20,599	
G19 Indian Affairs Council	2,615		1,129			2,615			2,615	
G30 Strategic & Long Range Planning Office	31,528		1,417			31,528			31,528	
G45 Department of Mediation Services	4,789		15			4,789			4,789	
G67 Revenue Department	184,709		13,568			184,709			184,709	
G9L Black Minnesotans Council	2,490		999			2,490			2,490	
G9M Spanish Speaking Affairs Council	1,108		25			1,108			1,108	
G9N Asian Pacific Minnesotans Council	987		244			987			987	
G9Q Finance - Debt Service						0			0	
H12 Health Department	63,553		3,198			63,553			63,553	
H55 Human Services -Central Office	665,280		104,405			665,280			665,280	
J33 Trial Courts	27,239		5,485			27,239			27,239	
J52 Public Defense Board	17,549		3,530			17,549			17,549	
J65 Supreme Court	41,104		1,368			41,104			41,104	
P01 Military Affairs Department	25,329		3,620			25,329			25,329	
P07 Public Safety Department	270,730		42,734			270,730			270,730	
P78 Corrections Department	525,878		45,903			525,878			525,878	
R18 Environmental Assistance, Office of						0			0	
R29 Natural Resources Department	351,902		27,544			351,902			351,902	
R32 Pollution Control Agency	166,678		34,807			166,678			166,678	
R9P Water & Soil Resources Board	18,894		1,051			18,894			18,894	
T79 Transportation Department	1,171,753		115,913			1,171,753			1,171,753	
						0			0	
						0			0	
<b>TOTAL NON-FEDERAL FUNDED AGENCIES</b>	<b>1,198,814</b>		<b>179,434</b>			<b>1,198,814</b>			<b>1,198,814</b>	
<b>TOTAL</b>	<b>7,027,588</b>		<b>73</b>			<b>7,027,588</b>			<b>7,027,588</b>	

8-7

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

FOR YEAR ENDING JUNE 30, 1996  
(All Figures in 000's)

CENTRAL  
STORES  
FD 930

R/E Balance JULY 1, 1995 (End Balance per Prior Year A-87 Rec)

404

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)		
From Attached Financial Statements	7,025	
Actual Interest Income Per CAFR		
or		
Imputed Interest Income On Average Cash Balance	13	
Other Revenues	0	
Total Revenues		7,038

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	5,778
Operating Expense	1,106
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 6,884

Net Increase (Decrease) to Retained Earnings 154

TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfers Out	0

Net Transfers 0

Retained Earnings Balance (A) 558

OMB A-87 60 Day Allowable Balance Total (B) 1,144

Amount in Excess(Deficit) Balance (A-B) (586)

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.

FINANCIAL

Fund: Internal Service Fund - Central Motor Pool  
 Balance Sheet Worksheet (DOF)  
 June 30, 1996

Account	Final Audit Amounts	6-30-95 Amounts	Change	BS Rounded Final Audit Amounts
<b>ASSETS</b>				
Cash in Treasury	667,531	506,636	160,895	
Cash - Imprest Fund	500	0	500	1
Accounts Receivable	1,392,400	1,163,933	228,467	1,392
Inventories	25,198	29,991	(4,793)	25
Vehicles	22,469,251	20,805,135	1,664,116	22,470
Less: Accumulated Depreciation	(10,116,669)	(8,641,630)	(1,475,039)	(10,117)
Parking Lot	43,249	43,249	0	43
Equipment	252,729	252,729	0	253
Car Wash	57,600	57,600	0	58
Less: Accumulated Depreciation	(193,528)	(159,650)	(33,878)	(194)
<b>Total Assets</b>	<u>14,598,261</u>	<u>14,057,993</u>	<u>574,146</u>	<u>14,598</u>
<b>LIABILITIES AND EQUITY</b>				
Liabilities:				
Accounts Payable	280,121	189,281	90,840	280
Salaries Payable	37,718	37,418	300	38
Accrued Interest Payable	43,255	46,564	(3,309)	43
Loans Payable	10,224,733	10,754,289	(529,556)	10,225
Interfund Payables (general fund)	0	932,934	(932,934)	893
Advances from Other Funds	2,187,900	600,000	1,587,900	1,295
Revenue Bonds Payable	0	0	0	0
Compensated Absences Payable	56,145	44,373	11,772	56
<b>Total Liabilities</b>	<u>12,829,871</u>	<u>12,604,859</u>	<u>225,012</u>	<u>12,830</u>
Equity:				
Contributed Capital	502,000	502,000	0	502
Reserved for Transfer Out	0	0	0	0
Unreserved Retained Earnings	1,266,388	951,134	315,254	1,266
<b>Total Equity</b>	<u>1,768,388</u>	<u>1,453,134</u>	<u>315,254</u>	<u>1,768</u>
<b>Total Liabilities and Fund Equity</b>	<u>14,598,259</u>	<u>14,057,993</u>	<u>41,967</u>	<u>14,598</u>

910 Fund: Internal Service Fund - Central Motor Pool  
 Operating Statement (DOF)  
 Year Ended June 30, 1995

Account	Final Audit Amounts	6-30-95 Amounts	Change	OS Rounded Final Audit Amounts
<b>Operating Revenues:</b>				
Rental and Service Fees	6,602,652	6,123,229	479,423	6,603
Other Income	94,084	95,197	(1,113)	94
<b>Total Operating Revenues</b>	<b>6,696,736</b>	<b>6,218,426</b>	<b>478,310</b>	<b>6,697</b>
<b>Operating Expenses:</b>				
Interest and Financing Costs	0	0	0	0
Purchased Services	999,918	686,794	313,124	1,000
Salaries and Fringe Benefits	727,941	630,616	97,325	728
Depreciation	3,404,782	3,009,140	395,642	3,405
Amortization of Deferred Costs	0	0	0	0
Supplies and Materials	1,291,199	1,444,905	(153,706)	1,291
Indirect Costs	168,513	125,048	43,465	168
Other Expenses	0	0	0	0
<b>Total Operating Expenses</b>	<b>6,592,353</b>	<b>5,896,503</b>	<b>695,850</b>	<b>6,592</b>
Operating Income (Loss)	104,384	321,923	(217,539)	105
<b>Nonoperating Revenues (Expenses):</b>				
Investment Income	512,380	447,146	65,234	512
Other Nonoperating Revenues	0	0	0	0
Interest and Financing Costs	(578,840)	(501,660)	(77,180)	(579)
Gain (Loss) on Sale of Fixed Assets	277,330	269,572	7,758	277
Other Nonoperating Expenses	0	0	0	0
<b>Total Nonoperating Revenue (Expenses)</b>	<b>210,870</b>	<b>215,058</b>	<b>(4,188)</b>	<b>210</b>
Income (Loss) Before Operating Transfers	315,254	536,981	(221,727)	315
Transfers-In	0	0	0	0
Transfers-Out	0	(32,934)	32,934	0
Net Income (Loss)	315,254	504,047	(188,793)	315
Depr on Fixed Assets Acquired with Cont. Cap.	0	0	0	0
Increase (Decrease) in Retained Earnings	315,254	504,047	(188,793)	315
Retained Earnings, July 1, 1995, as Reported	951,134	447,087	504,047	951
Prior Period Adjustments	0	0	0	0
Retained Earnings, July 1, 1995, as Restated	951,134	447,087	504,047	951
Residual Equity Transfers-In	0	0	0	0
Residual Equity Transfers-Out	0	0	0	0
<b>Retained Earnings, June 30, 1996</b>	<b>1,266,388</b>	<b>951,134</b>	<b>315,254</b>	<b>1,266</b>

910 Fund: Internal Service Fund - Central Motor Pool  
Statement of Cash Flows (DOF)  
Year Ended June 30, 1995

Kenrick  
Rounded  
C

Cash Flows from Operating Activities:

Operating Income (Loss)	104,384	105
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:		
Depreciation	3,404,782	3,405
Change in Assets and Liabilities:		
Accounts Receivable	(228,467)	(229)
Inventories	4,793	5
Accounts Payable	90,840	91
Salaries Payable	300	0
Compensated Absences Payable	11,772	12
Net Reconciling Items to be Added (Deducted) from Operating Income	3,284,019	3,284
Net Cash Flows from Operating Activities	3,388,403	3,389

Cash Flows from Noncapital and Related Financing Activities:

Operating Transfers out	(32,934)	(33)
Advances from Other Funds	5,340,900	5,341
Repayment of Advances from Other Funds	(4,653,000)	(4,653)
Net Cash Flows from Noncapital and Related Financing Activities	654,966	655

Cash Flows from Capital and Related Financing Activities:

Investments in Fixed Assets	(4,072,867)	(4,073)
Proceeds from the Sale of Fixed Assets	962,832	963
Proceeds from Loans	4,053,280	4,053
Repayment of Loan Principal	(4,758,760)	(4,759)
Bond Interest Paid	(578,840)	(579)
Net Cash Flows from Capital and Related Financing Activities	(4,394,355)	(4,395)

Cash Flows from Investing Activities:

Investment Earnings	512,380	512
Net Cash Flows from Investing Activities	512,380	512
Net Increase (Decrease) in Cash and Cash Equivalents	161,394	161
Cash and Investments, July 1, 1995, as Reported	506,636	507
Change in Accounting Principle	0	0
Cash and Cash Equivalents, July 1, 1995	506,636	507
Cash and Cash Equivalents, June 30, 1996	668,030	668
	0	0

## Office Memorandum

Department: of Finance

Date: June 7, 1996

To: Elaine S. Hansen, Commissioner  
Department of Administration

From: Bruce Reddemann, Director *Bruce Reddemann*  
Budget Operations *by CB*

Phone: 296-5188

Subject: F.Y. 1997 Travel Management Rate Package

*Pursuant to your recent request, we have approved the Travel Management rates as specified on page 15 of your F.Y. 1997 rate package. This schedule is incorporated, by reference, as a part of this memorandum.*

Although we have approved the rates presented in this package, we have concerns about the level of retained earnings. Your FY 1997 estimated retain earnings balance is over the 60 day allowable by approximately \$500,000. This large overage results from the recent change in Federal Circular A-87 to disallow depreciation expense. In addition, our calculations show a large overage in actual FY 1995 retained earnings and a likely overage in FY 1996. As you know, these large overages are closely reviewed during our federal audit and may require a return of the federal share.

We suggest that you develop a plan to reduce retained earnings in your draft FY 1998-99 biennial budget submission. This draft should be sent to your executive budget officer by August 2, 1996.

cc Michael Higgins  
Larry Freund

*Laura Kong*

## Six Year Rate Comparison

	<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>	<u>FY96</u>	<u>FY97</u>	<u>CHG.</u>
<b>SUBCOMPACT</b>									
Fixed	\$145.00	\$145.00	\$165.00	\$165.00	\$150.00	\$180.00	\$180.00	\$180.00	0.0%
Variable	0.060	0.080	0.085	0.085	0.080	0.080	0.080	0.050	-37.5%
<b>COMPACT</b>									
Fixed	\$185.00	\$185.00	\$195.00	\$195.00	\$195.00	\$240.00	\$225.00	\$215.00	-4.4%
Variable	0.080	0.105	0.090	0.085	0.085	0.065	0.060	0.050	-16.7%
<b>COMPACT WAGON</b>									
Fixed					\$200.00	\$275.00	\$275.00	\$280.00	1.8%
Variable					0.085	0.055	0.065	0.060	-7.7%
<b>INTERMEDIATE</b>									
Fixed	\$210.00	\$210.00	\$215	\$215.00	\$215.00	\$240.00	\$240.00	\$250.00	4.2%
Variable	0.100	0.130	0.105	0.110	0.100	0.065	0.065	0.060	-7.7%
<b>STATION WAGON</b>									
Fixed	\$225.00	\$225.00	\$215.00	\$215.00	\$195.00	\$150.00	\$135.00	\$135.00	0.0%
Variable	0.105	0.135	0.115	0.011	0.085	0.080	0.070	0.090	28.6%
<b>MINI-VANS</b>									
Fixed	\$305.00	\$305.00	\$305.00	\$305.00	\$295.00	\$345.00	\$345.00	\$300.00	-13.0%
Variable	0.095	0.130	0.100	0.100	0.080	0.060	0.060	0.070	16.7%
<b>VANS</b>									
Fixed	\$245.00	\$245.00	\$255.00	\$255.00	\$210.00	\$265.00	\$265.00	\$235.00	-11.3%
Variable	0.125	0.165	0.140	0.140	0.105	0.100	0.100	0.100	0.0%
<b>PASSENGER VANS</b>									
Fixed	\$280.00	\$280.00	\$300.00	\$305.00	\$305.00	\$320.00	\$310.00	\$310.00	0.0%
Variable	0.125	0.165	0.160	0.160	0.160	0.130	0.100	0.110	10.0%
<b>SPECIAL EQUIPMENT</b>									
<b>PASSENGER VANS</b>									
Fixed						\$495.00	\$495.00	\$450.00	-9.1%
Variable						0.085	0.125	0.100	-20.0%
<b>FULL SIZE</b>									
Fixed						\$ 330.00	\$325.00	\$290.00	-10.8%
Variable						0.060	0.100	0.080	-20.0%
<b>POLICE PACKAGE</b>									
Fixed							\$400.00	\$400.00	0.0%
Variable							0.100	0.100	0.0%
<b>JEEP</b>									
Fixed							\$350.00	\$400.00	14.3%
Variable							0.100	0.080	-20.0%
<b>PICK-UP</b>									
Fixed	\$ 245.00	\$ 245.00	\$ 235.00	\$ 235.00	\$225.00	\$ 200.00	\$ 225.00	\$ 225.00	0.0%
Variable	0.085	0.110	0.095	0.095	0.090	0.090	0.100	0.100	0.0%
<b>CARRYALL</b>									
Fixed	\$ 295.00	\$ 295.00	\$ 270.00	\$ 270.00	\$270.00	\$ 295.00	\$ 300.00	\$ 300.00	0.0%
Variable	0.013	0.170	0.140	0.140	0.135	0.100	0.100	0.100	0.0%
<b>SHOP</b>									
	\$ 24.00	\$ 32.00	\$ 32.00	\$ 32.00	\$ 34.00	\$ 32.00	\$ 32.00	\$ 32.00	0.0%
<b>CAR WASH</b>									
	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 3.00	\$ 3.00	\$ 3.00	0.0%
<b>PARTS-MARKUP</b>									
	18%	22%	22%	22%	24%	34%	25%	25%	0.0%
<b>FUEL-MARKUP</b>									
						0.10	0.10	0.10	0.0%



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

FOR YEAR ENDING JUNE 30, 1996  
(All Figures in 000's)

CENTRAL  
MTR POOL  
FD 910

R/E Balance JULY 1, 1995 (End Balance per Prior Year A-87 Rec) 1,551

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)		
From Attached Financial Statements	6,603	
Actual Interest Income Per CAFR		
or		
Imputed Interest Income On Average Cash Balance	26	
Other Revenues	94	
Total Revenues	6,723	

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold		
Operating Expense	6,592	
Non-Operating Expenses:		
Master Lease Interest Expense	579	
Master Lease Refund of Interest & Financing Costs	(512)	
(Gain) or Loss on disposal of fixed assets	(277)	

Less A-87 Unallowable costs:

Capital Outlay	0	
Projected Cost Increases/Replacement Reserve	0	
Interest & Financing Costs (Net Master Lease Costs)	(67)	
Amortization of Deferred Financing Costs	0	
Other	(76)	

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	6,239	
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Net Increase (Decrease) to Retained Earnings	484
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TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0	
Transfers Out	(537)	

Net Transfers	(537)
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Retained Earnings Balance	(A)	1,498
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OMB A-87 60 Day Allowable Balance Total	(B)	472
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Amount in Excess(Deficit) Balance (A-B)		1,026
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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 1996  
 ACCOUNTANT: KIRKEBY

*Review  
 Kirkeby  
 6-1-96*

Balance Sheet Worksheet  
 June 30, 1996

Account	Preliminary Amounts	6-30-95 Amounts	Change	ROUND
<b>ASSETS</b>				
A100 Cash in State Treasury	139,934	137,676	2,258	140
A20 Accounts Receivable	37,263	30,386	6,877	37
A261 Inventories	1,766	1,891	(125)	2
A22 Interfund Receivable	0	0	0	0
A272 Prepaid Expenses	0	0	0	0
0 Deferred Cost--Bond Issuance	0	0	0	0
A83 Equipment	196,064	208,098	(12,034)	196
A831 Accumulated Depreciation-All Fixed Assets	(188,735)	(195,679)	6,944	(189)
Total Assets	<u>186,292</u>	<u>182,372</u>	<u>3,920</u>	<u>186</u>
<b>LIABILITIES AND EQUITY</b>				
H15 Accounts Payable	8,239	6,000	2,239	8
H14 Salaries Payable	9,605	11,687	(2,082)	10
H44 Compensated Absences	26,595	27,440	(845)	26
H422 Installment Purchase Contract	0	0	0	0
0 Customer Deposits	0	0	0	0
0 Revenue Bonds Payable	0	0	0	0
0 Revenue Bonds Interest Payable	0	0	0	0
0 Advances Payable (General Fund)	0	0	0	0
Total Liabilities	<u>44,439</u>	<u>45,127</u>	<u>(688)</u>	<u>44</u>
Equity:				
L10 Contributed Capital	67,230	67,230	0	67
P1 Unreserved Retained Earnings	74,623	70,015	4,608	75
Total Fund Equity	<u>141,853</u>	<u>137,245</u>	<u>4,608</u>	<u>142</u>
Total Liabilities and Fund Equity	<u>186,292</u>	<u>182,372</u>	<u>3,920</u>	<u>186</u>
	0	0	0	0

PRINT COMMUNICATIONS CENTRAL MAIL FUND 92.1 (SWA 98)  
 FISCAL YEAR 1996  
 ACCOUNTANT: KIRKEBY

Operating Statement Worksheet  
 June 30, 1996

FR#	Account	Agency Amounts	6-30-95 Amounts	Changes
	Operating Revenues:			
A10	Sales	290,725	270,386	20,339
0	Rental and Service Fees	0	0	0
0	Less: Cost of Goods Sold	0	0	0
	Total Operating Revenues	<u>290,725</u>	<u>270,386</u>	<u>20,339</u>
	Operating Expenses:			
J25	Purchased Services	52,361	41,929	10,432
J35	Salaries and Fringe Benefits	193,972	205,013	(11,041)
0	Amortization of Deferred Costs		0	0
J70	Supplies and Materials	2,485	3,262	(777)
J45	Depreciation	5,090	9,405	(4,315)
J75	Indirect Costs	34,709	21,074	13,635
	Total Operating Expenses	<u>288,617</u>	<u>280,683</u>	<u>7,934</u>
	Operating Income (Loss)	<u>2,108</u>	<u>(10,297)</u>	<u>12,405</u>
	Nonoperating Revenues (Expenses):			
0	Investment Income	0	0	0
0	Gain on the Sale of Equipment	2,500	0	2,500
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)	<u>2,500</u>	<u>0</u>	<u>2,500</u>
	Income (Loss) Before Operating Transfers	<u>4,608</u>	<u>(10,297)</u>	<u>14,905</u>
0	Transfers In	0	0	0
0	Transfers Out	0	0	0
	Increase (Decrease) in Retained Earnings	<u>4,608</u>	<u>(10,297)</u>	<u>14,905</u>
V10	Retained Earnings, July 1, 1994, as Reported	70,015	80,312	(10,297)
	Retained Earnings, June 30, 1995	<u>74,623</u>	<u>70,015</u>	<u>4,608</u>
		0	0	0

PRINT COMMUNICATIONS CENTRAL MAIL FUND 92.1 (SWA 98)  
 FISCAL YEAR 1996  
 ACCOUNTANT: KIRKEBY

Statement of Cash Flows Worksheet  
 June 30, 1996

FR#	Account	Preliminary Amounts	6-30-95 Amounts	Changes
	Cash Flows from Operating Activities:			
A10	Operating Income (Loss)	2,108	0	2,108
	Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
B10	Depreciation	5,090	0	5,090
0	Amortization of Deferred Costs	0	0	0
	Change in Assets and Liabilities:			
B50	Accounts Receivable	(6,877)	30,386	(37,263)
B60	Inventories	125	1,891	(1,766)
B69	Other Assets	0	0	0
B70	Accounts Payable	2,239	(5,999)	8,238
B75	Salaries Payable	(2,082)	(11,687)	9,605
B80	Compensated Absences	(845)	(27,440)	26,595
0	Other Liabilities	0	0	0
	Net Reconciling Items to be Added (Deducted) from Operating Income	(2,350)	(12,849)	10,499
	Net Cash Flows from Operating Activities	(242)	(12,849)	12,607
	Cash Flows from Noncapital Financing Activities:			
0	Transfers In	0	0	0
	Net Cash Flows from Noncapital Financing Activities	0	0	0
	Cash Flows from Capital Financing Activities:			
G10	Investment in Fixed Assets	0	(3,509)	3,509
0	Proceeds from Sale of Fixed Assets	2,500	0	2,500
0	Repayment of Advances from Other Funds	0	0	0
0	Repayment of Installment Contracts	0	0	0
0	Capital Debt Interest Paid	0	0	0
G60	Repayment of Bond Principal	0	0	0
	Net Cash Flows from Capital Financing Activities	2,500	(3,509)	6,009
	Cash Flows from Investing Activities:			
0	Investment Earnings	0	0	0
	Net Cash Flows from Investing Activities	0	0	0
	Net Increase (Decrease) in Cash and Cash Equivalents	2,258	(16,358)	18,616
L10	Cash and Investments, July 1, 1995, as Reported	137,676	137,676	0
0	Change in Accounting Principle	0	0	0
	Cash and Cash Equivalents, July 1, 1995	137,676	137,676	0
	Cash and Cash Equivalents, June 30, 1996	139,934	121,318	18,616

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 MAPS via Crystal Report Writer.

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

2. LEGISLATION:

Operating authority is from Minnesota Statutes 16B.48.

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

3. FIXED ASSETS:

During FY96 Central Mail acquired assets with a value of \$0 and sold, traded or otherwise disposed of assets with an historical cost of \$12,034.00 and accumulated depreciation of \$12,034.00.

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

FOR YEAR ENDING JUNE 30, 1996  
(All Figures in 000's)

CENTRAL  
MAIL  
FD 920.1

R/E Balance JULY 1, 1995 (End Balance per Prior Year A-87 Rec)

89

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)		
From Attached Financial Statements	291	
Actual Interest Income Per CAFR		
or		
Imputed Interest Income On Average Cash Balance	6	
Other Revenues		
Total Revenues		<u>297</u>

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	289
Non-Operating Expenses:	
Master Lease Interest Expense	0
Master Lease Refund of Interest & Financing Costs	0
(Gain) or Loss on disposal of fixed assets	(3)

Less A-87 Unallowable costs:

Capital Outlay	0
Projected Cost Increases/Replacement Reserve	0
Interest & Financing Costs (Net Master Lease Costs)	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>286</u>

Net Increase (Decrease) to Retained Earnings 11

TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfers Out	0

Net Transfers 0

Retained Earnings Balance (A) 100

OMB A-87 60 Day Allowable Balance Total (B) 47

Amount in Excess(Deficit) Balance (A-B) 53

H-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, platemaking, 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.

*Final  
11-13*

Balance Sheet Worksheet  
 June 30, 1996

FR#	Account	Final Amounts	6/30/95 Amounts	Change
ASSETS				
A100	Cash in State Treasury	724,355	1,175,360	(451,005)
A20	Accounts Receivable	807,272	850,410	(43,138)
A261	Inventories	197,125	283,464	(86,339)
	Interfund Receivable	25,000	0	25,000
A275	Deferred Cost--Bond Issuance	0	0	0
A83	Equipment	1,730,427	1,398,008	332,419
A811	Building Improvements	104,822	40,810	64,012
A831	Accumulated Depreciation-All Fixed Assets	(1,231,184)	(1,103,573)	(127,611)
	Total Assets	<u>2,357,817</u>	<u>2,644,479</u>	<u>(286,662)</u>
LIABILITIES AND EQUITY				
H15	Accounts Payable	226,928	398,283	(171,355)
H14	Salaries Payable	104,811	96,771	8,040
H151	Accrued Interest Payable	0	0	0
	Customer Deposits	0	0	0
H44	Compensated Absences	166,957	152,312	14,645
H422	Installment Purchase Contract	0	0	0
H41	Revenue Bonds Payable	0	0	0
H50	Advances Payable (General Fund)	0	0	0
	Total Liabilities	<u>498,696</u>	<u>647,366</u>	<u>(148,670)</u>
	Equity:			
L10	Contributed Capital	1,365,000	1,365,000	0
P1	Unreserved Retained Earnings	494,121	632,113	(137,992)
	Total Fund Equity	<u>1,859,121</u>	<u>1,997,113</u>	<u>(137,992)</u>
	Total Liabilities and Fund Equity	<u>2,357,817</u>	<u>2,644,479</u>	<u>(286,662)</u>
		0	0	0

*0000*

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544  
199  
25*

*610  
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2543*

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*192  
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*542*

*1432*

*2001  
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7543*

Operating Statement Worksheet  
 June 30, 1996

FR#	Account	Final Amounts	6/30/95 Amounts	Change
Operating Revenues:				
A10	Sales	4,935,049	5,616,191	(681,142)
A40	Rental and Service Fees	0	0	0
H10	Less: Cost of Goods Sold	4,341,638	4,702,970	(361,332)
	Total Operating Revenues	<u>593,411</u>	<u>913,221</u>	<u>(319,810)</u>
Operating Expenses:				
J25	Purchased Services	194,747	171,980	22,767
J35	Salaries and Fringe Benefits	368,196	234,273	133,923
J50	Amortization of Deferred Costs	0	0	0
J70	Supplies and Materials	39,079	79,834	(40,755)
J45	Depreciation	21,617	11,670	9,947
J75	Indirect Costs	107,764	160,418	(52,654)
	Total Operating Expenses	<u>731,403</u>	<u>658,175</u>	<u>73,228</u>
	Operating Income (Loss)	<u>(137,992)</u>	<u>255,046</u>	<u>(393,038)</u>
Nonoperating Revenues (Expenses):				
M25	Investment Income	0	0	0
M45	Gain on the Sale of Equipment	0	(164)	164
0	Other Nonoperating Revenues	0	0	0
M27	Interest and Financing Costs	0	(446)	446
0	Other Nonoperating Expenses	0	0	0
	Total Nonoperating Revenue (Expenses)	<u>0</u>	<u>(610)</u>	<u>610</u>
	Income (Loss) Before Operating Transfers	<u>(137,992)</u>	<u>254,436</u>	<u>(392,428)</u>
P10	Transfers In	0	0	0
	Increase (Decrease) in Retained Earnings	<u>(137,992)</u>	<u>254,436</u>	<u>(392,428)</u>
V10	Retained Earnings, July 1, 1995, as Reported	632,113	19,208	612,905
	Retained Earnings, June 30, 1996	<u>494,121</u>	<u>273,644</u>	<u>220,477</u>

01/12  
 5000  
 (4341)  
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 1021  
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FILE: FD9296.WK3  
 PRINT COMMUNICATIONS FUND 920  
 FISCAL YEAR 1996  
 ACCOUNTANT: KIRKEBY

11/13/96

10:07 AM

Statement of Cash Flows Worksheet

June 30, 1996

FR#	Account	Final Amounts	6/30/95 Amounts
Cash Flows from Operating Activities:			
A10	Operating Income (Loss)	(137,992)	255,047
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:			
B10	Depreciation	127,612	77,062
B15	Amortization of Deferred Costs	0	0
0	Customer Deposits	0	0
Change in Assets and Liabilities:			
B50	Accounts Receivable	43,138	(256,028)
B60	Inventories	86,340	(69,559)
B69	Other Assets	0	0
B70	Accounts Payable	(150,634)	143,054
B75	Salaries Payable	8,040	17,041
B80	Compensated Absences	14,645	(13,338)
B89	Other Liabilities	0	0
Net Reconciling Items to be Added (Deducted) from Operating Income			
		129,141	(101,768)
Net Cash Flows from Operating Activities		(8,851)	153,279
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	(417,154)	(192,495)
G12	Proceeds from Sale of Fixed Assets	0	0
G17	Repayment of Advances from Other Funds	0	(10,608)
G35	Repayment of Installment Contracts	0	(12,228)
G52	Capital Debt Interest Paid	0	(446)
G60	Repayment of Bond Principal	0	0
Net Cash Flows from Capital Financing Activities		(417,154)	(215,777)
Cash Flows from Investing Activities:			
0	Proceeds from Sales and Maturities of Investments	0	0
0	Purchase of Investments	0	0
	Advances to Other Funds	(25,000)	
I30	Investment Earnings	0	0
Net Cash Flows from Investing Activities		(25,000)	0
Net Increase (Decrease) in Cash and Cash Equivalents		(451,005)	(62,498)
L10	Cash and Investments, July 1, 1994, as Reported	1,175,360	1,237,858
	Cash and Cash Equivalents, June 30, 1995	724,355	1,175,360
		0	0

132

133

36

36

7.143

14

37



*Net Cash Flow*

I-4

STATE OF MINNESOTA  
PRINT COMMUNICATIONS DIVISION  
PRINTING SERVICES  
FOOTNOTES TO FINANCIAL STATEMENT  
June 30, 1996

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

Copy Machines	5 years
Plant Equipment	5 to 9 years
Office Equipment	7 years
Office Furniture	12 years
Computer Systems	5 years
Building Improvements	3 years
4. During FY96 printing services acquired fixed assets at a cost of \$396,432.01 and retired, sold, expensed or traded-in assets with an historical cost of \$0 and accumulated depreciation of \$0.
5. Unbilled Accounts Receivable are estimated sales for which an invoice has not yet been generated.
6. Due from Other Funds reflects the \$25,000 loaned to Micrographics \Records in November 1995. This amount is to be repaid within 12 months.

## Office Memorandum

Department: of Finance

Date: May 17, 1996

To: Elaine S. Hansen, Commissioner  
Department of Administration

From: Bruce Reddemann, Director *BR*  
Budget Operations

Phone: 296-5188

Subject: Approval of F.Y. 1997 Printing Services Billing Rates

*Pursuant to your request, we have approved Printing Services billing rates as specified on page 19 of your F.Y. 1997 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. 1997 rate proposal to be in reasonable conformity with pertinent state and fiscal management policies. Please note the 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 Larry Freund  
Kathi Lynch

*I-6*

# SIX-YEAR RATE COMPARISON

COST CENTER	FY92	FY93	FY94	FY95	FY96	FY97	FY96/FY97	CHANGE
1. Shipping/Handling	35.5%	35.5%	40.0%	40.0%	38.0%	38.0%		--0--
2. Overloads	10.0%	12.0%	15.0%	15.0%	12.0%	12.0%	#1	--0--
3. Xerox 1090	.042	----	----	----	----	----		dna
4. Creative Services	----	50.00	60.00	60.00	60.00	61.80		3%
5. MacIntosh	50.00	----	----	----	----	----		dna
6. Composition	50.00	----	----	----	----	----		dna
7. Keylining	40.00	----	----	----	----	----		dna
8. Film Processing	51.85	55.00	62.00	62.00	62.00	62.00		--0--
9. Platemaking	48.85	55.00	62.00	62.00	62.00	62.00		--0--
10. AB Dick	43.85	43.85	48.85	----	----		#2	dna
11. Ryobi	52.80	52.80	57.00	----	----		#2	dna
12. Davidson	52.00	55.00	60.00	----	----		#2	dna
13. Duplicating Presses	----	----	----	55.00	54.00	54.00		--0--
14. Apollo Web	60.00	60.00	64.00	64.00	64.00	64.00		--0--
15. Harris Press	59.60	59.60	----	----	----	----		dna
16. Heidelberg 2-color Presses	90.00	90.00	95.00	95.00	92.50	92.50		--0--
17. Xerox 5090	----	----	----	----	----	----		dna
18. Xerox 9900	----	----	----	----	----	----		dna
19. Copy Center	.033	.033	.033	.033	.030	.0308	#3	2.7%
20. Cutters	35.50	38.90	40.00	40.00	40.00	40.00		--0--
21. Folders	50.00	50.00	55.00	55.00	55.00	55.00		--0--
22. Collators	36.90	38.90	40.00	40.00	40.00	40.00		--0--
23. Small Bindery	32.60	32.60	35.50	35.50	35.50	35.50		--0--
24. Sickinger Punch	107.79	107.00	125.00	125.00	125.00	125.00		--0--
25. Handwork Operations	32.60	32.60	35.50	35.50	35.50	35.50		--0--
26. Shrinkwrap	50.00	.40	.50	----	----	----	#4	dna
27. Training mat'ls/each pkt	----	----	----	40.00	40.00	40.00	#5	--0--
<b>OVERALL CHANGE</b>								<b>0.8%</b>

- #1 Although the FY'95 rate is indicated as 15%, the actual effective rate was and continues to be 12%.
- #2 In FY'95, the AB Dick, the Ryobi and the Davidson were combined into one cost center, Duplicating Presses. In FY'96, the Davidson was "sunset."
- #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). Copy Center price lists are derived from this rate.
- #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.
- #6 New products or services which are referenced in this package as possible offerings for FY'97 may fall into existing rate categories, such as those utilizing an hourly rate as a billable unit. Otherwise, if necessary, the operation will submit a request for a new rate when the new offerings are defined.

STATE OF MINNESOTA - TOTAL  
 STATE PRINTER ISF  
 SWA FUND 92 (MAPS FUND 920)  
 SUMMARY OF ACTUAL AND IMPUTED REVENUES  
 FOR THE YEAR ENDING JUNE 30, 1996

CONTACT: Jim Joiner PH: 6-4602

		TOTAL BILLINGS			IMPUTED REVENUE			SUB TOTAL		SURCHARG		TOTAL
		BILLED AT	BILLED AT	UNCOLLECTED	DIFF. BETWEEN	MEMO	UNBILLED	REVENUE	COLLECTED	IMPUTED	REVENUES	
FEDERAL FUND AGENCIES		FULL RATE(S)	LESS THAN	BILLINGS	(FULL-BILLED	BILLINGS		A-87				
			FULL RATE(S)		RATES)							
002	Administration	387,603		28,796				387,603			387,603	
	Building Construction			0				0			0	
	Oil Overcharge (Stripper Wells)			0				0			0	
	STAR (Tech Related Asst)			0				0			0	
	Development Disabilities			0				0			0	
B04	Agriculture Department	133,719		4,074				133,719			133,719	
B14	Animal Health Board	6,294		84				6,294			6,294	
B21	Economic Security	222,960		14,014				222,960			222,960	
B22	Trade & Economic Development Department (DTED)	148,971		6,748				148,971			148,971	
B34	Housing Finance Agency	82,581		12,147				82,581			82,581	
B41	Workers' Compensation Court of Appeals	0		0				0			0	
B80	Public Service Department	67,865		2,605				67,865			67,865	
B9U	MN Technology Institute	0		0				0			0	
E25	Center for Arts Education	15,560		1,786				15,560			15,560	
E26	MN State Colleges & Universities	55,607		16,820				55,607			55,607	
E37	Children, Families & Learning Department	325,748		61,085				325,748			325,748	
E44	Faribault Academies	0		0				0			0	
E50	MN State Arts Board	300		300				300			300	
E60	Higher Education Services Office	44,507		618				44,507			44,507	
E77	Zoological Garden	0		0				0			0	
G06	Attorney General	14,474		1,201				14,474			14,474	
G17	Human Rights Department	6,911		0				6,911			6,911	
G19	Indian Affairs Council	289		0				289			289	
G30	Strategic & Long Range Planning Office	58,810		1,474				58,810			58,810	
G45	Department of Mediation Services	3,269		230				3,269			3,269	
G67	Revenue Department	366,635		6,883				366,635			366,635	
G9L	Black Minnesotans Council	0		0				0			0	
G9M	Spanish Speaking Affairs Council	5,648		547				5,648			5,648	
G9N	Asian Pacific Minnesotans Council	1,227		265				1,227			1,227	
G9Q	Finance - Debt Service	0		0				0			0	
H12	Health Department	95,990		16,170				95,990			95,990	
H55	Human Services -Central Office	1,109,556		157,307				1,109,556			1,109,556	
J33	Trial Courts	0		0				0			0	
J52	Public Defense Board	18,493		5,990				18,493			18,493	
J65	Supreme Court	2,429		0				2,429			2,429	
P01	Military Affairs Department	4,144		0				4,144			4,144	
P07	Public Safety Department	220,987		17,130				220,987			220,987	
P78	Corrections Department	29,856		4,457				29,856			29,856	
R18	Environmental Assistance, Office of	70,119		4,194				70,119			70,119	
R29	Natural Resources Department	162,523		26,307				162,523			162,523	
R32	Pollution Control Agency	158,140		50,893				158,140			158,140	
R9P	Water & Soil Resources Board	29,210		7,371				29,210			29,210	
T79	Transportation Department	321,554		19,888				321,554			321,554	
								0			0	
								0			0	
<b>TOTAL NON-FEDERAL FUNDED AGENCIES</b>		<b>502,243</b>		<b>77,066</b>			<b>259,826</b>	<b>762,069</b>			<b>762,069</b>	
<b>TOTAL</b>		<b>4,674,222</b>		<b>547,448</b>			<b>259,826</b>	<b>4,934,048</b>			<b>4,934,048</b>	

8-F

shown as unbilled are not included in the billed column. However the accounts receivable department does not have the resources to separate the unbilled by customer. .cluded in the billed column.

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

FOR YEAR ENDING JUNE 30, 1996  
(All Figures in 000's)

STATE  
PRINTER  
FD 920

R/E Balance JULY 1, 1995 (End Balance per Prior Year A-87 Rec)

852

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)		
From Attached Financial Statements	4,935	
Actual Interest Income Per CAFR	0	
or		
Imputed Interest Income On Average Cash Balance	39	
Other Revenues	0	
Total Revenues		<u>4,974</u>

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	4,342
Operating Expense	731
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 5,073

Net Increase (Decrease) to Retained Earnings (99)

TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfers Out	0
Net Transfers	0

Retained Earnings Balance (A) 753

OMB A-87 60 Day Allowable Balance Total (B) 842

Amount in Excess(Deficit) Balance (A-B) (89)

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.

FINAL

550 Fund: Internal Service Fund - Employee Insurance  
 Balance Sheet Worksheet  
 June 30, 1996

Account	Final Audit Amounts	6/30/95 Amounts	Change	Final Audit Amounts
<b>ASSETS</b>				
Cash in Treasury, Net of Warrants Payable	78,387,825	75,326,736	3,061,089	78,388
Cash on Hand or in Transit	0	0	0	0
Accounts Receivable	15,968,305	8,666,005	7,302,300	15,968
Interfund Receivables	18,370	0	18,370	18
Accrued Investment Income	0	0	0	0
Equipment	651,990	491,208	160,782	652
Accumulated Depreciation	(393,113)	(355,345)	(37,768)	(393)
<b>Total Assets</b>	<b>94,633,377</b>	<b>84,128,604</b>	<b>10,504,773</b>	<b>94,633</b>
<b>LIABILITIES AND EQUITY</b>				
<b>Liabilities:</b>				
Accounts Payable	28,144,929	18,342,329	9,802,600	28,145
Salaries Payable	106,891	66,873	40,018	107
Interfund Payables	0	125,244	(125,244)	0
Compensated Absences Payable	125,907	83,660	42,247	126
<b>Total Liabilities</b>	<b>28,377,727</b>	<b>18,618,106</b>	<b>9,759,621</b>	<b>28,378</b>
<b>Equity:</b>				
Contributed Capital	0	0	0	0
Reserved for Claims	66,255,650	65,510,498	745,152	66,255
<b>Total Fund Equity</b>	<b>66,255,650</b>	<b>65,510,498</b>	<b>745,152</b>	<b>66,255</b>
<b>Total Liabilities and Equity</b>	<b>94,633,377</b>	<b>84,128,604</b>	<b>10,504,773</b>	<b>94,633</b>

J-2

550 Fund: Internal Service Fund - Employee Insurance  
 Operating Statement Worksheet  
 Year Ended June 30, 1996

Account	Final Audit Amounts	6/30/95 Amounts	Change	OS Rounded Final Audit Amounts
<b>Operating Revenues:</b>				
Insurance Premiums	225,415,432	203,684,152	21,731,280	225,415
Other Income	2,328,895	0	2,328,895	2,329
Total Operating Revenues	<u>227,744,327</u>	<u>203,684,152</u>	<u>24,060,175</u>	<u>227,744</u>
<b>Operating Expenses:</b>				
Interest and Financing Costs	0	0	0	0
Purchased Services	126,295,565	101,761,591	24,533,974	126,296
Salaries and Fringe Benefits	1,712,558	1,414,001	298,557	1,712
Claims	102,137,603	109,605,007	(7,467,404)	102,138
Depreciation	37,766	40,418	(2,652)	38
Supplies and Materials	71,085	126,654	(55,569)	71
Indirect Costs	161,187	73,083	88,104	161
Other Expenses	820,168	353,180	466,988	820
Total Operating Expenses	<u>231,235,932</u>	<u>213,373,934</u>	<u>17,861,998</u>	<u>231,236</u>
Operating Income (Loss)	<u>(3,491,605)</u>	<u>(9,689,782)</u>	<u>6,198,177</u>	<u>(3,492)</u>
<b>Nonoperating Revenues (Expenses):</b>				
Investment Income	4,237,565	4,226,439	11,126	4,238
Gain (Loss) on Sale of Fixed Assets	0	0	0	0
Interest and Financing Costs	(805)	(9,581)	8,776	(1)
Total Nonoperating Revenue (Expenses)	<u>4,236,760</u>	<u>4,216,858</u>	<u>19,902</u>	<u>4,237</u>
Income (Loss) Before Transfers	745,155	(5,472,924)	6,218,079	745
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Net Income (Loss)	<u>745,155</u>	<u>(5,472,924)</u>	<u>6,218,079</u>	<u>745</u>
Retained Earnings, July 1, 1995, as Reported	65,510,496	81,710,226	(16,199,730)	65,510
Prior Period Adjustment	0	0	0	0
Changes in Reporting Entity	0	(10,726,804)	10,726,804	0
Retained Earnings, July 1, 1995, as Restated	<u>65,510,496</u>	<u>70,983,422</u>	<u>(5,472,926)</u>	<u>65,510</u>
Retained Earnings, June 30, 1996	<u>66,255,651</u>	<u>65,510,498</u>	<u>745,153</u>	<u>66,255</u>

550 Fund: Internal Service Fund - Employee Insurance  
Statement of Cash Flows  
Year Ended June 30, 1996

		Rounded CF
		<u>          </u>
Cash Flows from Operating Activities:		
Operating Income (Loss)	(3,491,605)	<u>(3,492)</u>
Adjustments to Reconcile Operating Income to		
Net Cash Flows from Operating Activities:		
Depreciation	37,766	38
Interest and Financing Costs	0	0
Accounts Receivable	(7,302,300)	(7,302)
Accounts Payable	9,842,618	9,844
Compensated Absences Payable	42,247	42
Other Liabilities	0	0
Net Reconciling Items to be Added (Deducted)		
from Operating Income	<u>2,620,331</u>	<u>2,622</u>
Net Cash Flows from Operating Activities	<u>(871,274)</u>	<u>(870)</u>
Cash Flows from Noncapital Financing Activities:		
Advances To Other Funds	(143,614)	(144)
Operating Transfers In	0	0
Operating Transfers Out	0	0
Interest Paid	(805)	(1)
Net Cash Flows from Noncapital Financing Activities	<u>(144,419)</u>	<u>(145)</u>
Cash Flows from Capital and Related Financing Activities:		
Investment in Fixed Assets	(160,782)	(161)
Proceeds from Sale of Fixed Assets	0	0
Net Cash Flows from Capital and Related		
Financing Activities	<u>(160,782)</u>	<u>(161)</u>
Cash Flows from Investing Activities:		
Investment Earnings	4,237,565	4,238
Net Cash Flows from Investing Activities	<u>4,237,565</u>	<u>4,238</u>
Net Increase (Decrease) in Cash and Cash Equivale	<u>3,061,090</u>	<u>3,062</u>
Cash and Investments, July 1, 1995, as Reported	75,326,736	75,326
Change in Reporting Entity		0
Cash and Cash Equivalent, July 1, 1996, as Restate	<u>75,326,736</u>	<u>75,326</u>
Cash and Cash Equivalent, June 30, 1996	<u><u>78,387,826</u></u>	<u><u>78,388</u></u>

J-4

EMPLOYEE RELATIONS-IMPUTED REVENUE WORKSHEET-EMPLOYEE INSURANCE  
ISF-FY 1996

For F.Y. 1996, half of the year was on the old payroll system(PPS) and half of the year was on SEMA 4. However, not all agencies went on the new payroll system at the same time. As a result, after discussions with DOER and Central Payroll, it would be very difficult to come up with employer and employee shares of insurance payments by agency. However, this information will be accessible for F.Y. 1997. I discussed this with Paula Hill and she was agreeable with waiving the worksheet for F.Y. 1996 as long as the information is provided in future years.

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

**Office Memorandum**

Department: of Finance

Date: October 14, 1993

To: Linda Barton, Commissioner  
Department of Employee RelationsFrom: Bruce Reddemann, Director *BR*  
Budget Operations

Phone: 296-5188

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

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

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

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

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

Minnesota  
Department of  
Employee  
Relations

*Leadership and partnership in  
human resource management*

October 8, 1993

TO: John Gunyou  
Department of Finance

FROM: Linda M. Barton  
Commissioner *LMB*

RE: Revised F.Y. 1994 Rate Package for Workers' Compensation Program

Based on the meeting with your staff, we have revised our F.Y. 1994 rate package. We hereby request your approval to continue charging the same administrative fee and legal rates for F.Y. 1994 as was charged in F.Y. 1993 for the Workers' Compensation Program. We are also providing information on the contract with United Health Care to provide managed health care services to injured state employees. The attached package includes explanations regarding:

Administrative Fee: \$2,733,00

DOER Legal Staff:

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

Contracted Legal Staff:

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

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

Managed Care Contract: 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.

dc/gunyou.doc

Attachment

cc: Robert Cooley  
Chris Goodwill  
Maria Gomez

K-5

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

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 96 - FINAL

### TRAINING AND CONFERENCE COMBINED

ASSETS		
Cash	\$76,067	
Reserve for Encumbrances	<u>0</u>	
<b>Cash</b>		76,067
Accounts Receivable FY 96		<u>2,370</u>
<b>Cash and Receivables</b>		<b>\$78,437</b>
LIABILITIES		
Encumbrances Payable	<u>0</u>	
Encumbrances Payable		\$0
<b>Fund Balance</b>		<b><u>\$78,437</u></b>
FUND BALANCES		
Beginning Balance	191,535	
Training Classes	(106,520)	
Conferences	<u>(6,425)</u>	
		<b><u>\$78,590</u></b>

#### REVENUE AND EXPENSE SUMMARY FY96

	Expenses	Revenues	Balance
Beginning Balance 7/1/95			191,535
Course Overhead	72,527	25	(72,502)
Personal Improvement	63,633	21,104	(42,529)
HRD Courses	12,033	7,282	(4,751)
DOER Courses	26,072	11,040	(15,032)
CORE Programs	32,882	36,695	3,813
Interagency Courses	6,488	10,160	3,672
EEO/ADA	1,103	410	(693)
Contracted Training	0	0	0
Retiret & Fincl Plng	6,971	26,360	19,389
Pay Equity	0	1,553	1,553
Perform Mgt	0	7,190	7,190
Other	6,630	0	(6,630)
	<u>228,339</u>	<u>121,819</u>	<u>85,015</u>
Conferences	155,170	148,744	(6,425)
	<u>383,509</u>	<u>270,564</u>	<u>78,590</u>

**H/R DEVELOPMENT REVOLVING FUND  
FY 96 - FINAL**

**ASSETS**

Cash	\$54,428	
Reserve for Encumbrances		
<b>Cash</b>		54,428
Accounts Receivable FY 96		<u>2,370</u>
<b>Cash and Receivables</b>		<b>\$56,798</b>

**LIABILITIES**

Encumbrances Payable	<u>0</u>	
Encumbrances Payable		<b>\$0</b>
<b>Fund Balance</b>		<u><b>\$56,798</b></u>

**FUND BALANCES**

Beginning Balance	163,318	
Training Classes		<u>(106,520)</u>
		<u><b>\$56,798</b></u>

**REVENUE AND EXPENSE SUMMARY FY96**

	Expenses	Revenues	Balance
Beginning Balance 7/1/95			163,318
Course Overhead	72,527	25	(72,502)
Personal Improvement	63,633	21,104	(42,529)
HRD Courses	12,033	7,282	(4,751)
DOER Courses	26,072	11,040	(15,032)
CORE Programs	32,882	36,695	3,813
Interagency Courses	6,488	10,160	3,672
EEO/ADA	1,103	410	(693)
Contracted Training	0	0	0
Retiret & Fincl Plng	6,971	26,360	19,389
Pay Equity	0	1,553	1,553
Perform Mgt	0	7,190	7,190
Other	6,630	0	(6,630)
	<u>228,339</u>	<u>121,819</u>	<u>56,798</u>

**H/R CONFERENCE REVOLVING FUND  
FY 96 - FINAL**

**ASSETS**

Cash	\$21,639		
Reserve for Encumbrances	0		
<b>Cash</b>		21,639	
Accounts Receivable FY 96		0	
<b>Cash and Receivables</b>			<b>\$21,639</b>

**LIABILITIES**

Encumbrances Payable	0		
Encumbrances Payable			\$0
<b>Fund Balance</b>			<b>\$21,639</b>

**FUND BALANCES**

Beginning Balance	28,217		
Conferences	(6,425)		
			<b>\$21,792</b>

**REVENUE AND EXPENSE SUMMARY FY96**

	Expenses	Revenues	Balance
Beginning Balance 7/1/95			28,217
Conferences	155,170	148,744	(6,425)
	155,170	148,744	21,792

Course Code	Course Name	Course Hours	Course M Cost	Course M No Chg	Course O Cost	Course O No Chg	Cours <sup>o</sup> 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
TMDW	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

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## 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

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

FOR YEAR ENDING JUNE 30, 1996  
(All Figures in 000's)

DOER  
Training /Conference  
FD 200

R/E Balance JULY 1, 1995 (End Balance per Prior Year A-87 Rec)

274

**RETAINED EARNINGS INCREASE(DECREASE) PER CAFR**

A-87 Revenues (Actual and Imputed)

From Attached Financial Statements

271

Actual Interest Income Per CAFR

or

Imputed Interest Income On Average Cash Balance

Other Revenues

Total Revenues

271

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold

0

Operating Expense

384

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

384

Net Increase (Decrease) to Retained Earnings

(113)

TRANSFERS Per CAFR (per Accounting Records)

Transfers In

0

Transfers Out

0

Net Transfers

0

Retained Earnings Balance

(A)

161

OMB A-87 60 Day Allowable Balance Total

(B)

64

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

97

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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.

FINAL

90.4 Fund: Internal Service Fund - Administrative Hearings  
Balance Sheet Worksheet  
June 30, 1996

12/24/96  
11:47 AM

Account	Final Audit Amounts	6-30-95 Amounts	Cha Amounts
<b>ASSETS</b>			
Cash in Treasury, Net of Warrants Payable	132,358	156,643	(24,285)
Imprest Cash	50	50	0
Accounts Receivable	471,616	350,644	120,972
Equipment	305,184	294,014	11,170
Accumulated Depreciation	(208,628)	(182,299)	(26,329)
A.P.A. Rule Making Expense Paid	0	0	0
Total Assets	<u>700,580</u>	<u>619,052</u>	<u>81,528</u>
<b>LIABILITIES AND EQUITY</b>			
Liabilities:			
Advances from other Funds	35,000	0	35,000
Salaries Payable	87,976	74,060	13,916
Accounts Payable	40,180	46,173	(5,993)
Compensated Absences Payable	163,217	149,145	14,072
Total Liabilities	<u>326,373</u>	<u>212,525</u>	<u>56,995</u>
Equity:			
Contributed Capital	182,000	167,000	15,000
Rule Making Appropriation	0	0	0
Unreserved Retained Earnings	192,207	182,674	9,533
Total Equity	<u>374,207</u>	<u>349,674</u>	<u>84,533</u>
Total Liabilities and Fund Equity	<u>700,580</u>	<u>619,052</u>	<u>106,097</u>

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Account	Final Audit Amounts	06/30/95 Amounts	Change
<b>Operating Revenues:</b>			
Rental and Service Fees	2,857,734	2,321,075	536,659
Total Operating Revenues	<u>2,857,734</u>	<u>2,321,075</u>	<u>536,659</u>
<b>Operating Expenses:</b>			
Purchased Services	1,190,460	828,441	362,019
Salaries and Fringe Benefits	1,555,706	1,379,935	175,771
Depreciation	26,329	9,731	16,598
Supplies and Materials	35,593	25,876	9,717
Indirect Costs	14,958	32,706	(17,748)
Other Expenses	25,155	26,754	(1,599)
Total Operating Expenses	<u>2,848,201</u>	<u>2,303,443</u>	<u>544,758</u>
Operating Income (Loss) Before Transfers	<u>9,533</u>	<u>17,632</u>	<u>(8,099)</u>
Operating Transfers-In			
Retained Earnings, July 1, 1995, as Reported	<u>182,674</u>	<u>165,042</u>	<u>17,632</u>
Retained Earnings, June 30, 1996	<u><u>192,207</u></u>	<u><u>182,674</u></u>	<u><u>9,533</u></u>

State of Minnesota  
Office of Administrative Hearings  
Statement of Cash Flows  
June 30, 1996  
Fund 904

## CASH FLOWS FROM OPERATING ACTIVITIES:

Net Income/(Loss)	\$ 33,022
Adjustments to Reconcile Operating Income to Net Cash Flows from Operating Activities:	
Net Cash Flows from Operating Activities:	
Noncash Items:	
Depreciation	\$ 26,329
Change in Assets/Liabilities:	
Investment in Fixed Assets	(11,170)
Accounts Receivable	(120,972)
Accounts Payable	7,923
Accrued Compensated Absences	15,152
Net Rule Making Appropriation	25,431
Total Reconciling Items	\$ (57,307)
Net Cash Flows from Operating Activities	(24,285)
NET INCREASE IN CASH:	
Cash and Cash Equivalents, June 30, 1995	156,693
Cash and Cash Equivalents, June 30, 1996	\$ 132,408

## FOOTNOTES: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Laws 1975, Ch. 380, Sec. 16 created the Office of Administrative Hearings and Sec. 19 of that Act appropriated \$167,000.00 to establish the account. These Statements reflect the accrual basis of accounting. Revenue is recognized in the accounting period earned and expenses are recognized when incurred. Supplies and law library purchases are expensed as purchased. Furniture and equipment are recorded at historical costs less accumulated depreciation. Furniture and equipment are depreciated on a straight line basis over a 5 year life with zero salvage value. Beginning in fiscal year 1982, Administrative Hearings set up a reserve for compensated absences to recognize the liability for unpaid leave. The year end balance computed by Dept. of Finance per Central Payroll division records, and agrees with provisions of GASB Statement #16.

M - 4

*Dennis Reek*  
9-19-96

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

FOR YEAR ENDING JUNE 30, 1996  
(All Figures in 000's)

ADMIN.  
HEARING  
Fund 904

R/E Balance JULY 1, 1995 (End Balance per Prior Year A-87 Rec)

228

RETAINED EARNINGS INCREASE(DECREASE) PER CAFR

A-87 Revenues (Actual and Imputed)		
From Attached Financial Statements	2,857	
Actual Interest Income Per CAFR		
or		
Imputed Interest Income On Average Cash Balance		
Other Revenues	0	
Total Revenues		<u>2,857</u>

Expenditures (Direct Costs per CAFR)

Cost of Goods Sold	0
Operating Expense	2,848
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>2,848</u>

Net Increase (Decrease) to Retained Earnings 9

TRANSFERS Per CAFR (per Accounting Records)

Transfers In	0
Transfers Out	0
Net Transfers	0

Retained Earnings Balance (A) 237

OMB A-87 60 Day Allowable Balance Total (B) 470

Amount in Excess(Deficit) Balance (A-B) (233)

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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 Economic Security 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.

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**Fund 08: Expendable Trust Fund -Reemployment Insurance**  
**Balance Sheet Worksheet**  
**Accountant: R. Hove**  
**June 30, 1996**

12/27/96  
 02:27 PM

Account	Agency		Adjustments		Preliminary		Audit Adjustments		Final Audit	6/30/96	Change
	Amounts	Debit	Credit	A/E#	Amounts	Debit	Credit	A/A/E#			
<b>ASSETS</b>											
Cash in U.S. Treasury	443,740,237				443,740,237				443,740,237	373,860,914	69,879,324
Cash Equivalent Investments	3,000,000				3,000,000				3,000,000	1,943,000	1,057,000
Accounts Receivable	11,014,416				11,014,416	79,545	152,461	1,2	10,941,500	13,210,008	(2,268,508)
Federal Aid Receivable	199,245				199,245		23,959	4	175,286	187,741	(12,455)
<b>Total Assets</b>	<b>457,953,898</b>				<b>457,953,898</b>				<b>457,857,023</b>	<b>389,201,663</b>	<b>68,655,360</b>
<b>LIABILITIES AND FUND BALANCE</b>											
<b>Liabilities:</b>											
Accounts Payable	9,719,733		283,579	5	10,003,312				10,003,312	11,904,881	(1,901,569)
Interfund Payable	4,735,878	283,579		5	4,452,299		25,024	3	4,477,323	583,821	3,893,502
Deferred Revenue	2,570,148				2,570,148				2,570,148	2,748,656	(178,508)
<b>Total Liabilities</b>	<b>17,025,759</b>				<b>17,025,759</b>				<b>17,050,783</b>	<b>15,237,358</b>	<b>1,813,425</b>
<b>Fund Balances:</b>											
Reserved for Long-Term Receivables	0				0				0	0	0
Unreserved Designated for Fund Purposes	440,928,139				440,928,139	121,899			440,806,240	373,964,305	66,841,935
<b>Total Fund Balances</b>	<b>440,928,139</b>				<b>440,928,139</b>				<b>440,806,240</b>	<b>373,964,305</b>	<b>66,841,935</b>
<b>Total Liabilities and Fund Balances</b>	<b>457,953,898</b>				<b>457,953,898</b>				<b>457,857,023</b>	<b>389,201,663</b>	<b>68,655,360</b>

N  
 -  
 R

**Fund 08: Expendable Trust Fund -Reemployment Insurance**  
**Operating Statement Worksheet**  
**Accountant: R. Hove**  
**June 30, 1996**

12/27/96  
02:27 PM

Account	Agency Amounts	Adjustments			Preliminary Amounts	Audit Adjustments			Final Audit Amounts	6/30/96 Amounts
		Debit	Credit	A/E#		Debit	Credit	AA/E#		
Revenues:										
Reemployment Taxes	409,285,451				409,285,451	177,485	79,545	1,2,3	409,187,511	460,149,671
Federal Intergovernmental Revenues	8,157,732				8,157,732				8,157,732	8,634,366
Contingent Account Revenues	(5,213)				(5,213)				(5,213)	0
Other Income	841,188				841,188				841,188	0
Investment Income	30,136,987				30,136,987				30,136,987	22,349,927
Gross Revenues	448,416,145				448,416,145				448,318,205	491,133,964
Less Other Revenue Refunds	0				0				0	0
Net Revenues	448,416,145				448,416,145				448,318,205	491,133,964
Expenditures:										
Federal Grants and Subsidies-Individuals	381,452,310				381,452,310	23,959		4	381,476,269	368,452,926
Total Expenditures	381,452,310				381,452,310				381,476,269	368,452,926
Excess of Revenues over (under) Expenditures	66,963,835				66,963,835				66,841,936	122,681,039
Other Financing Sources (Uses):										
Operating Transfers-In	0				0				0	0
Other Operating Transfers-Out	0				0				0	0
Net Other Financing Sources (Uses)	0				0				0	0
Excess of Rev and Oth Sources over (under) Exp and Oth Uses	66,963,835				66,963,835				66,841,936	122,681,039
Fund Balance, July 1, 1995, as Reported	373,964,304				373,964,304				373,964,304	251,283,265
Prior Period Adjustment	0				0				0	0
Fund Balance, July 1, 1995, as Restated	373,964,304				373,964,304				373,964,304	251,283,265
Fund Balance, June 30, 1996	440,928,139				440,928,139				440,806,240	373,964,304



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
Allocation: Finance-Computer Services MAPS portion . . . . .	9.5	23.5
Allocation: Finance-Computer Services-SEMA4 portion . . . . .	9.5a	23.5a
Allocation: Finance-Budget Services-Computer operations . . . . .	9.6	23.6
<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

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 . . .	27.4
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

General Support Allocations All State Agencies State Fiscal Year 1996 (Actual)	4137 Public Broadcasting	5216 Materials Service & Distribution	3300 Building Construction	3160 Oil Overcharge	3180 STAR	3200 Volunteer Services	4717 Capital Group Parking	3240 Travel Management	3170 Development Disabilities
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	0	7,810	18,873	508	2,982	1,948	8,427	12,868	643
Employee Assistance Program	0	103	248	6	39	26	111	169	8
Personnel Services	0	6,864	16,588	447	2,621	1,711	7,406	11,311	565
Fiscal Services	318	5,319	11,779	645	3,532	2,768	29,255	83,137	2,591
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	23	106	1,923	9	87	47	185	656	55
Real Estate Mgt - Leasing (10 Fund)	0	0	449	0	0	449	449	0	2,245
Telecommunications (Allocable 10 Fd)	0	38	185	0	76	55	31	327	104
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	112	770	5,307	48	1,132	1,157	4,798	10,162	1,123
Central Mail - Allocable 10 Fd	0	0	208	0	460	635	0	107	253
Planning and Info Mgmt (old IPO)	8	36	657	3	29	16	64	224	19
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	23	379	840	46	252	198	2,086	5,929	185
Budget Planning & Operations	67	298	1,348	165	237	356	144	564	168
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	43	717	1,589	87	476	373	3,947	11,215	349
Finance-Computer Services Maps portion	102	1,694	3,753	206	1,126	882	9,321	26,488	825
Finance-Computer Services Sema 4 portion	0	1,347	3,255	88	514	336	1,453	2,219	111
Budget Service-computer operations	50	228	1,029	126	182	271	110	431	128
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	10	168	372	20	112	88	925	2,627	82
Statewide Payroll Service	0	330	798	21	126	83	356	544	27
Single Audit	0	0	2	8	2	0	0	0	2
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	1,794	4,334	117	685	448	1,935	2,955	147
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	0	86	208	6	33	21	93	142	7
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	0	0	0	0	0	0	0	0	0
OLA Audits-Program Audits	0	0	0	0	0	0	0	0	0
OLA 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	8	136	301	17	90	71	749	2,128	66
State Auditor	0	0	11	41	13	0	0	0	11
Allocation to general support agencies									
Actual FY 1996 Allocation	764	28,223	74,057	2,614	14,806	11,939	71,845	174,203	9,714
Budget 96 Allocation	505	25,668	161,382	3,297	15,241	14,899		169,674	26,306
Rollforward adjustment	259	2,555	(87,325)	(683)	(435)	(2,960)	71,845	4,529	(16,592)
FY 1995 audit adjustment	1	442	1,460	43	213	240		372	224
Final Rollforward adjustment	260	2,997	(85,865)	(640)	(222)	(2,720)	71,845	4,901	(16,368)

General Support Allocations All State Agencies State Fiscal Year 1996 (Actual)	2200	2300	4221	4220	2600	4223	5217	4230	2400
	Risk Management	Plant Management	Minnesota Bookstore	Records Activities	Management Analysis	Printing Services	Central Stores	Cooperative Purchasing	Computer Services Telecomm
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	3,780	141,839	12,502	9,874	19,593	31,548	7,675	3,798	149,765
Employee Assistance Program	50	1,869	165	130	258	416	101	50	1,973
Personnel Services	3,322	124,666	10,988	8,677	17,221	27,729	6,745	3,339	131,632
Fiscal Services	7,113	203,538	17,368	9,235	6,663	48,311	68,961	2,531	149,805
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	663	3,409	356	144	268	675	1,085	109	8,457
Real Estate Mgt - Leasing (10 Fund)	1,347	4,490	449	0	898	898	449	0	0
Telecommunications (Allocable 10 Fd)	52	1,564	514	62	104	254	210	232	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	997	31,769	4,690	1,674	3,387	16,654	2,649	577	19,737
Central Mail - Allocable 10 Fd	125	173	5,121	77	99	188	295	267	3,449
Planning and Info Mgmt (old IPO)	226	1,164	121	49	92	231	370	37	2,888
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	508	14,517	1,238	659	475	3,446	4,919	181	10,685
Budget Planning & Operations	483	1,565	471	333	431	220	180	251	3,219
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	959	27,457	2,343	1,246	899	6,517	9,303	342	20,208
Finance-Computer Services Maps portion	2,266	64,849	5,534	2,942	2,123	15,392	21,972	807	47,729
Finance-Computer Services Sema 4 portion	652	24,462	2,156	1,703	3,379	5,441	1,323	656	25,830
Budget Service-computer operations	369	1,195	360	254	329	167	137	193	2,456
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	225	6,432	549	291	211	1,527	2,180	80	4,734
Statewide Payroll Service	159	5,997	529	418	828	1,334	325	160	6,332
Single Audit	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	868	32,576	2,871	2,268	4,499	7,246	1,762	872	34,396
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	42	1,566	138	109	216	349	85	42	1,653
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	0	0	0	0	0	0	0	0	0
OLA Audits-Program Audits	0	0	0	0	0	0	0	0	0
OLA 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	182	5,210	444	236	170	1,236	1,766	65	3,834
State Auditor	0	0	0	0	0	0	0	0	0
Allocation to general support agencies									
Actual FY 1996 Allocation	24,388	700,307	68,907	40,381	62,143	169,779	132,492	14,589	628,782
Budget 96 Allocation	19,663	452,831	64,424	55,484	60,771	188,437	142,733	8,820	628,655
Rollforward adjustment	4,725	247,476	4,483	(15,103)	1,372	(18,658)	(10,241)	5,769	127
FY 1995 audit adjustment	186	11,731	872	814	1,359	1,430	8,370	184	16,672
Final Rollforward adjustment	4,911	259,207	5,355	(14,289)	2,731	(17,228)	(1,871)	5,953	16,799

General Support Allocations All State Agencies State Fiscal Year 1996 (Actual)	4222 Central Mail	B04 Agriculture	B14 Animal Health Board	B21 Economic Security	B22 Trade & Economic Dev. (DTED)	B34 Housing Finance Agency	B41 Workers Comp Court Of Appeals	B43 Iron Range Resources & Rehab (IRRR)	B80 Public Service
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	3,464	0	0	0	0	0	0	0	0
Employee Assistance Program	46	3,984	280	15,904	1,806	1,296	171	1,096	1,095
Personnel Services	3,045	0	0	0	0	0	0	0	0
Fiscal Services	16,430	0	0	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	40	4,772	395	16,794	2,869	1,861	213	1,618	2,088
Real Estate Mgt - Leasing (10 Fund)	0	8,082	0	22,899	1,796	898	449	1,347	449
Telecommunications (Allocable 10 Fd)	18	4,661	463	25,712	6,260	1,989	114	1,940	8,823
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	625	41,851	6,163	33,165	36,578	9,165	598	32,617	12,075
Central Mail - Allocable 10 Fd	0	9,309	1,012	524	19,785	5,339	129	0	1,114
Planning and Info Mgmt (old IPO)	13	683	223	23,757	9,715	13,477	30	596	2,302
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	1,172	12,820	2,979	63,589	7,869	4,090	178	6,563	3,078
Budget Planning & Operations	165	23,502	1,040	3,786	15,331	4,176	174	3,488	3,933
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	2,216	24,247	5,634	120,266	14,883	7,737	335	12,414	5,822
Finance-Computer Services Maps portion	5,235	57,268	13,306	284,052	35,151	18,272	792	29,318	13,750
Finance-Computer Services Sema 4 portion	597	52,138	3,661	208,112	23,634	16,962	2,243	14,346	14,338
Budget Service-computer operations	126	17,935	793	2,889	11,700	3,187	132	2,662	3,002
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	519	5,680	1,320	28,174	3,487	1,812	79	2,908	1,364
Statewide Payroll Service	146	12,783	898	51,023	5,794	4,159	550	3,517	3,515
Single Audit	0	19	1	740	139	317	13	0	3
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	796	69,431	4,876	277,137	31,473	22,587	2,987	19,103	19,094
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	38	3,338	234	13,323	1,513	1,086	143	919	918
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	0	19,910	0	88,431	18,428	11,226	3,071	16,892	20,493
OLA Audits-Program Audits	0	12,626	0	0	68,807	0	0	0	0
OLA Audits-Single Audits	0	0	0	93,362	16,672	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	420	4,601	1,069	22,954	2,824	1,469	64	2,356	1,104
State Auditor	0	100	4	3,814	719	1,636	66	0	14
Allocation to general support agencies									
Actual FY 1996 Allocation	35,111	389,740	44,351	1,400,407	337,233	132,741	12,531	153,700	118,374
Budget 96 Allocation	18,969	369,345	30,124	1,641,936	280,428	167,881	9,892	135,728	94,494
Rollforward adjustment	16,142	20,395	14,227	(241,529)	56,805	(35,140)	2,639	17,972	23,880
FY 1995 audit adjustment	(10,290)	610	47	(170,708)	497	7,435	23	(272)	(16)
Final Rollforward adjustment	5,852	21,005	14,274	(412,237)	57,302	(27,705)	2,662	17,700	23,864

General Support Allocations All State Agencies State Fiscal Year 1996 (Actual)	B9U MN Technology Institute	E25 Center For Arts Education	E26 MN State Universities & Colleges	E35 Education Aids	E37 Children Families & Learning	E44 Faribault Academies	E50 MN State Arts Board	E60 Higher Education Services Bd	E77 Zoological Garden
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	0	556	102,202	83	3,334	1,375	144	398	1,846
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	1,297	738	119,023	1,085	5,001	1,403	160	2,337	2,100
Real Estate Mgt - Leasing (10 Fund)	0	449	50,738	0	2,694	1,347	449	449	449
Telecommunications (Allocable 10 Fd)	4,349	642	122,954	0	9,436	980	204	905	1,907
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	11,738	2,476	7,135	85,920	2,049	3,150	7,570	26,660
Central Mail - Allocable 10 Fd	0	1,462	5,967	0	24,506	0	0	3,672	0
Planning and Info Mgmt (old IPO)	44	56	78,564	0	2,675	30	33	374	246
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	2,295	2,433	113,905	3,537	17,625	1,811	640	3,026	7,920
Budget Planning & Operations	2,084	3,843	32,770	4,509	10,614	2,115	738	2,544	6,214
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	4,341	4,602	215,431	6,691	33,337	3,424	1,210	5,723	14,978
Finance-Computer Services Maps portion	10,251	10,871	508,816	15,803	78,735	8,088	2,858	13,515	35,378
Finance-Computer Services Sema 4 portion	0	7,280	1,337,386	1,091	43,618	17,985	1,889	5,214	24,152
Budget Service-computer operations	1,591	2,933	25,007	3,441	8,099	1,615	563	1,942	4,743
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	1,017	1,078	50,467	1,567	7,809	802	283	1,340	3,509
Statewide Payroll Service	0	1,785	327,889	267	10,693	4,410	463	1,278	5,922
Single Audit	8	1	85	0	1,081	1	3	8	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	9,695	1,780,961	1,453	58,085	23,950	2,516	6,943	32,163
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	0	466	85,620	70	2,793	1,151	121	334	1,546
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	16,892	19,592	281,869	0	67,462	1,271	6,831	11,703	7,149
OLA Audits-Program Audits	0	0	25,803	0	41,422	0	0	0	0
OLA Audits-Single Audits	0	0	291,732	0	50,344	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	823	873	40,879	1,269	6,573	650	230	1,341	2,842
State Auditor	41	4	438	0	5,565	4	14	41	1
Allocation to general support agencies									
Actual FY 1996 Allocation	45,033	81,097	5,600,982	48,001	577,421	74,461	22,499	70,657	179,725
Budget 96 Allocation	62,303	66,579	4,270,457		613,357	72,286	53,515	80,834	139,511
Rollforward adjustment	(17,270)	14,518	1,330,525	48,001	(35,936)	2,175	(31,016)	(10,177)	40,214
FY 1995 audit adjustment	(965)	195	(12,317)		207	(6)	325	288	(221)
Final Rollforward adjustment	(18,235)	14,713	1,318,208	48,001	(35,729)	2,169	(30,691)	(9,889)	39,993

General Support Allocations All State Agencies State Fiscal Year 1996 (Actual)	G06	G17	G19	G30	G67	G9L	G9M	G9N	H12
	Attorney General	Human Rights	Indian Affairs Council	Strategic & Long Range Planning	Revenue Department	Black Minnesotans Council	Spanish Speaking Affairs Council	Asian Pacific Council	Health
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	3,999	441	60	618	11,277	26	32	0	9,338
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	4,865	501	83	841	12,589	37	31	23	11,591
Real Estate Mgt - Leasing (10 Fund)	2,694	1,347	449	449	4,041	449	449	449	7,184
Telecommunications (Allocable 10 Fd)	5,495	1,008	207	1,278	20,633	32	79	41	14,991
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	22,730	2,724	566	11,367	49,112	729	883	627	169,011
Central Mail - Allocable 10 Fd	7,139	1,264	41	10,721	71,375	94	335	168	3,383
Planning and Info Mgmt (old IPO)	982	788	25	407	63,741	0	22	16	8,897
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	4,933	550	340	2,243	15,850	169	195	192	35,195
Budget Planning & Operations	8,199	1,007	750	4,350	14,616	263	240	159	37,224
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	9,330	1,041	642	4,241	29,979	319	368	362	66,565
Finance-Computer Services Maps portion	22,038	2,459	1,519	10,016	70,805	752	869	854	157,218
Finance-Computer Services Sema 4 portion	52,331	5,764	785	8,087	147,563	337	426	0	122,194
Budget Service-computer operations	6,257	769	572	3,319	11,154	201	184	121	28,407
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	2,186	244	150	993	7,023	75	86	85	15,594
Statewide Payroll Service	12,831	1,413	193	1,983	36,178	83	104	0	29,959
Single Audit	5	1	0	1	1	0	0	0	366
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	69,688	7,677	1,046	10,769	196,506	449	566	0	162,722
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	3,351	369	50	518	9,447	22	27	0	7,823
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	17,528	8,472	7,784	7,149	145,568	3,177	14,509	6,460	13,768
OLA Audits-Program Audits	0	72,247	0	0	0	0	0	0	0
OLA Audits-Single Audits	0	0	0	0	0	0	0	0	16,859
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	1,771	198	122	804	52,013	60	70	69	12,631
State Auditor	27	4	1	4	3	0	0	0	1,883
Allocation to general support agencies									
Actual FY 1996 Allocation	258,379	110,288	15,385	80,158	969,474	7,274	19,475	9,626	932,803
Budget 96 Allocation		47,446	12,239	66,079	1,037,573	10,338	18,533	8,884	774,661
Rollforward adjustment	258,379	62,842	3,146	14,079	(68,099)	(3,064)	942	742	158,142
FY 1995 audit adjustment	(87)	(203)	(3)	(113)	21,721	1	2	5	839
Final Rollforward adjustment	258,292	62,639	3,143	13,966	(46,378)	(3,063)	944	747	158,981

General Support Allocations All State Agencies State Fiscal Year 1996 (Actual)	H55 Human Services Central Office	H55a Human Services Institutions	J33 Trial Courts	J52 Public Defense Board	J65 Supreme Court	P01 Military Affairs	P07 Public Safety	P78 Corrections	R18 Environmental Assistance Board
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	12,344	39,854	5,888	3,749	1,471	2,619	15,339	29,080	589
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	25,033	37,781	10,335	3,648	2,466	3,500	18,303	33,571	665
Real Estate Mgt - Leasing (10 Fund)	46,248	0	0	449	3,592	449	26,042	22,002	1,347
Telecommunications (Allocable 10 Fd)	63,438	19,401	5,933	4,845	10,374	11,659	36,579	34,596	573
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	83,461	149,237	5,346	3,078	9,727	23,447	120,428	223,932	10,265
Central Mail - Allocable 10 Fd	55,560	0	277	0	5,094	0	121,356	3,462	2,983
Planning and Info Mgmt (old IPO)	593,876	0	630	336	21,651	1,854	68,414	11,691	593
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	38,411	57,883	6,733	3,372	3,642	11,481	96,160	63,208	1,981
Budget Planning & Operations	34,396	59,728	3,731	2,330	2,266	2,718	38,458	39,728	4,559
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	72,648	109,477	12,734	6,377	6,890	21,716	181,872	119,548	3,747
Finance-Computer Services Maps portion	171,584	258,566	30,077	15,062	16,272	51,288	429,553	282,356	8,850
Finance-Computer Services Sema 4 portion	161,537	521,519	77,045	49,064	19,257	34,264	200,717	380,542	7,712
Budget Service-computer operations	26,248	45,579	2,847	1,778	1,730	2,074	29,348	30,317	3,479
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	17,019	25,646	2,983	1,494	1,614	5,087	42,606	28,006	877
Statewide Payroll Service	39,604	127,862	18,889	12,029	4,721	8,401	49,210	93,298	1,890
Single Audit	8,108	0	0	0	0	55	68	11	1
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	215,115	694,493	102,599	65,337	25,645	45,627	267,289	506,758	10,269
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	10,342	33,387	4,933	3,141	1,232	2,193	12,850	24,362	494
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	140,908	0	0	16,469	16,998	14,032	53,217	67,833	1,853
OLA Audits-Program Audits	3,440	0	0	0	0	0	0	84,839	0
OLA Audits-Single Audits	123,464	0	0	0	0	21,039	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	19,181	20,774	2,417	1,210	1,307	4,120	34,860	22,685	711
State Auditor	41,747	0	0	2	3	280	348	60	4
Allocation to general support agencies									
Actual FY 1996 Allocation	2,003,712	2,201,187	293,397	193,770	155,952	267,903	1,843,017	2,101,885	63,442
Budget 96 Allocation	3,338,643	1,676,448	252,513	109,737	194,362	241,434	1,994,958	1,382,647	33,041
Rollforward adjustment	(1,334,931)	524,739	40,884	84,033	(38,410)	26,469	(151,941)	719,238	30,401
FY 1995 audit adjustment	(338,954)	89,791	(820)	(1,072)	(523)	(3,073)	28,834	2,725	227
Final Rollforward adjustment	(1,673,885)	614,530	40,064	82,961	(38,933)	23,396	(123,107)	721,963	30,628

General Support Allocations All State Agencies State Fiscal Year 1996 (Actual)	R29 Natural Resources	R32 Pollution Control	R9P Water & Soil Resources Bd	T79 Transportation	All Other State Agencies	Total
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0
Commissioner	0	0	0	0	22,916	460,813
Employee Assistance Program	24,978	6,653	446	43,020	22,817	375,976
Personnel Services	0	0	0	0	20,141	405,018
Fiscal Services	0	0	0	0	27,987	697,286
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0
Facilities Mgmt - Allocable	25,509	10,639	547	54,996	57,792	497,397
Real Estate Mgt - Leasing (10 Fund)	18,859	4,041	1,796	10,777	60,166	317,897
Telecommunications (Allocable 10 Fd)	38,193	14,263	1,027	71,440	34,314	585,564
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	68,220	65,310	8,888	764,957	212,147	2,432,470
Central Mail - Allocable 10 Fd	28,531	11,763	1,687	15,679	81,606	506,794
Planning and Info Mgmt (old IPO)	5,984	5,239	267	37,595	85,170	1,047,230
DEPARTMENT OF FINANCE	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0
Analysis & Control	119,653	20,648	1,444	337,826	65,425	1,189,630
Budget Planning & Operations	73,644	31,094	1,375	55,922	82,903	631,186
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0
Accounting Services	226,304	39,053	2,732	638,944	123,742	2,249,992
Finance-Computer Services Maps portion	534,495	92,239	6,452	1,509,088	292,268	5,314,150
Finance-Computer Services Sema 4 portion	326,849	87,056	5,827	562,956	298,507	4,919,910
Budget Service-computer operations	56,198	23,729	1,049	42,675	63,260	481,670
FINANCE-OTHER	0	0	0	0	0	0
Financial Reporting	53,015	9,149	640	149,682	28,987	527,089
Statewide Payroll Service	80,134	21,344	1,428	138,021	73,184	1,206,218
Single Audit	21	63	1	1,192	12	12,339
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0
DOER-Personnel Administration	435,256	115,931	7,759	749,673	397,507	6,551,704
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0
Mediation Services-State Agencies	20,925	5,573	373	36,041	19,109	314,971
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0
OLA Audits-Financial Audits	66,138	23,829	12,232	105,430	802,982	2,137,556
OLA Audits-Program Audits	0	0	0	21,090	995,672	1,325,946
OLA Audits-Single Audits	0	0	0	5,025	10,613	629,110
TREASURER'S OFFICE	0	0	0	0	0	0
Treasurer-Treasury	43,587	7,411	518	121,305	32,630	489,504
State Auditor	108	320	4	6,138	62	63,535
Allocation to general support agencies					709,340	709,340
Actual FY 1996 Allocation	2,246,601	595,347	56,492	5,479,472	4,621,259	36,080,295
Budget 96 Allocation	1,879,593	500,793	101,998	2,778,961	4,308,882	30,916,192
Rollforward adjustment	367,008	94,554	(45,506)	2,700,511	312,377	5,164,103
FY 1995 audit adjustment	(3,003)	(2,087)	619	7,251	30,549	(307,929)
Final Rollforward adjustment	364,005	92,467	(44,887)	2,707,762	958,784	5,472,032

All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	4137 Public Broadcasting	100-2200 Materials Management Division	5216 Materials Service & Distribution	4330 State Building Code	3510 Public Info Policy Analysis PIPA	100-2500 Electronic Data Interchange	3300 Building Construction	3160 Oil Overcharge	173-2400 911 Emergency
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	0	0	7,810	17,375	3,156	0	18,873	508	0
Employee Assistance Program	0	0	103	229	42	0	248	6	0
Personnel Services	0	0	6,864	15,271	2,774	0	16,588	447	0
Fiscal Services	318	0	5,319	9,317	822	0	11,779	645	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	23	0	106	310	45	0	1,923	9	0
Real Estate Mgt - Leasing (10 Fund)	0	449	0	449	0	0	449	0	0
Telecommunications (Allocable 10 Fd)	0	0	38	353	33	0	185	0	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	112	0	770	2,209	275	0	5,307	48	0
Central Mail - Allocable 10 Fd	0	0	0	580	139	0	208	0	18
Planning and Info Mgmt (old IPO)	8	0	36	106	15	0	657	3	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	23	0	379	664	59	0	840	46	0
Budget Planning & Operations	67	0	298	321	61	0	1,348	165	0
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	43	0	717	1,257	111	0	1,589	87	0
Finance-Computer Services Maps portion	102	0	1,694	2,968	262	0	3,753	206	0
Finance-Computer Services Sema 4 portion	0	0	1,347	2,997	545	0	3,255	88	0
Budget Service-computer operations	50	0	228	245	46	0	1,029	126	0
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	10	0	168	295	26	0	372	20	0
Statewide Payroll Service	0	0	330	734	133	0	798	21	0
Single Audit	0	0	0	0	0	0	2	8	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	0	1,794	3,991	725	0	4,334	117	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	0	0	86	191	35	0	208	6	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	0	0	0	0	0	0	0	0	0
OLA Audits-Program Audits	0	0	0	0	0	0	0	0	0
OLA 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	8	0	136	238	21	0	301	17	0
State Auditor	0	0	0	0	0	0	11	41	0
Allocation to general support agencies									
Actual FY 1996 Allocation	764	449	28,223	60,100	9,325	0	74,057	2,614	18
Budget 96 Allocation	505		25,668	56,878	7,654	97	161,382	3,297	29,005
Rollforward adjustment	259	449	2,555	3,222	1,671	(97)	(87,325)	(683)	(28,987)
FY 1995 audit adjustment	1	0	442	1,261	211	605	1,460	43	12,853
Final Rollforward adjustment	260	449	2,997	4,483	1,882	508	(85,865)	(640)	(16,134)

All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	3180 STAR	3200 Volunteer Services	4717 Capital Group Parking	3240 Travel Management	3170 Development Disabilities	2200 Risk Management	690-2100 Gov's Resident Council	4501 Government Information Acc Council	690-2300 Building Fund Operations
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	2,982	1,948	8,427	12,868	643	3,780	0	2,385	0
Employee Assistance Program	39	26	111	169	8	50	0	31	0
Personnel Services	2,621	1,711	7,406	11,311	565	3,322	0	2,096	0
Fiscal Services	3,532	2,768	29,255	83,137	2,591	7,113	509	1,720	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	87	47	185	656	55	663	9	51	0
Real Estate Mgt - Leasing (10 Fund)	0	449	449	0	2,245	1,347	2,245	0	0
Telecommunications (Allocable 10 Fd)	76	55	31	327	104	52	0	38	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	1,132	1,157	4,798	10,162	1,123	997	281	892	0
Central Mail - Allocable 10 Fd	460	635	0	107	253	125	2	74	0
Planning and Info Mgmt (old IPO)	29	16	64	224	19	226	3	17	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	252	198	2,086	5,929	185	508	36	123	0
Budget Planning & Operations	237	356	144	564	168	483	150	61	0
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	476	373	3,947	11,215	349	959	69	232	0
Finance-Computer Services Maps portion	1,126	882	9,321	26,488	825	2,266	162	548	0
Finance-Computer Services Sema 4 portion	514	336	1,453	2,219	111	652	0	412	0
Budget Service-computer operations	182	271	110	431	128	369	115	46	0
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	112	88	925	2,627	82	225	16	54	0
Statewide Payroll Service	126	83	356	544	27	159	0	101	0
Single Audit	2	0	0	0	2	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	685	448	1,935	2,955	147	868	0	548	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	33	21	93	142	7	42	0	26	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	0	0	0	0	0	0	0	0	0
OLA Audits-Program Audits	0	0	0	0	0	0	0	0	0
OLA 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	90	71	749	2,128	66	182	13	44	0
State Auditor	13	0	0	0	11	0	0	0	0
Allocation to general support agencies									
Actual FY 1996 Allocation	14,806	11,939	71,845	174,203	9,714	24,388	3,610	9,499	0
Budget 96 Allocation	15,241	14,899		169,674	26,306	19,663	2,048	5,308	
Rollforward adjustment	(435)	(2,960)	71,845	4,529	(16,592)	4,725	1,562	4,191	0
FY 1995 audit adjustment	213	240		372	224	186	(4)		570
Final Rollforward adjustment	(222)	(2,720)	71,845	4,901	(16,368)	4,911	1,558	4,191	570

	2300	4221	4220	2600	4223	5217	4230	2400	4222
All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	Plant Management	Minnesota Bookstore	Records Activities	Management Analysis	Printing Services	Central Stores	Cooperative Purchasing	Computer Services Telecomm	Central Mail
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	141,839	12,502	9,874	19,593	31,548	7,675	3,798	149,765	3,464
Employee Assistance Program	1,869	165	130	258	416	101	50	1,973	46
Personnel Services	124,666	10,988	8,677	17,221	27,729	6,745	3,339	131,632	3,045
Fiscal Services	203,538	17,368	9,235	6,663	48,311	68,961	2,531	149,805	16,430
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	3,409	356	144	268	675	1,085	109	8,457	40
Real Estate Mgt - Leasing (10 Fund)	4,490	449	0	898	898	449	0	0	0
Telecommunications (Allocable 10 Fd)	1,564	514	62	104	254	210	232	0	18
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	31,769	4,690	1,674	3,387	16,654	2,649	577	19,737	625
Central Mail - Allocable 10 Fd	173	5,121	77	99	188	295	267	3,449	0
Planning and Info Mgmt (old IPO)	1,164	121	49	92	231	370	37	2,888	13
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	14,517	1,238	659	475	3,446	4,919	181	10,685	1,172
Budget Planning & Operations	1,565	471	333	431	220	180	251	3,219	165
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	27,457	2,343	1,246	899	6,517	9,303	342	20,208	2,216
Finance-Computer Services Maps portion	64,849	5,534	2,942	2,123	15,392	21,972	807	47,729	5,235
Finance-Computer Services Sema 4 portion	24,462	2,156	1,703	3,379	5,441	1,323	656	25,830	597
Budget Service-computer operations	1,195	360	254	329	167	137	193	2,456	126
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	6,432	549	291	211	1,527	2,180	80	4,734	519
Statewide Payroll Service	5,997	529	418	828	1,334	325	160	6,332	146
Single Audit	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	32,576	2,871	2,268	4,499	7,246	1,762	872	34,396	796
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	1,566	138	109	216	349	85	42	1,653	38
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	0	0	0	0	0	0	0	0	0
OLA Audits-Program Audits	0	0	0	0	0	0	0	0	0
OLA 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	5,210	444	236	170	1,236	1,766	65	3,834	420
State Auditor	0	0	0	0	0	0	0	0	0
Allocation to general support agencies									
Actual FY 1996 Allocation	700,307	68,907	40,381	62,143	169,779	132,492	14,589	628,782	35,111
Budget 96 Allocation	452,831	64,424	55,484	60,771	188,437	142,733	8,820	628,655	18,969
Rollforward adjustment	247,476	4,483	(15,103)	1,372	(18,658)	(10,241)	5,769	127	16,142
FY 1995 audit adjustment	11,731	872	814	1,359	1,430	8,370	184	16,672	(10,290)
Final Rollforward adjustment	259,207	5,355	(14,289)	2,731	(17,228)	(1,871)	5,953	16,799	5,852

All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	4321		B04	B11	B13	B14	B21	B22
	Real Estate Management	Other Non-Allocable	Agriculture	Barber Examiner Board	Commerce Department	Animal Health Board	Economic Security	Trade & Economic Dev. (DTED)
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	0	3,984	17	2,170	280	15,904	1,806
Personnel Services	0	0	0	0	0	0	0	0
Fiscal Services	72	15,547	0	0	0	0	0	0
BUREAU OF FACILITIES MANAGEMENT	0	0	0	0	0	0	0	0
Facilities Mgmt - Allocable	10	0	4,772	19	7,223	395	16,794	2,869
Real Estate Mgt - Leasing (10 Fund)	0	0	8,082	0	449	0	22,899	1,796
Telecommunications (Allocable 10 Fd)	0	0	4,661	8	2,437	463	25,712	6,260
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	14	2	41,851	60	30,810	6,163	33,165	36,578
Central Mail - Allocable 10 Fd	0	0	9,309	161	8,101	1,012	524	19,785
Planning and Info Mgmt (old IPO)	3	0	683	7	2,365	223	23,757	9,715
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	5	1,109	12,820	105	6,997	2,979	63,589	7,869
Budget Planning & Operations	6	651	23,502	133	5,438	1,040	3,786	15,331
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	10	2,097	24,247	199	13,235	5,634	120,266	14,883
Finance-Computer Services Maps portion	23	4,953	57,268	470	31,258	13,306	284,052	35,151
Finance-Computer Services Sema 4 portion	0	0	52,138	222	28,397	3,661	208,112	23,634
Budget Service-computer operations	4	497	17,935	102	4,150	793	2,889	11,700
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	2	491	5,680	46	3,100	1,320	28,174	3,487
Statewide Payroll Service	0	0	12,783	54	6,962	898	51,023	5,794
Single Audit	0	0	19	0	0	1	740	139
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	0	69,431	295	37,815	4,876	277,137	31,473
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	0	0	3,338	14	1,818	234	13,323	1,513
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	0	0	19,910	3,071	17,792	0	88,431	18,428
OLA Audits-Program Audits	0	0	12,626	0	0	0	0	68,807
OLA Audits-Single Audits	0	0	0	0	0	0	93,362	16,672
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
Treasurer-Treasury	2	398	4,601	38	2,511	1,069	22,954	2,824
State Auditor	0	0	100	0	0	4	3,814	719
Allocation to general support agencies								
Actual FY 1996 Allocation	151	25,745	389,740	5,021	213,028	44,351	1,400,407	337,233
Budget 96 Allocation			369,345	2,643	163,421	30,124	1,641,936	280,428
Rollforward adjustment	151	25,745	20,395	2,378	49,607	14,227	(241,529)	56,805
FY 1995 audit adjustment			610	18	3,682	47	(170,708)	497
Final Rollforward adjustment	151	25,745	21,005	2,396	53,289	14,274	(412,237)	57,302

	B23	B34	B41	B42	B43	B7A	B7E	B7G
All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	MN Business Finance Inc.	Housing Finance Agency	Workers Comp Court Of Appeals	Labor & Industry	Iron Range Resources & Rehab (IRRRB)	Electricity Board	Architecture Engineering Board	Boxing Board
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	43	1,296	171	3,457	1,096	191	66	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	73	1,861	213	17,073	1,618	857	82	10
Real Estate Mgt - Leasing (10 Fund)	0	898	449	5,837	1,347	2,245	449	0
Telecommunications (Allocable 10 Fd)	401	1,989	114	6,165	1,940	483	102	11
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	57	9,165	598	50,244	32,617	2,637	1,590	292
Central Mail - Allocable 10 Fd	0	5,339	129	11,871	0	312	608	21
Planning and Info Mgmt (old IPO)	0	13,477	30	2,100	596	1,058	256	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	296	4,090	178	10,394	6,563	1,421	573	105
Budget Planning & Operations	229	4,176	174	8,897	3,488	460	293	174
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	560	7,737	335	19,659	12,414	2,688	1,084	199
Finance-Computer Services Maps portion	1,323	18,272	792	46,433	29,318	6,349	2,560	469
Finance-Computer Services Sema 4 portion	555	16,962	2,243	45,243	14,346	2,495	867	0
Budget Service-computer operations	174	3,187	132	6,790	2,662	351	223	132
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	131	1,812	79	4,605	2,908	629	254	46
Statewide Payroll Service	136	4,159	550	11,093	3,517	612	213	0
Single Audit	0	317	13	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
DOER-Personnel Administration	738	22,587	2,987	60,248	19,103	3,323	1,154	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	35	1,086	143	2,897	919	159	55	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	0	11,226	3,071	61,691	16,892	53	2,383	2,383
OLA Audits-Program Audits	0	0	0	0	0	0	0	0
OLA Audits-Single Audits	0	0	0	704	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
Treasurer-Treasury	106	1,469	64	3,780	2,356	510	206	38
State Auditor	0	1,636	66	0	0	0	0	0
Allocation to general support agencies								
Actual FY 1996 Allocation	4,857	132,741	12,531	379,181	153,700	26,833	13,018	3,880
Budget 96 Allocation	3,255	167,881	9,892	329,156	135,728	24,553	11,145	1,294
Rollforward adjustment	1,602	(35,140)	2,639	50,025	17,972	2,280	1,873	2,586
FY 1995 audit adjustment	(71)	7,435	23	195	(272)	541	151	3
Final Rollforward adjustment	1,531	(27,705)	2,662	50,220	17,700	2,821	2,024	2,589

	B7N	B7P	B7S	B80	B82	B9A	B9D	B9H	B9U
All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	Horticulture Society	Accountancy Board	Private Detective Board	Public Service	Public Utilities Commission	World Trade Center	Amateur Sports Commission	Harmful Substances Compensation	MN Technology Institute
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	0	38	10	1,095	421	47	115	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	0	75	13	2,088	528	91	78	0	1,297
Real Estate Mgt - Leasing (10 Fund)	0	898	0	449	449	0	0	0	0
Telecommunications (Allocable 10 Fd)	0	59	23	8,823	585	453	202	0	4,349
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	4	1,267	206	12,075	1,802	1,606	300	0	0
Central Mail - Allocable 10 Fd	0	1,668	71	1,114	956	536	0	0	0
Planning and Info Mgmt (old IPO)	0	210	0	2,302	221	12	49	0	44
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	1	398	93	3,078	797	468	243	1	2,295
Budget Planning & Operations	17	188	144	3,933	917	710	347	0	2,084
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	2	751	175	5,822	1,509	887	460	2	4,341
Finance-Computer Services Maps portion	4	1,775	415	13,750	3,563	2,093	1,085	5	10,251
Finance-Computer Services Sema 4 portion	0	503	131	14,338	5,511	605	1,507	0	0
Budget Service-computer operations	13	143	110	3,002	700	542	265	0	1,591
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	0	176	41	1,364	353	208	108	1	1,017
Statewide Payroll Service	0	123	32	3,515	1,352	148	369	0	0
Single Audit	0	0	0	3	0	0	0	0	8
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	670	175	19,094	7,339	806	2,006	0	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	0	32	8	918	353	39	96	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	0	5,401	0	20,493	7,149	11,862	5,030	0	16,892
OLA Audits-Program Audits	0	0	0	0	0	0	0	0	0
OLA 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	0	143	33	1,104	286	168	87	0	823
State Auditor	0	0	0	14	0	0	0	0	41
Allocation to general support agencies									
Actual FY 1996 Allocation	41	14,518	1,680	118,374	34,791	21,281	12,347	9	45,033
Budget 96 Allocation	71	10,616	1,287	94,494	31,911	22,382	9,305	3,581	62,303
Rollforward adjustment	(30)	3,902	393	23,880	2,880	(1,101)	3,042	(3,572)	(17,270)
FY 1995 audit adjustment	0	234	(3)	(16)	176	(95)	(19)	4	(965)
Final Rollforward adjustment	(30)	4,136	390	23,864	3,056	(1,196)	3,023	(3,568)	(18,235)

	B9V Agriculture Utilization Research	E25 Center For Arts Education	E26 MN State Universities & Colleges	E35 Education Aids	E37 Children Families & Learning	E40 Historical Society	E44 Faribault Academies	E48 Labor Interpretive Center	E50 MN State Arts Board
All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)									
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	0	556	102,202	83	3,334	0	1,375	8	144
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	0	738	119,023	1,085	5,001	0	1,403	15	160
Real Estate Mgt - Leasing (10 Fund)	0	449	50,738	0	2,694	0	1,347	0	449
Telecommunications (Allocable 10 Fd)	0	642	122,954	0	9,436	0	980	13	204
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	11	11,738	2,476	7,135	85,920	55	2,049	371	3,150
Central Mail - Allocable 10 Fd	0	1,462	5,967	0	24,506	0	0	8	0
Planning and Info Mgmt (old IPO)	0	56	78,564	0	2,675	251	30	16	33
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	4	2,433	113,905	3,537	17,625	120	1,811	83	640
Budget Planning & Operations	58	3,843	32,770	4,509	10,614	344	2,115	110	738
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	8	4,602	215,431	6,691	33,337	227	3,424	156	1,210
Finance-Computer Services Maps portion	19	10,871	508,816	15,803	78,735	537	8,088	369	2,858
Finance-Computer Services Sema 4 portion	0	7,280	1,337,386	1,091	43,618	0	17,985	111	1,889
Budget Service-computer operations	44	2,933	25,007	3,441	8,099	263	1,615	84	563
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	2	1,078	50,467	1,567	7,809	53	802	36	283
Statewide Payroll Service	0	1,785	327,889	267	10,693	0	4,410	27	463
Single Audit	0	1	85	0	1,081	0	1	0	3
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	9,695	1,780,961	1,453	58,085	0	23,950	147	2,516
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	0	466	85,620	70	2,793	0	1,151	7	121
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	106	19,592	281,869	0	67,462	5,613	1,271	0	6,831
OLA Audits-Program Audits	0	0	25,803	0	41,422	0	0	0	0
OLA Audits-Single Audits	0	0	291,732	0	50,344	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	2	873	40,879	1,269	6,573	43	650	30	230
State Auditor	0	4	438	0	5,565	0	4	0	14
Allocation to general support agencies									
Actual FY 1996 Allocation	254	81,097	5,600,982	48,001	577,421	7,506	74,461	1,591	22,499
Budget 96 Allocation		66,579	4,270,457		613,357	15,805	72,286	4	53,515
Rollforward adjustment	254	14,518	1,330,525	48,001	(35,936)	(8,299)	2,175	1,587	(31,016)
FY 1995 audit adjustment		195	(12,317)		207	6	(6)	18	325
Final Rollforward adjustment	254	14,713	1,318,208	48,001	(35,729)	(8,293)	2,169	1,605	(30,691)

All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	E60 Higher Education Services Bd	E77 Zoological Garden	E81 University Of MN	E91 Academy Of Science	E95 Humanities Commission	E97 Science Museum Of Minnesota	E9W Higher Ed Facilities Authority	G03 Lottery	G05 Racing Commission
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	398	1,846	0	0	0	0	25	1,760	62
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	2,337	2,100	0	0	0	0	29	1,410	145
Real Estate Mgt - Leasing (10 Fund)	449	449	0	0	0	0	0	3,592	0
Telecommunications (Allocable 10 Fd)	905	1,907	0	0	0	0	0	0	128
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	7,570	26,660	60	36	7	5	0	0	806
Central Mail - Allocable 10 Fd	3,672	0	0	0	0	0	0	0	0
Planning and Info Mgmt (old IPO)	374	246	21,611	0	0	0	0	1,697	279
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	3,026	7,920	65	5	4	2	21	317	667
Budget Planning & Operations	2,544	6,214	367	55	55	43	49	301	961
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	5,723	14,978	122	9	7	4	39	599	1,263
Finance-Computer Services Maps portion	13,515	35,378	289	21	17	9	93	1,415	2,981
Finance-Computer Services Sema 4 portion	5,214	24,152	0	0	0	0	327	23,038	809
Budget Service-computer operations	1,942	4,743	280	42	42	33	37	230	733
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	1,340	3,509	28	2	2	1	9	140	296
Statewide Payroll Service	1,278	5,922	0	0	0	0	80	5,648	199
Single Audit	8	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	6,943	32,163	0	0	0	0	436	30,678	1,078
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	334	1,546	0	0	0	0	21	1,475	52
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	11,703	7,149	71,222	0	0	0	0	20,651	3,336
OLA Audits-Program Audits	0	0	0	0	0	0	0	0	0
OLA 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	1,341	2,842	23	2	1	1	7	114	239
State Auditor	41	1	0	0	0	0	0	0	0
Allocation to general support agencies									
Actual FY 1996 Allocation	70,657	179,725	94,067	172	135	98	1,173	93,065	14,034
Budget 96 Allocation	80,834	139,511	71,374	83	156	138	1,288	81,636	10,538
Rollforward adjustment	(10,177)	40,214	22,693	89	(21)	(40)	(115)	11,429	3,496
FY 1995 audit adjustment	288	(221)	7	0	0	0	2	213	82
Final Rollforward adjustment	(9,889)	39,993	22,700	89	(21)	(40)	(113)	11,642	3,578

	G06	G09	G15	G16	G17	G19	G24	G30
All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	Attorney General	Gambling Control Board	Intergovernmental Information Systems	Adm Cap Projects	Human Rights	Indian Affairs Council	Department Of Employee Relations	Strategic & Long Range Planning
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	3,999	345	29	0	441	60	838	618
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	4,865	328	90	4	501	83	1,306	841
Real Estate Mgt - Leasing (10 Fund)	2,694	1,347	449	0	1,347	449	0	449
Telecommunications (Allocable 10 Fd)	5,495	693	24	0	1,008	207	1,100	1,278
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	22,730	2,484	669	117	2,724	566	8,687	11,367
Central Mail - Allocable 10 Fd	7,139	335	112	0	1,264	41	12,833	10,721
Planning and Info Mgmt (old IPO)	982	271	0	12	788	25	5,243	407
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	4,933	676	143	16	550	340	2,354	2,243
Budget Planning & Operations	8,199	281	200	220	1,007	750	5,129	4,350
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	9,330	1,279	272	30	1,041	642	4,452	4,241
Finance-Computer Services Maps portion	22,038	3,022	642	71	2,459	1,519	10,514	10,016
Finance-Computer Services Sema 4 portion	52,331	4,511	378	0	5,764	785	10,965	8,087
Budget Service-computer operations	6,257	214	152	167	769	572	3,913	3,319
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	2,186	300	64	7	244	150	1,043	993
Statewide Payroll Service	12,831	1,105	93	0	1,413	193	2,688	1,983
Single Audit	5	0	0	0	1	0	0	1
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
DOER-Personnel Administration	69,688	6,007	504	0	7,677	1,046	14,602	10,769
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	3,351	289	24	0	369	50	702	518
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	17,528	6,936	0	0	8,472	7,784	0	7,149
OLA Audits-Program Audits	0	0	0	0	72,247	0	0	0
OLA Audits-Single Audits	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
Treasurer-Treasury	1,771	243	52	6	198	122	845	804
State Auditor	27	0	0	0	4	1	0	4
Allocation to general support agencies								
Actual FY 1996 Allocation	258,379	30,666	3,897	650	110,288	15,385	87,214	80,158
Budget 96 Allocation		25,681			47,446	12,239	355,726	66,079
Rollforward adjustment	258,379	4,985	3,897	650	62,842	3,146	(268,512)	14,079
FY 1995 audit adjustment	(87)	(147)	0	0	(203)	(3)	0	(113)
Final Rollforward adjustment	258,292	4,838	3,897	650	62,639	3,143	(268,512)	13,966

	G38	G39	G53	G59	G61	G62	G63	G66
All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	Investment Board	Governor's Office	Secretary Of State	Government Innovation & Cooperation Bd	State Auditor	Mn State Retirement System	Public Employees Retirement	Municipal Board
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	208	390	562	31	919	334	581	35
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	6,137	535	761	19	962	618	1,360	43
Real Estate Mgt - Leasing (10 Fund)	0	2,245	1,347	1,347	3,143	0	449	449
Telecommunications (Allocable 10 Fd)	341	1,735	6,601	7	669	649	1,085	49
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	1,384	2,481	5,406	158	5,096	1,070	3,815	969
Central Mail - Allocable 10 Fd	16,816	1,435	5,248	8,483	1,263	0	0	88
Planning and Info Mgmt (old IPO)	3	519	7,349	5	142	3,942	468	67
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	470	1,491	1,644	60	1,405	756	1,745	241
Budget Planning & Operations	521	677	1,609	194	1,398	773	3,178	188
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	889	2,820	3,110	112	2,657	1,429	3,300	456
Finance-Computer Services Maps portion	2,100	6,661	7,347	264	6,273	3,375	7,795	1,076
Finance-Computer Services Sema 4 portion	2,718	5,101	7,356	407	12,015	4,361	7,606	457
Budget Service-computer operations	397	516	1,228	148	1,067	590	2,425	143
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	208	661	728	26	622	335	774	107
Statewide Payroll Service	667	1,251	1,803	100	2,946	1,069	1,865	112
Single Audit	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
DOER-Personnel Administration	3,620	6,793	9,795	543	16,000	5,808	10,129	608
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	174	327	471	26	770	280	487	29
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	121,104	15,357	19,434	0	14,827	56,607	46,387	2,065
OLA Audits-Program Audits	0	0	0	0	0	0	0	0
OLA Audits-Single Audits	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
Treasurer-Treasury	169	535	1,047	21	0	1,988	5,346	86
State Auditor	0	0	0	0	0	0	0	0
Allocation to general support agencies								
Actual FY 1996 Allocation	157,926	51,530	82,846	11,951	72,174	83,984	98,795	7,268
Budget 96 Allocation	141,471	53,691	77,881		61,086	101,973	104,825	6,428
Rollforward adjustment	16,455	(2,161)	4,965	11,951	11,088	(17,989)	(6,030)	840
FY 1995 audit adjustment	21	(242)	168	0	(43)	1,553	107	264
Final Rollforward adjustment	16,476	(2,403)	5,133	11,951	11,045	(16,436)	(5,923)	1,104

All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	G67 Revenue Department	G69 Teachers Retirement Association	G90 Revenue Intergovern- mental Pymts	G92 Ombudsperson For Families	G93 Military Order of the Purple Heart	G96 Uniform Laws	G98 Veterans of Foreign Wars	G99 Disabled American Veterans
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	11,277	463	0	34	0	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	12,589	587	161	33	0	4	0	0
Real Estate Mgt - Leasing (10 Fund)	4,041	449	0	898	449	0	449	449
Telecommunications (Allocable 10 Fd)	20,633	827	0	42	0	0	0	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	49,112	3,070	0	492	4	0	4	4
Central Mail - Allocable 10 Fd	71,375	0	0	9	5	0	0	0
Planning and Info Mgmt (old IPO)	63,741	3,635	0	10	0	0	0	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	15,850	778	2,158	150	1	5	1	1
Budget Planning & Operations	14,616	206	4,764	278	17	40	17	17
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	29,979	1,472	4,081	284	2	10	2	2
Finance-Computer Services Maps portion	70,805	3,477	9,638	671	6	23	4	4
Finance-Computer Services Sema 4 portion	147,563	6,062	0	447	0	0	0	0
Budget Service-computer operations	11,154	156	3,635	212	13	31	13	13
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	7,023	345	956	67	1	2	0	0
Statewide Payroll Service	36,178	1,486	0	110	0	0	0	0
Single Audit	1	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
DOER-Personnel Administration	196,506	8,072	0	595	0	0	0	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	9,447	388	0	29	0	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	145,568	33,943	0	0	0	0	5,454	0
OLA Audits-Program Audits	0	0	0	0	0	0	0	0
OLA Audits-Single Audits	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
Treasurer-Treasury	52,013	2,992	774	54	0	2	0	0
State Auditor	3	0	0	0	0	0	0	0
Allocation to general support agencies								
Actual FY 1996 Allocation	969,474	68,408	26,167	4,415	498	117	5,944	490
Budget 96 Allocation	1,037,573	80,221			521	115	5,759	522
Rollforward adjustment	(68,099)	(11,813)	26,167	4,415	(23)	2	185	(32)
FY 1995 audit adjustment	21,721	766	0	5	7	0	7	7
Final Rollforward adjustment	(46,378)	(11,047)	26,167	4,420	(16)	2	192	(25)

	G9J Ethical Practices Board	G9K Administrative Hearings	G9L Black Minnesotans Council	G9M Spanish Speaking Affairs Council	G9N Asian Pacific Council	G9Q Finance - Debt Service	G9R Finance - Non- Operating	GPR Finance Payroll
All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)								
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	70	668	26	32	0	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	67	1,027	37	31	23	0	218	0
Real Estate Mgt - Leasing (10 Fund)	449	898	449	449	449	0	0	0
Telecommunications (Allocable 10 Fd)	59	1,580	32	79	41	0	0	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	744	1,169	729	883	627	0	926	0
Central Mail - Allocable 10 Fd	595	14	94	335	168	0	101	0
Planning and Info Mgmt (old IPO)	1	531	0	22	16	0	0	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	259	1,521	169	195	192	465	720	5
Budget Planning & Operations	1,111	457	263	240	159	11,236	7,801	0
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	490	2,875	319	368	362	879	1,361	10
Finance-Computer Services Maps portion	1,158	6,792	752	869	854	2,079	3,214	23
Finance-Computer Services Serna 4 portion	909	8,742	337	426	0	0	0	0
Budget Service-computer operations	848	349	201	184	121	8,574	5,953	0
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	115	674	75	86	85	206	319	2
Statewide Payroll Service	223	2,143	83	104	0	0	0	0
Single Audit	0	0	0	0	0	12	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
DOER-Personnel Administration	1,210	11,640	449	566	0	0	0	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	58	560	22	27	0	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	5,137	6,090	3,177	14,509	6,460	0	0	0
OLA Audits-Program Audits	0	0	0	0	0	0	0	0
OLA Audits-Single Audits	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
Treasurer-Treasury	93	545	60	70	69	167	258	2
State Auditor	0	0	0	0	0	62	0	0
Allocation to general support agencies								
Actual FY 1996 Allocation	13,596	48,275	7,274	19,475	9,626	23,680	20,871	42
Budget 96 Allocation	12,083	46,962	10,338	18,533	8,884	12,787	43,207	
Rollforward adjustment	1,513	1,313	(3,064)	942	742	10,893	(22,336)	42
FY 1995 audit adjustment	40	(437)	1	2	5	17	221	0
Final Rollforward adjustment	1,553	876	(3,063)	944	747	10,910	(22,115)	42

	G9S Telecomm Access Comm Impaired	G9X Capitol Area Architecture Board	G9Y Disability Council	H12 Health	H55 Human Services Central Office	H55a Human Services Institutions	H75 Veterans Affairs	H76 Veterans Home Board
All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)								
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	43	83	9,338	12,344	39,854	269	6,077
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	54	88	11,591	25,033	37,781	279	5,392
Real Estate Mgt - Leasing (10 Fund)	0	449	449	7,184	46,248	0	449	449
Telecommunications (Allocable 10 Fd)	0	32	174	14,991	63,438	19,401	425	4,556
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	422	2,528	169,011	83,461	149,237	2,434	51,833
Central Mail - Allocable 10 Fd	0	25	328	3,383	55,560	0	687	104
Planning and Info Mgmt (old IPO)	0	10	214	8,897	593,876	0	179	2,441
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	130	407	35,195	38,411	57,883	1,964	12,875
Budget Planning & Operations	64	318	327	37,224	34,396	59,728	917	12,244
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	3	245	769	66,565	72,648	109,477	3,714	24,350
Finance-Computer Services Maps portion	6	580	1,814	157,218	171,584	258,566	8,772	57,511
Finance-Computer Services Sema 4 portion	0	555	1,092	122,194	161,537	521,519	3,520	79,519
Budget Service-computer operations	48	243	249	28,407	26,248	45,579	700	9,343
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	1	57	180	15,594	17,019	25,646	870	5,705
Statewide Payroll Service	0	136	267	29,959	39,604	127,862	863	19,495
Single Audit	0	0	0	366	8,108	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	738	1,454	162,722	215,115	694,493	4,687	105,894
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	0	35	70	7,823	10,342	33,387	225	5,091
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	0	11,703	2,118	13,768	140,908	0	477	42,733
OLA Audits-Program Audits	0	0	0	0	3,440	0	0	0
OLA Audits-Single Audits	0	0	0	16,859	123,464	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
Treasurer-Treasury	1	47	146	12,631	19,181	20,774	705	4,621
State Auditor	0	0	0	1,883	41,747	0	0	0
Allocation to general support agencies								
Actual FY 1996 Allocation	124	15,822	12,757	932,803	2,003,712	2,201,187	32,136	450,233
Budget 96 Allocation	75,114	14,644	15,001	774,661	3,338,643	1,676,448	44,281	250,740
Rollforward adjustment	(74,990)	1,178	(2,244)	158,142	(1,334,931)	524,739	(12,145)	199,493
FY 1995 audit adjustment	(2,432)	46	(12)	839	(338,954)	89,791	(42)	1,495
Final Rollforward adjustment	(77,422)	1,224	(2,256)	158,981	(1,673,885)	614,530	(12,187)	200,988

All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	H7B Medical Practices Board	H7C Nursing Board	H7D Pharmacy Board	H7F Dentistry Board	H7H Chiropractors Board	H7J Optometry Board	H7K Nursing Home Admin Board	H7L Social Work Board	H7M Marriage & Family Therapy Bd
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	238	241	127	69	41	9	18	81	13
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	307	291	134	87	46	8	25	74	14
Real Estate Mgt - Leasing (10 Fund)	898	898	1,786	898	898	898	898	898	898
Telecommunications (Allocable 10 Fd)	280	145	81	115	32	12	15	85	15
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	2,704	1,363	2,055	1,413	1,523	586	555	1,153	546
Central Mail - Allocable 10 Fd	1,518	2,828	172	744	75	0	0	0	0
Planning and Info Mgmt (old IPO)	45	502	188	78	1	2	16	60	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	1,478	951	576	475	437	165	198	436	164
Budget Planning & Operations	646	391	333	223	165	150	124	121	124
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	2,795	1,799	1,090	899	826	312	374	824	311
Finance-Computer Services Maps portion	6,601	4,249	2,574	2,123	1,951	735	885	1,947	732
Finance-Computer Services Sema 4 portion	3,114	3,161	1,659	894	534	120	231	1,055	172
Budget Service-computer operations	492	299	254	170	126	115	95	93	95
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	655	422	255	211	194	73	88	193	73
Statewide Payroll Service	764	775	406	219	131	29	56	259	42
Single Audit	0	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	4,147	4,209	2,210	1,190	710	159	307	1,405	230
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	199	202	106	57	34	8	15	67	11
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	11,650	53	4,448	2,806	2,806	3,442	3,018	2,859	0
OLA Audits-Program Audits	0	0	0	0	0	0	0	0	0
OLA 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	530	341	207	170	157	59	71	156	59
State Auditor	0	0	0	0	0	0	0	0	0
Allocation to general support agencies									
Actual FY 1996 Allocation	39,061	23,120	18,671	12,841	10,687	6,882	6,989	11,766	3,499
Budget 96 Allocation	32,610	32,789	10,910	11,080	6,969	4,105	5,512	7,527	2,936
Rollforward adjustment	6,451	(9,669)	7,761	1,761	3,718	2,777	1,477	4,239	563
FY 1995 audit adjustment	53	633	142	66	(45)	43	(4)	243	1
Final Rollforward adjustment	6,504	(9,036)	7,903	1,827	3,673	2,820	1,473	4,482	564

All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	H7Q Podiatric Medicine Board	H7R Veterinary Board	H7U Dietetics & Nutrition Board	H7V Psychology Board	H9G Ombudsman Mental Health & Mental Retar	J33 Trial Courts	J52 Public Defense Board	J58 Court Of Appeals
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	15	4	56	156	5,888	3,749	688
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	4	24	6	54	166	10,335	3,648	922
Real Estate Mgt - Leasing (10 Fund)	898	898	0	898	898	0	449	449
Telecommunications (Allocable 10 Fd)	6	11	7	37	262	5,933	4,845	568
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	286	468	454	1,324	1,377	5,346	3,078	854
Central Mail - Allocable 10 Fd	0	50	0	0	264	277	0	1,255
Planning and Info Mgmt (old IPO)	2	0	2	5	78	630	336	39
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	74	171	105	362	402	6,733	3,372	333
Budget Planning & Operations	101	208	119	153	463	3,731	2,330	214
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	140	323	200	686	759	12,734	6,377	630
Finance-Computer Services Maps portion	331	761	471	1,620	1,794	30,077	15,062	1,489
Finance-Computer Services Sema 4 portion	0	184	56	729	2,046	77,045	49,064	8,995
Budget Service-computer operations	78	159	91	117	353	2,847	1,778	163
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	33	76	46	160	178	2,983	1,494	147
Statewide Payroll Service	0	45	14	179	501	18,889	12,029	2,206
Single Audit	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	245	75	972	2,725	102,599	65,337	11,978
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	0	12	4	47	131	4,933	3,141	576
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	159	159	0	0	0	0	16,469	0
OLA Audits-Program Audits	0	0	0	0	0	0	0	0
OLA Audits-Single Audits	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
Treasurer-Treasury	27	61	38	130	144	2,417	1,210	120
State Auditor	0	0	0	0	0	0	2	0
Allocation to general support agencies								
Actual FY 1996 Allocation	2,139	3,870	1,692	7,529	12,697	293,397	193,770	31,626
Budget 96 Allocation	2,100	4,216		6,345	10,645	252,513	109,737	28,597
Rollforward adjustment	39	(346)	1,692	1,184	2,052	40,884	84,033	3,029
FY 1995 audit adjustment	1	5	(1)	5	(23)	(820)	(1,072)	(106)
Final Rollforward adjustment	40	(341)	1,691	1,189	2,029	40,064	82,961	2,923

All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	J65 Supreme Court	J68 Tax Court of Appeals	J70 Judicial Standards Board	L28 Senate	L31 House Of Representatives	L51 Waste Mgmt Leg Comm	L5A Fiscal Policy Leg Comm	L5B Waster Leg Comm
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	1,471	55	17	0	0	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	2,466	95	42	2,419	3,324	0	0	0
Real Estate Mgt - Leasing (10 Fund)	3,592	449	449	0	0	0	0	0
Telecommunications (Allocable 10 Fd)	10,374	56	74	0	0	0	0	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	9,727	470	241	0	0	0	0	0
Central Mail - Allocable 10 Fd	5,094	96	0	0	0	0	0	0
Planning and Info Mgmt (old IPO)	21,651	106	7	2	297	0	0	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	3,642	177	97	29	44	0	0	0
Budget Planning & Operations	2,266	273	180	171	240	9	9	9
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	6,890	334	184	55	85	0	0	0
Finance-Computer Services Maps portion	16,272	790	433	132	201	1	1	1
Finance-Computer Services Sema 4 portion	19,257	718	222	0	0	0	0	0
Budget Service-computer operations	1,730	208	137	130	184	7	7	7
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	1,614	79	43	13	20	0	0	0
Statewide Payroll Service	4,721	177	54	0	0	0	0	0
Single Audit	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
DOER-Personnel Administration	25,645	956	295	0	0	0	0	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	1,232	46	14	0	0	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	16,998	2,012	0	0	0	0	0	0
OLA Audits-Program Audits	0	0	0	290,813	290,813	0	0	0
OLA Audits-Single Audits	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
Treasurer-Treasury	1,307	63	35	11	16	0	0	0
State Auditor	3	0	0	0	0	0	0	0
Allocation to general support agencies								
Actual FY 1996 Allocation	155,952	7,160	2,524	293,775	295,224	17	17	17
Budget 96 Allocation	194,362	6,054		50,880	49,933			
Rollforward adjustment	(38,410)	1,106	2,524	242,895	245,291	17	17	17
FY 1995 audit adjustment	(523)	31	0	(1,475)	(1,077)			
Final Rollforward adjustment	(38,933)	1,137	2,524	241,420	244,214	17	17	17

All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	L5D Legislative Coordinating Commission	L5F Legislative Reference Library	L5G Revisor Of Statutes	L5H Administrative Rules Comm	L5K Pensions & Retirement Leg Comm	L5L Mississippi River Parkway	L5M Great Lakes Leg Comm	L5N MN Resources Legislative Comm
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	0	0	0	0	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	346	150	588	0	0	4	0	58
Real Estate Mgt - Leasing (10 Fund)	0	0	0	0	0	0	0	0
Telecommunications (Allocable 10 Fd)	0	0	0	0	0	0	0	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	0	0	0	0	0	0	0
Central Mail - Allocable 10 Fd	0	0	0	0	0	0	0	0
Planning and Info Mgmt (old IPO)	0	0	189	0	0	0	0	11
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	66	4	40	0	0	2	0	29
Budget Planning & Operations	854	49	200	9	9	40	9	347
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	123	8	77	0	0	4	0	54
Finance-Computer Services Maps portion	291	19	181	1	1	9	1	129
Finance-Computer Services Sema 4 portion	0	0	0	0	0	0	0	0
Budget Service-computer operations	652	37	152	7	7	31	7	265
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	29	2	18	0	0	1	0	13
Statewide Payroll Service	0	0	0	0	0	0	0	0
Single Audit	0	0	0	0	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	0	0	0	0	0	0	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	0	0	0	0	0	0	0	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	0	0	0	0	0	0	0	0
OLA Audits-Program Audits	0	0	0	0	0	0	0	0
OLA Audits-Single Audits	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
Treasurer-Treasury	23	2	14	0	0	1	0	10
State Auditor	0	0	0	0	0	0	0	0
Allocation to general support agencies								
Actual FY 1996 Allocation	2,384	271	1,459	17	17	92	17	914
Budget 96 Allocation	33,996							
Rollforward adjustment	(31,612)	271	1,459	17	17	92	17	914
FY 1995 audit adjustment								
Final Rollforward adjustment	(31,612)	271	1,459	17	17	92	17	914

All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	L5P Employee Relations Leg Comm	P01 Military Affairs	P07 Public Safety	P08 Ombudsmen For Corrections	P78 Corrections	P7T POST Board	P94 MN Safety Council	P9E Sentencing Guidelines	P9Z Automobile Theft & Prevention Bd
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0	0
Employee Assistance Program	0	2,619	15,339	76	29,080	94	0	60	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	0	3,500	18,303	123	33,571	110	0	59	0
Real Estate Mgt - Leasing (10 Fund)	0	449	26,042	0	22,002	1,347	0	449	0
Telecommunications (Allocable 10 Fd)	0	11,659	36,579	70	34,596	90	0	46	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	0	23,447	120,428	470	223,932	1,420	4	568	0
Central Mail - Allocable 10 Fd	0	0	121,356	35	3,462	402	0	113	0
Planning and Info Mgmt (old IPO)	0	1,854	68,414	984	11,691	28	0	5	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	0	11,481	96,160	144	63,208	499	1	132	0
Budget Planning & Operations	9	2,718	38,458	177	39,728	643	17	121	0
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
Accounting Services	0	21,716	181,872	273	119,548	943	2	249	0
Finance-Computer Services Maps portion	1	51,288	429,553	647	282,356	2,227	6	589	0
Finance-Computer Services Sema 4 portion	0	34,264	200,717	994	380,542	1,218	0	787	0
Budget Service-computer operations	7	2,074	29,348	135	30,317	490	13	93	0
FINANCE-OTHER	0	0	0	0	0	0	0	0	0
Financial Reporting	0	5,087	42,606	65	28,006	221	1	58	0
Statewide Payroll Service	0	8,401	49,210	244	93,298	299	0	193	0
Single Audit	0	55	68	0	11	0	0	0	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
DOER-Personnel Administration	0	45,627	267,289	1,324	506,758	1,622	0	1,048	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	0	2,193	12,850	64	24,362	78	0	50	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	0	14,032	53,217	212	67,833	8,314	0	3,601	0
OLA Audits-Program Audits	0	0	0	0	84,839	0	0	0	0
OLA Audits-Single Audits	0	21,039	0	0	0	0	0	0	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
Treasurer-Treasury	0	4,120	34,860	52	22,685	179	0	47	0
State Auditor	0	280	348	0	60	0	0	0	0
Allocation to general support agencies									
Actual FY 1996 Allocation	17	267,903	1,843,017	6,089	2,101,885	20,224	44	8,268	0
Budget 96 Allocation		241,434	1,994,958	5,464	1,382,647	17,517	71	6,924	
Rollforward adjustment	17	26,469	(151,941)	625	719,238	2,707	(27)	1,344	0
FY 1995 audit adjustment		(3,073)	28,834	72	2,725	1	0	10	0
Final Rollforward adjustment	17	23,396	(123,107)	697	721,963	2,708	(27)	1,354	0

All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	R18 Environmental Assistance Board	R29 Natural Resources	R32 Pollution Control	R9C Voyageurs National Park	R9F MN/Wisc. Boundaries Commission	R9P Water & Soil Resources Bd	T79 Transportation	T9B Metro Council
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0	0	0	0	0	0
Commissioner	0	0	0	0	0	0	0	0
Employee Assistance Program	589	24,978	6,653	7	0	446	43,020	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	665	25,509	10,639	8	1	547	54,996	0
Real Estate Mgt - Leasing (10 Fund)	1,347	18,859	4,041	0	0	1,796	10,777	0
Telecommunications (Allocable 10 Fd)	573	38,193	14,263	63	0	1,027	71,440	0
BUREAU OF OPERATIONS MANAGEMENT	0	0	0	0	0	0	0	0
Materials Management - Allocable 10 Fund	10,265	68,220	65,310	222	11	8,888	764,957	4
Central Mail - Allocable 10 Fd	2,983	28,531	11,763	0	0	1,687	15,679	0
Planning and Info Mgmt (old IPO)	593	5,984	5,239	0	0	267	37,595	12
DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	0
FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0
Analysis & Control	1,981	119,653	20,648	105	19	1,444	337,826	3
Budget Planning & Operations	4,559	73,644	31,094	101	58	1,375	55,922	34
FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0
Accounting Services	3,747	226,304	39,053	199	35	2,732	638,944	6
Finance-Computer Services Maps portion	8,850	534,495	92,239	468	85	6,452	1,509,088	14
Finance-Computer Services Sema 4 portion	7,712	326,849	87,056	93	0	5,827	562,956	0
Budget Service-computer operations	3,479	56,198	23,729	78	44	1,049	42,675	26
FINANCE-OTHER	0	0	0	0	0	0	0	0
Financial Reporting	877	53,015	9,149	46	8	640	149,682	1
Statewide Payroll Service	1,890	80,134	21,344	23	0	1,428	138,021	0
Single Audit	1	21	63	0	0	1	1,192	0
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0
DOER-Personnel Administration	10,269	435,256	115,931	124	0	7,759	749,673	0
DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0
Mediation Services-State Agencies	494	20,925	5,573	6	0	373	36,041	0
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
OLA Audits-Financial Audits	1,853	66,138	23,829	53	0	12,232	105,430	0
OLA Audits-Program Audits	0	0	0	0	0	0	21,090	0
OLA Audits-Single Audits	0	0	0	0	0	0	5,025	0
TREASURER'S OFFICE	0	0	0	0	0	0	0	0
Treasurer-Treasury	711	43,587	7,411	38	7	518	121,305	1
State Auditor	4	108	320	0	0	4	6,138	0
Allocation to general support agencies								
Actual FY 1996 Allocation	63,442	2,246,601	595,347	1,634	268	56,492	5,479,472	101
Budget 96 Allocation	33,041	1,879,593	500,793	2,122	161	101,998	2,778,961	281
Rollforward adjustment	30,401	367,008	94,554	(488)	107	(45,506)	2,700,511	(180)
FY 1995 audit adjustment	227	(3,003)	(2,087)	(9)	0	619	7,251	
Final Rollforward adjustment	30,628	364,005	92,467	(497)	107	(44,887)	2,707,762	(180)

All State Agencies State Fiscal Year 1996 (Actual) State Version (shows all agencies)	T9T Transportation Regulation Board	Z99 Other	Total
BUREAU OF ADMINISTRATIVE MANAGEMENT	0	0	0
Commissioner	0	0	460,813
Employee Assistance Program	41	0	375,976
Personnel Services	0	0	405,018
Fiscal Services	0	0	697,286
BUREAU OF FACILITIES MANAGEMENT	0	0	0
Facilities Mgmt - Allocable	86	0	497,397
Real Estate Mgt - Leasing (10 Fund)	898	9,878	317,897
Telecommunications (Allocable 10 Fd)	102	0	585,564
BUREAU OF OPERATIONS MANAGEMENT	0	0	0
Materials Management - Allocable 10 Fund	211	0	2,432,470
Central Mail - Allocable 10 Fd	447	0	506,794
Planning and Info Mgmt (old IPO)	28	27,165	1,047,230
DEPARTMENT OF FINANCE	0	0	0
FINANCE-BUDGET DIVISION	0	0	0
Analysis & Control	89	0	1,189,630
Budget Planning & Operations	78	0	631,186
FINANCE-ACCOUNTING DIVISION	0	0	0
Accounting Services	168	0	2,249,992
Finance-Computer Services Maps portion	397	0	5,314,150
Finance-Computer Services Sema 4 portion	529	0	4,919,810
Budget Service-computer operations	60	0	481,670
FINANCE-OTHER	0	0	0
Financial Reporting	39	0	527,089
Statewide Payroll Service	130	0	1,206,218
Single Audit	0	0	12,339
DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0
DOER-Personnel Administration	705	0	6,551,704
DEPARTMENT OF MEDIATION SERVICES	0	0	0
Mediation Services-State Agencies	34	0	314,871
OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0
OLA Audits-Financial Audits	2,118	147,157	2,137,556
OLA Audits-Program Audits	0	414,046	1,325,946
OLA Audits-Single Audits	0	9,909	629,110
TREASURER'S OFFICE	0	0	0
Treasurer-Treasury	32	0	489,504
State Auditor	0	0	63,535
Allocation to general support agencies		709,280	709,340
Actual FY 1996 Allocation	6,192	1,317,435	36,080,295
Budget 96 Allocation	8,130	1,533,657	30,916,192
Rollforward adjustment	(1,938)	(216,222)	5,164,103
FY 1995 audit adjustment	(3)	9,977	(307,929)
Final Rollforward adjustment	(1,941)	(206,245)	5,472,032



Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1996 (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	3.2 Bureau of Property Mgmt	3.3 Plant Mgmt Resource Recovery	3.4 Facilities Management Leasing	Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Transactions	Net Costs	Obj 1x-2x Costs	No. of Leases
<b>First Stepdown</b>																				
1.2		Equipment Use Charge	515,336	(515,336)																
2.2	02000	DEPARTMENT OF ADMINISTRATION																		
2.3	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT		22,226	(22,226)															
2.3	4100	Commissioner	519,971		5,679	(525,650)														
2.4	3110	Employee Assistance Program	362,153		3,956		(366,109)													
2.5	4140	Personnel Services	457,013		4,992			(462,005)												
2.6	3150	Fiscal Services	691,809		7,557			0	(699,466)											
2.7	100-	Admin Mgmt - Non allocable			42			0	0											
3.2	2300	BUREAU OF FACILITIES MANAGEMENT		5,929		8,835	118	7,853	7,225	(30,060)										
3.3	4721	Facilities Mgmt - Allocable	475,047					0	0	20,119	(495,166)									
3.4	4320	Real Estate Mgt - Leasing (10 Fund)	322,459					0	0	9,941										(332,400)
4.2	4490	Telecommunications (Allocable 10 Fd)	559,171	10,212		8,299	110	7,294	1,526		88									
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT		38,222		41,935	554	36,857	10,397		653	1,328								
5.3	5211-5216	Materials Management - Allocable 10 Fund	2,368,166																	
5.4	4222	Central Mail - Allocable 10 Fd	515,764																	
6.3	4500	Planning and Info Mgmt (old IPO)	1,205,249																	
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt	0																	
7.2	G10	DEPARTMENT OF FINANCE	1,414,302	127,795			1,417				3,383	885								
8.2	1000	FINANCE-BUDGET DIVISION																		
8.3	2000	Analysis & Control	1,089,685																	
8.4	2000	Budget Planning & Operations	583,289																	
8.5	2000	Budget Division Gen'l Gov't																		
9.2	1000	FINANCE-ACCOUNTING DIVISION																		
9.3	1000	Accounting Services	2,062,322																	
9.4	4000	SSP Development																		
9.5	4000	Finance-Computer Services Maps portion	4,870,886																	
9.5a	4000	Finance-Computer Services Sema 4 portion	4,534,185																	
9.6	4000	Budget Service-computer operations	445,407																	
9.7	1000	Accounting Division Gen'l Gov't																		
10.2	1000	FINANCE-OTHER																		
10.3	1000	Financial Reporting	483,127																	
10.4	1000	Statewide Payroll Service	1,111,853																	
10.5	1000	Single Audit	11,222																	
10.6	1000	Other General Government																		
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	343,406	203,214			922				1,010	443								
11.3	100-0000	DOER-Personnel Administration	5,951,369																	
11.4	100-0000	DOER-SSP																		
11.5	100-0000	EMPLOYEE REL-ALL OTHER																		
12.2	G45	DEPARTMENT OF MEDIATION SERVICES		15,620			188				265									
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	311,570																	
12.4	100-3000	MEDIATION SVCS-OTHER																		
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	771,143	62,359			569				673	443								
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	1,894,318																	
13.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	1,060,807																	
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	507,963																	
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T																		
14.2	G64	TREASURER'S OFFICE		29,759			107				379	443								
14.3	100-1001	TREASURER-TREASURY	479,485																	

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1996 (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	Net Costs	Obj 1x-2x Costs	No. of Leases
14.4	100-1001	TREASURER-OTHER										
15.2	G61	State Auditor	61,918									
		<b>Second Stepdown</b>										
	02000	DEPARTMENT OF ADMINISTRATION										
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT			23,799	314	20,917	9,627			317	12,393
16.3	4100	Commissioner										2,656
16.4	3110	Employee Assistance Program										
16.5	4140	Personnel Services										
16.6	3150	Fiscal Services										
16.7	100-	Admin Mgmt - Non allocable										
17.2	2300	BUREAU OF FACILITIES MANAGEMENT									153	443
17.3	4721	Facilities Mgmt - Allocable										
17.4	4320	Real Estate Mgt - Leasing (10 Fund)										
18.2	4490	Telecommunications (Allocable 10 Fd)										
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT										
19.3	5211-5216	Materials Management - Allocable 10 Fund										
19.4	4222	Central Mail - Allocable 10 Fd										
20.3	4500	Planning and Info Mgmt (old IPO)										
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt										
21.2	G 10	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	SSP Development										
23.5	4000	Finance-Computer Services Maps portion										
23.5a	4000	Finance-Computer Services Sema 4 portion										
23.6	4000	Budget Service-computer operations										
23.7	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 ADMIN										
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										
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS										
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS										
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T										

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1996 (Actual)

			Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Transactions	Net Costs	Obj 1x-2x Costs	No. of Leases	
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 Property Mgmt	3.3 Plant Mgmt Resource Recovery	3.4 Facilities Management Leasing
28.2	G64	TREASURER'S OFFICE									
28.3	100-1001	TREASURER-TREASURY									
28.4	100-1001	TREASURER-OTHER									
29.2	G61	State Auditor									
	99YYY	Consumer Agencies									
	02000	Administration									
	4137	Public Broadcasting						306		23	
	100-2200	Materials Management Division						0			443
	5216	Materials Service and Distribution		7,503		99	6,594	5,116		104	
	4330	State Building Code		16,691		220	14,670	8,962		304	443
	3510	Public Info Policy Analysis - PIPA		3,032		40	2,665	791		44	
	100-2500	Electronic Data Interchange (EDI)					0	0			
	3300	Building Construction		18,130		239	15,935	11,330		1,888	443
	3160	Oil Overcharge (Stripper Wells)		488		6	429	620		9	
	173-2400	911 Emergency					0	0			
	3180	STAR (Tech Related Asst)		2,865		38	2,518	3,397		85	
	3200	Volunteer Services		1,871		25	1,644	2,662		46	443
	4717	Capital Group Parking		8,095		107	7,115	28,139		182	443
	3240	Travel Management		12,362		163	10,866	79,966		644	
	3170	Development Disabilities		618		8	543	2,492		54	2,213
	2200	Risk Management		3,631		48	3,191	6,842		651	1,328
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)					0	490		9	2,213
	4501	Government Information Access Council		2,291		30	2,014	1,854		50	
	690-2300	Building Fund Operations (69 Fund)					0	0			
	2300	Plant Management (Consolidated)		136,258		1,799	119,760	195,775		3,346	4,426
	4221	Minnesota Bookstore		12,010		159	10,556	16,706		349	443
	4220	Records Activities		9,485		125	8,336	8,883		141	
	2600	Management Analysis		18,822		248	16,543	6,409		263	885
	4223	Printing Services		30,307		400	26,638	46,468		663	885
	5217	Central Stores		7,373		97	6,480	66,331		1,065	443
	4230	Cooperative Purchasing		3,649		48	3,208	2,434		107	
	2400	Computer Services/Telecomm (97 Fund)		143,872		1,899	126,452	144,091		8,301	
	4222	Central Mail - Addressing/Inserting		3,328		44	2,925	15,803		39	
	4321	Real Estate Management						69		10	
		Other-non allocable						14,954			
	B04	Agriculture Department				3,834				4,684	7,967
	B11	Barber Examiners Board				16				19	
	B13	Commerce Department				2,088				7,090	443
	B14	Animal Health Board				269				388	
	B21	Economic Security				15,305				16,485	22,573
	B22	Trade & Economic Development Department (DTED)				1,738				2,816	1,770
	B23	MN Business Finance, Inc.				41				72	
	B34	Housing Finance Agency				1,247				1,827	885
	B41	Workers' Compensation Court of Appeals				165				209	443
	B42	Labor & Industry Department				3,327				16,759	5,754
	B43	Iron Range Resources & Rehab. Board (IRRRB)				1,055				1,588	1,328
	B7A	Electricity Board				184				841	2,213
	B7E	Architecture, Engineering, Land Surveying & Landscap Architecture				64				80	443
	B7G	Boxing Board								10	
	B7N	Horticulture Society - Grant Agency									
	B7P	Accountancy Board				37				74	885
	B7S	Private Detective & Protective Agent Services Brd				10				13	
	B80	Public Service Department				1,054				2,050	443
	B82	Public Utilities Commission				405				518	443
	B9A	World Trade Center Corp.				45				89	
	B9D	Amateur Sports Commission				111				77	
	B9H	Harmful Substances Compensation									
	B9U	MN Technology Institute								1,273	
	B9V	Agriculture Utilization Research Institute - Grant Agency									
	E25	Center for Arts Education				535				724	443

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1996 (Actual)

			Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Transactions	Net Costs	Obj 1x-2x Costs	No. of Leases
Sched. No.	Dept. Div.	Name	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 Property Mgmt	3.3 Plant Mgmt Resource Recovery	3.4 Facilities Management Leasing
E26		MN State Colleges & Universities			98,352				116,833	50,015
E35		Education Aids			80				1,065	
E37		Children, Families & Learning Department			3,208				4,909	2,656
E40		Historical Society								
E44		Faribault Academies			1,323				1,377	1,328
E48		Labor Interpretive Center			8				15	
E50		MN State Arts Board			139				157	443
E60		Higher Education Services Office			383				2,294	443
E77		Zoological Garden			1,776				2,061	443
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			24				28	
G03		Lottery			1,694				1,384	3,541
G05		Racing Commission			60				142	
G06		Attorney General			3,848				4,775	2,656
G09		Gambling Control Board			332				322	1,328
G15		Intergovernmental Information Systems			28				88	443
G16		Adm Cap Projects							4	
G17		Human Rights Department			424				492	1,328
G19		Indian Affairs Council			58				81	443
G24		Department of Employee Relations-Non-general fund			806				1,282	
G30		Strategic & Long Range Planning Office			595				826	443
G38		Investment Board			200				6,024	
G39		Governor's Office			375				525	2,213
G53		Secretary of State			541				747	1,328
G59		Government Innovation and Cooperation Board			30				19	1,328
G61		State Auditor			884				944	3,098
G62		MN State Retirement System (MSRS)			321				607	
G63		Public Employees Retirement Association (PERA)			559				1,335	443
G66		Municipal Board			34				42	443
G67		Revenue Department			10,852				12,357	3,983
G69		Teachers Retirement Association (TRA)			446				576	443
G90		Revenue Intergovernmental Payments							158	
G92		Ombudsperson for Families							32	885
G93		Military Order of the Purple Heart - Grant Agency								443
G96		Uniform Laws Commission - Grant Agency							4	
G98		Veterans of Foreign Wars - Grant Agency								443
G99		Disabled American Veterans - Grant Agency								443
G9J		Ethical Practices Board			67				66	443
G9K		Administrative Hearings			643				1,008	885
G9L		Black Minnesotans Council			25				36	443
G9M		Spanish Speaking Affairs Council			31				30	443
G9N		Asian Pacific Minnesotans Council							23	443
G9Q		Finance - Debt Service								
G9R		Finance - Non-Operating							214	
GPR		Finance-payroll								
G9S		Telecomm Access-Comm Impaired								
G9X		Capitol Area Architectural & Planning Board			41				53	443
G9Y		Disability Council			80				86	443
H12		Health Department			8,986				11,378	7,082
H55		Human Services -Central Office			11,879				24,572	45,589
H55a		Human Services-Institutions			38,353				37,086	
H75		Veterans Affairs Department			259				274	443
H76		Veterans Homes Board			5,848				5,293	443
H7B		Medical Practices Board			229				301	885
H7C		Nursing Board			232				286	885
H7D		Pharmacy Board			122				132	1,770
H7F		Dentistry Board			66				85	885

Allocation of General Support Costs  
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			Net Costs	Avg. FTE	Avg. FTE	Avg. FTE	Transactions	Net Costs	Obj 1x-2x Costs	No. of Leases		
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 Property Mgmt	3.3 Plant Mgmt Resource Recovery	3.4 Facilities Management Leasing	
H7H		Chiropractors Board				39				45	885	
H7J		Optometry Board				9				8	885	
H7K		Nursing Home Administrators Board				17				25	885	
H7L		Social Work Board				78				73	885	
H7M		Marriage & Family Therapy Board				13				14	885	
H7Q		Podiatric Medicine Board								4	885	
H7R		Veterinary Medicine Board				14				24	885	
H7U		Dietetics & Nutrition Practices Board				4				6		
H7V		Psychology Board				54				53	885	
H9G		Ombudsman - Mental Health and Mental Retardation				150				163	885	
J33		Trial Courts				5,686				10,145		
J52		Public Defense Board				3,608				3,581	443	
J58		Court of Appeals				662				905	443	
J65		Supreme Court				1,416				2,421	3,541	
J68		Tax Court of Appeals				53				93	443	
J70		Judicial Standards Board				16				41	443	
L28		Senate								2,374		
L31		House of Representatives								3,263		
L51		Waste Management Leg Comm										
L5A		Fiscal Policy Leg Comm										
L5B		Waste Leg Comm										
L5D		Legislative Coordinating Commission								340		
L5F		Legislative Reference Library								147		
L5G		Revisor of Statutes								577		
L5H		Administrative Rules Comm										
L5K		Pensions and Retirement Leg Comm										
L5L		Mississippi River Parkway Leg Commission								4		
L5M		Great Lakes Leg Comm										
L5N		MN Resources Legislative Commission								55		
L5P		Employee Relations Leg Comm										
P01		Military Affairs Department				2,520				3,436	443	
P07		Public Safety Department				14,781				17,966	25,671	
P08		Ombudsman - Corrections				73				121		
P78		Corrections Department				27,985				32,953	21,688	
P7T		Peace Officer Standards & Training Board (POST)				90				108	1,328	
P94		MN Safety Council - Grant Agency										
P9E		Sentencing Guidelines Commission				58				58	443	
P9Z		Automobile Theft Prevention Board										
R18		Environmental Assistance, Office of				567				653	1,328	
R29		Natural Resources Department				24,037				25,040	18,590	
R32		Pollution Control Agency				6,402				10,443	3,983	
R9C		Voyageurs National Park				7				8		
R9F		MN/Wisc. Boundary Area Commission - Grant Agency								1		
R9P		Water & Soil Resources Board				429				537	1,770	
T79		Transportation Department				41,400				53,984	10,623	
T9B		Metro Council Transit Commission - Grant Agency										
T9T		Transportation Regulation Board				39				84	885	
Z89		Other									9,737	
			36,080,295	0	0	(1)	3	(2)	(1)	0	(1)	13

Allocation of General Support Costs  
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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
		<b>First Stepdown</b>										
1.2		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	4100	Commissioner										
2.4	3110	Employee Assistance Program										
2.5	4140	Personnel Services										
2.6	3150	Fiscal Services										
2.7	100-	Admin Mgmt - Non allocable										
3.2	2300	BUREAU OF FACILITIES MANAGEMENT										
3.3	4721	Facilities Mgmt - Allocable										
3.4	4320	Real Estate Mgt - Leasing (10 Fund)										
4.2	4490	Telecommunications (Allocable 10 Fd)	(586,700)									
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT	723	(130,669)								
5.3	5211-5216	Materials Management - Allocable 10 Fund	0	73,983	(2,442,149)							
5.4	4222	Central Mail - Allocable 10 Fd	0	16,113		(531,877)						
6.3	4500	Planning and Info Mgmt (old IPO)	0	37,652		0	(1,242,901)					
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt	0	2,921		0	0					
7.2	G10	DEPARTMENT OF FINANCE	3,983	0	7,176	23,191	188,809	(1,780,941)				
8.2	1000	FINANCE-BUDGET DIVISION	0	0	0	0	0	159,654	(159,654)			
8.3	2000	Analysis & Control	0	0	0	0	0	96,529		(1,186,214)		
8.4	2000	Budget Planning & Operations	0	0	0	0	0	0	51,670	0	(634,959)	
8.5	2000	Budget Division Gen'l Gov't	0	0	0	0	0	0	11,455	0	0	
9.2	1000	FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	1,453,235	0	0	0	(1,453,235)
9.3	1000	Accounting Services	0	0	0	0	0	0	0	0	0	182,690
9.4	4000	SSP Development	0	0	0	0	0	0	0	0	0	376,727
9.5	4000	Finance-Computer Services Maps portion	0	0	0	0	0	0	0	0	0	431,484
9.5a	4000	Finance-Computer Services Sema 4 portion	0	0	0	0	0	0	0	0	0	401,658
9.6	4000	Budget Service-computer operations	0	0	0	0	0	0	0	0	0	39,456
9.7	1000	Accounting Division Gen'l Gov't	0	0	0	0	0	0	0	0	0	21,220
10.2	1000	FINANCE-OTHER	0	0	0	0	0	168,052	0	0	0	0
10.3	1000	Financial Reporting	0	0	0	0	0	0	0	0	0	0
10.4	1000	Statewide Payroll Service	0	0	0	0	0	0	0	0	0	0
10.5	1000	Single Audit	0	0	0	0	0	0	0	0	0	0
10.6	1000	Other General Government	0	0	0	0	0	0	0	0	0	0
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	1,131	0	7,140	3,083	4,085	0	0	1,470	1,434	0
11.3	100-0000	DOER-Personnel Administration	0	0	0	0	0	0	0	0	0	0
11.4	100-0000	DOER-SSP	0	0	0	0	0	0	0	0	0	0
11.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	0	0
12.2	G45	DEPARTMENT OF MEDIATION SERVICES	331	0	1,702	453	133	0	0	502	1,551	0
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0	0
12.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0	0
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	526	0	3,380	678	1,030	0	0	753	376	0
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0	0
13.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0	0
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T	0	0	0	0	0	0	0	0	0	0
14.2	G64	TREASURER'S OFFICE	224	0	865	216	170	0	0	833	1,612	0
14.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0	0

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Sched. No.	Dept. Div.	Name	Telephone Costs	Net Costs	Purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs	Transactions	Budget trans	Net Costs
			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
14.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0	0
15.2	G61	State Auditor	0	0	0	0	0	0	0	0	0	0
		<b>Second Stepdown</b>	0	0	0	0	0	0	0	0	0	0
	02000	DEPARTMENT OF ADMINISTRATION	0	0	0	0	0	0	0	0	0	0
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT	314	0	3,607	198	109	0	0	707	943	0
16.3	4100	Commissioner	0	0	0	0	0	0	0	0	0	0
16.4	3110	Employee Assistance Program	0	0	0	0	0	0	0	0	0	0
16.5	4140	Personnel Services	0	0	0	0	0	0	0	0	0	0
16.6	3150	Fiscal Services	0	0	0	0	0	0	0	0	0	0
16.7	100-	Admin Mgmt - Non allocable	0	0	0	0	0	0	0	0	0	0
17.2	2300	BUREAU OF FACILITIES MANAGEMENT	104	0	1,477	141	53	0	0	531	1,124	0
17.3	4721	Facilities Mgmt - Allocable	0	0	0	0	0	0	0	0	0	0
17.4	4320	Real Estate Mgt - Leasing (10 Fund)	0	0	0	0	0	0	0	0	0	0
18.2	4490	Telecommunications (Allocable 10 Fd)	228	0	550	74	30	0	0	112	66	0
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT	0	0	4,748	1,410	225	0	0	764	771	0
19.3	5211-5216	Materials Management - Allocable 10 Fund	0	0	0	0	0	0	0	0	0	0
19.4	4222	Central Mail - Allocable 10 Fd	0	0	0	0	0	0	0	0	0	0
20.3	4500	Planning and Info Mgmt (old IPO)	0	0	0	0	0	0	0	0	0	0
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt	0	0	0	0	0	0	0	0	0	0
21.2	G10	DEPARTMENT OF FINANCE	0	0	0	0	0	0	0	1,810	1,689	0
22.2	1000	FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0
22.3	2000	Analysis & Control	0	0	0	0	0	0	0	0	0	0
22.4	2000	Budget Planning & Operations	0	0	0	0	0	0	0	0	0	0
22.5	2000	Budget Division Gen'l Gov't	0	0	0	0	0	0	0	0	0	0
23.2	1000	FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0	0
23.3	1000	Accounting Services	0	0	0	0	0	0	0	0	0	0
23.4	4000	SSP Development	0	0	0	0	0	0	0	0	0	0
23.5	4000	Finance-Computer Services Maps portion	0	0	0	0	0	0	0	0	0	0
23.5a	4000	Finance-Computer Services Sema 4 portion	0	0	0	0	0	0	0	0	0	0
23.6	4000	Budget Service-computer operations	0	0	0	0	0	0	0	0	0	0
23.7	1000	Accounting Division Gen'l Gov't	0	0	0	0	0	0	0	0	0	0
24.2	1000	FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
24.3	1000	Financial Reporting	0	0	0	0	0	0	0	0	0	0
24.4	1000	Statewide Payroll Service	0	0	0	0	0	0	0	0	0	0
24.5	1000	Single Audit	0	0	0	0	0	0	0	0	0	0
24.6	1000	Other General Government	0	0	0	0	0	0	0	0	0	0
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0	0
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0	0	0	0
25.4	100-0000	SSP H/R PAYROLL (DOER)	0	0	0	0	0	0	0	0	0	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	0	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0	0
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0	0
26.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0	0
27.4		LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOVT	0	0	0	0	0	0	0	0	0	0

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Sched. No.	Dept. Div.	Name	Telephone Costs 4.2 Intertech Telecom- munications	Net Costs 5.2 Bureau of Operations Mgmt	Purchase orders 5.3 Operations Materials Management	Postage Costs 5.4 Operations Central Mail	Intertech billings 6.3 Planning and Information Mgmt	Net Costs 7.2 Department of Finance	Net Costs 8.2 Finance Budgets	Transactions 8.3 Finance Agency Controllers	Budget trans 8.4 Finance Budget Support	Net Costs 9.2 Finance Accounting Dept
28.2	G64	TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0	0
28.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0	0
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0	0
29.2	G61	State Auditor	0	0	0	0	0	0	0	0	0	0
	99YY	Consumer Agencies	0	0	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	0	0	111	0	8	0	0	23	66	0
	100-2200	Materials Management Division	0	0	0	0	0	0	0	0	0	0
	5216	Materials Service and Distribution	38	0	763	0	36	0	0	376	295	0
	4330	State Building Code	349	0	2,190	575	105	0	0	658	318	0
	3510	Public Info Policy Analysis - PIPA	33	0	273	138	15	0	0	58	60	0
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0	0	0
	3300	Building Construction	183	0	5,261	206	651	0	0	832	1,336	0
	3160	Oil Overcharge (Stripper Wells)	0	0	48	0	3	0	0	46	163	0
	173-2400	911 Emergency	0	0	0	18	0	0	0	0	0	0
	3180	STAR (Tech Related Asst)	75	0	1,122	456	29	0	0	250	235	0
	3200	Volunteer Services	54	0	1,147	630	16	0	0	196	353	0
	4717	Capital Group Parking	31	0	4,757	0	63	0	0	2,067	143	0
	3240	Travel Management	323	0	10,074	106	222	0	0	5,875	559	0
	3170	Development Disabilities	103	0	1,113	251	19	0	0	183	166	0
	2200	Risk Management	51	0	988	124	224	0	0	503	479	0
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	279	2	3	0	0	36	149	0
	4501	Government Information Access Council	38	0	884	73	17	0	0	122	60	0
	690-2300	Building Fund Operations (69 Fund)	0	0	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	1,547	0	31,495	172	1,154	0	0	14,384	1,551	0
	4221	Minnesota Bookstore	508	0	4,650	5,077	120	0	0	1,227	467	0
	4220	Records Activities	81	0	1,660	76	49	0	0	653	330	0
	2600	Management Analysis	103	0	3,358	98	91	0	0	471	427	0
	4223	Printing Services	251	0	16,510	186	229	0	0	3,414	218	0
	5217	Central Stores	208	0	2,626	292	367	0	0	4,874	178	0
	4230	Cooperative Purchasing	229	0	572	265	37	0	0	179	249	0
	2400	Computer Services/Telecomm (97 Fund)	0	0	19,567	3,419	2,863	0	0	10,587	3,189	0
	4222	Central Mail - Addressing/Inserting	18	0	620	0	13	0	0	1,161	163	0
	4321	Real Estate Management	0	0	14	0	3	0	0	5	6	0
		Other-non allocable	0	0	2	0	0	0	0	1,099	645	0
	B04	Agriculture Department	4,610	0	41,490	9,229	677	0	0	12,703	23,286	0
	B11	Barber Examiners Board	8	0	59	160	7	0	0	104	132	0
	B13	Commerce Department	2,410	0	30,544	8,031	2,345	0	0	6,933	5,388	0
	B14	Animal Health Board	458	0	6,110	1,003	221	0	0	2,952	1,030	0
	B21	Economic Security	25,430	0	32,879	519	23,553	0	0	63,006	3,751	0
	B22	Trade & Economic Development Department (DTED)	6,181	0	36,263	19,615	9,632	0	0	7,797	15,190	0
	B23	MN Business Finance, Inc.	397	0	57	0	0	0	0	293	227	0
	B34	Housing Finance Agency	1,967	0	9,086	5,293	13,361	0	0	4,053	4,138	0
	B41	Workers' Compensation Court of Appeals	113	0	593	128	30	0	0	176	172	0
	B42	Labor & Industry Department	6,097	0	49,811	11,769	2,082	0	0	10,299	8,815	0
	B43	Iron Range Resources & Rehab. Board (IRRRB)	1,919	0	32,336	0	591	0	0	6,503	3,456	0
	B7A	Electricity Board	478	0	2,614	309	1,049	0	0	1,408	456	0
	B7E	Architecture, Engineering, Land Surveying & Landscap	101	0	1,576	603	254	0	0	568	290	0
	B7G	Boxing Board	11	0	289	21	0	0	0	104	172	0
	B7N	Horticulture Society - Grant Agency	0	0	4	0	0	0	0	1	17	0
	B7P	Accountancy Board	58	0	1,256	1,654	208	0	0	394	186	0
	B7S	Private Detective & Protective Agent Services Brd	23	0	204	70	0	0	0	92	143	0
	B80	Public Service Department	8,726	0	11,971	1,104	2,282	0	0	3,050	3,897	0
	B82	Public Utilities Commission	579	0	1,786	948	219	0	0	790	909	0
	B9A	World Trade Center Corp.	448	0	1,592	531	12	0	0	464	703	0
	B9D	Amateur Sports Commission	200	0	297	0	49	0	0	241	344	0
	B9H	Harmful Substances Compensation	0	0	0	0	0	0	0	1	0	0
	B9U	MN Technology Institute	4,301	0	0	0	44	0	0	2,274	2,065	0
	B9V	Agriculture Utilization Research Institute - Grant Agency	0	0	11	0	0	0	0	4	57	0
	E25	Center for Arts Education	635	0	11,637	1,449	56	0	0	2,411	3,808	0

Allocation of General Support Costs  
Multiple Rate Method  
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		Telephone Costs	Net Costs	Purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs	Transactions	Budget trans	Net Costs
Sched. No.	Dept. Div.	4.2 Intertech Telecommunications	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
E26	MN State Colleges & Universities	121,604	0	2,455	5,916	77,890	0	0	112,861	32,469	0
E35	Education Aids	0	0	7,074	0	0	0	0	3,505	4,468	0
E37	Children, Families & Learning Department	9,332	0	85,180	24,295	2,652	0	0	17,464	10,518	0
E40	Historical Society	0	0	55	0	249	0	0	119	341	0
E44	Faribault Academies	969	0	2,031	0	30	0	0	1,794	2,096	0
E48	Labor Interpretive Center	13	0	368	8	16	0	0	82	109	0
E50	MN State Arts Board	202	0	3,123	0	33	0	0	634	731	0
E60	Higher Education Services Office	895	0	7,505	3,640	371	0	0	2,998	2,521	0
E77	Zoological Garden	1,886	0	26,430	0	244	0	0	7,847	6,157	0
E81	University of Minnesota - Grant Agency	0	0	59	0	21,425	0	0	64	384	0
E91	Academy of Science	0	0	36	0	0	0	0	5	54	0
E95	Humanities Commission - Grant Agency	0	0	7	0	0	0	0	4	54	0
E97	Science Museum of Minnesota - Grant Agency	0	0	5	0	0	0	0	2	43	0
E9W	Higher Ed Facilities Authority	0	0	0	0	0	0	0	21	49	0
G03	Lottery	0	0	0	0	1,682	0	0	314	298	0
G05	Racing Commission	127	0	799	0	277	0	0	661	952	0
G06	Attorney General	5,435	0	22,534	7,078	974	0	0	4,888	8,124	0
G09	Gambling Control Board	685	0	2,463	332	269	0	0	670	278	0
G15	Intergovernmental Information Systems	24	0	663	111	0	0	0	142	198	0
G16	Adm Cap Projects	0	0	116	0	12	0	0	16	218	0
G17	Human Rights Department	997	0	2,701	1,253	781	0	0	545	988	0
G19	Indian Affairs Council	205	0	561	41	25	0	0	337	743	0
G24	Department of Employee Relations-Non-general fund	1,088	0	8,612	12,722	5,198	0	0	2,332	5,082	0
G30	Strategic & Long Range Planning Office	1,264	0	11,289	10,629	404	0	0	2,222	4,310	0
G38	Investment Board	337	0	1,372	16,671	3	0	0	466	516	0
G39	Governor's Office	1,716	0	2,460	1,423	515	0	0	1,477	671	0
G53	Secretary of State	6,529	0	5,359	5,203	7,286	0	0	1,629	1,594	0
G59	Government Innovation and Cooperation Board	7	0	157	8,410	5	0	0	59	192	0
G61	State Auditor	662	0	5,052	1,252	141	0	0	1,392	1,385	0
G62	MN State Retirement System (MSRS)	642	0	1,061	0	3,908	0	0	749	766	0
G63	Public Employees Retirement Association (PERA)	1,073	0	3,782	0	464	0	0	1,729	3,149	0
G66	Municipal Board	48	0	981	87	66	0	0	239	186	0
G67	Revenue Department	20,406	0	48,689	70,760	63,194	0	0	15,705	14,482	0
G69	Teachers Retirement Association (TRA)	818	0	3,044	0	3,604	0	0	771	204	0
G90	Revenue Intergovernmental Payments	0	0	0	0	0	0	0	2,138	4,720	0
G92	Ombudsperson for Families	42	0	488	9	10	0	0	149	275	0
G93	Military Order of the Purple Heart - Grant Agency	0	0	4	5	0	0	0	1	17	0
G96	Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	5	40	0
G98	Veterans of Foreign Wars - Grant Agency	0	0	4	0	0	0	0	1	17	0
G99	Disabled American Veterans - Grant Agency	0	0	4	0	0	0	0	1	17	0
G9J	Ethical Practices Board	58	0	738	590	1	0	0	257	1,101	0
G9K	Administrative Hearings	1,563	0	1,159	14	526	0	0	1,507	453	0
G9L	Black Minnesotans Council	32	0	723	93	0	0	0	167	261	0
G9M	Spanish Speaking Affairs Council	78	0	875	332	22	0	0	193	238	0
G9N	Asian Pacific Minnesotans Council	41	0	622	167	16	0	0	190	158	0
G9Q	Finance - Debt Service	0	0	0	0	0	0	0	461	11,133	0
G9R	Finance - Non-Operating	0	0	918	100	0	0	0	713	7,729	0
GPR	Finance-payroll	0	0	0	0	0	0	0	5	0	0
G9S	Telecomm Access-Comm Impaired	0	0	0	0	0	0	0	1	63	0
G9X	Capitol Area Architectural & Planning Board	32	0	418	25	10	0	0	129	315	0
G9Y	Disability Council	172	0	2,506	325	212	0	0	403	324	0
H12	Health Department	14,826	0	167,555	3,354	8,821	0	0	34,873	36,882	0
H55	Human Services -Central Office	62,741	0	82,742	55,082	588,778	0	0	38,059	34,080	0
H55a	Human Services-Institutions	19,188	0	147,951	0	0	0	0	57,353	59,179	0
H75	Veterans Affairs Department	420	0	2,413	681	177	0	0	1,946	909	0
H76	Veterans Homes Board	4,506	0	51,386	103	2,420	0	0	12,757	12,131	0
H7B	Medical Practices Board	277	0	2,881	1,505	45	0	0	1,464	640	0
H7C	Nursing Board	143	0	1,351	2,804	498	0	0	942	387	0
H7D	Pharmacy Board	80	0	2,037	171	186	0	0	571	330	0
H7F	Dentistry Board	114	0	1,401	738	77	0	0	471	221	0

Allocation of General Support Costs  
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		Telephone Costs	Net Costs	Purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs	Transactions	Budget trans	Net Costs
Sched. No.	Dept. Div.	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
	Name										
H7H	Chiropractors Board	32	0	1,510	74	1	0	0	433	163	0
H7J	Optometry Board	12	0	581	0	2	0	0	163	149	0
H7K	Nursing Home Administrators Board	15	0	550	0	16	0	0	196	123	0
H7L	Social Work Board	84	0	1,143	0	59	0	0	432	120	0
H7M	Marriage & Family Therapy Board	15	0	541	0	0	0	0	162	123	0
H7Q	Podiatric Medicine Board	6	0	284	0	2	0	0	73	100	0
H7R	Veterinary Medicine Board	11	0	464	50	0	0	0	169	206	0
H7U	Dietetics & Nutrition Practices Board	7	0	450	0	2	0	0	104	118	0
H7V	Psychology Board	37	0	1,313	0	5	0	0	359	152	0
H9G	Ombudsman - Mental Health and Mental Retardation	259	0	1,365	262	77	0	0	398	459	0
J33	Trial Courts	5,868	0	5,300	275	625	0	0	6,671	3,697	0
J52	Public Defense Board	4,792	0	3,051	0	333	0	0	3,341	2,309	0
J58	Court of Appeals	562	0	847	1,244	39	0	0	330	212	0
J65	Supreme Court	10,260	0	9,643	5,050	21,465	0	0	3,609	2,245	0
J68	Tax Court of Appeals	55	0	466	95	105	0	0	175	270	0
J70	Judicial Standards Board	73	0	239	0	7	0	0	96	178	0
L28	Senate	0	0	0	0	2	0	0	29	169	0
L31	House of Representatives	0	0	0	0	294	0	0	44	238	0
L51	Waste Management Leg Comm	0	0	0	0	0	0	0	0	9	0
L5A	Fiscal Policy Leg Comm	0	0	0	0	0	0	0	0	9	0
L5B	Waster Legis Comm	0	0	0	0	0	0	0	0	9	0
L5D	Legislative Coordinating Commission	0	0	0	0	0	0	0	65	846	0
L5F	Legislative Reference Library	0	0	0	0	0	0	0	4	49	0
L5G	Revisor of Statutes	0	0	0	0	187	0	0	40	198	0
L5H	Administrative Rules Comm	0	0	0	0	0	0	0	0	9	0
L5K	Pensions and Retirement Leg Comm	0	0	0	0	0	0	0	0	9	0
L5L	Mississippi River Parkway Leg Commission	0	0	0	0	0	0	0	2	40	0
L5M	Great Lakes Leg Comm	0	0	0	0	0	0	0	0	9	0
L5N	MN Resources Legislative Commission	0	0	0	0	11	0	0	29	344	0
L5P	Employee Relations Leg Comm	0	0	0	0	0	0	0	0	9	0
P01	Military Affairs Department	11,531	0	23,245	0	1,838	0	0	11,376	2,693	0
P07	Public Safety Department	36,177	0	119,390	120,311	67,827	0	0	95,279	38,104	0
P08	Ombudsman - Corrections	69	0	466	35	976	0	0	143	175	0
P78	Corrections Department	34,216	0	222,002	3,432	11,591	0	0	62,629	39,363	0
P7T	Peace Officer Standards & Training Board (POST)	89	0	1,408	399	28	0	0	494	637	0
P94	MN Safety Council - Grant Agency	0	0	4	0	0	0	0	1	17	0
P9E	Sentencing Guidelines Commission	45	0	563	112	5	0	0	131	120	0
P8Z	Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0	0
R18	Environmental Assistance, Office of	567	0	10,177	2,957	588	0	0	1,963	4,517	0
R29	Natural Resources Department	37,774	0	67,632	28,285	5,933	0	0	118,557	72,967	0
R32	Pollution Control Agency	14,106	0	64,747	11,662	5,194	0	0	20,459	30,808	0
R9C	Voyageurs National Park	62	0	220	0	0	0	0	104	100	0
R9F	MN/Wisc. Boundary Area Commission - Grant Agency	0	0	11	0	0	0	0	19	57	0
R9P	Water & Soil Resources Board	1,018	0	8,811	1,672	265	0	0	1,431	1,362	0
T79	Transportation Department	70,656	0	758,365	15,544	37,272	0	0	334,731	55,408	0
T9B	Metro Council Transit Commission - Grant Agency	0	0	4	0	12	0	0	3	34	0
T9T	Transportation Regulation Board	101	0	209	443	28	0	0	88	77	0
Z99	Other	0	0	0	0	26,932	0	0	0	0	0
		1	0	5	(2)	0	0	0	0	(6)	0

Allocation of General Support Costs  
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Sched. No.	Dept. Div.	Name	Transactions 9.3 Finance Accounting Services	Transactions 9.5 Finance Computer Ops MAPS	FTE's 9.5a Finance Computer Ops Sema 4	Budget Transactions 9.6 Finance Budget Services	Net Costs 10.2 Finance Other	Transactions 10.3 Finance Financial Reporting	FTE's 10.4 Finance Central Payroll	Fed \$ Rec'd 10.5 Finance Single Audit	Net Costs 11.2 Department of Employee Relations
<b>First Stepdown</b>											
1.2		Equipment Use Charge									
	02000	DEPARTMENT OF ADMINISTRATION									
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT									
2.3	4100	Commissioner									
2.4	3110	Employee Assistance Program									
2.5	4140	Personnel Services									
2.6	3150	Fiscal Services									
2.7	100-	Admin Mgmt - Non allocable									
3.2	2300	BUREAU OF FACILITIES MANAGEMENT									
3.3	4721	Facilities Mgmt - Allocable									
3.4	4320	Real Estate Mgt - Leasing (10 Fund)									
4.2	4490	Telecommunications (Allocable 10 Fd)									
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT									
5.3	5211-5216	Materials Management - Allocable 10 Fund									
5.4	4222	Central Mail - Allocable 10 Fd									
6.3	4500	Planning and Info Mgmt (old IPO)									
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt									
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	(2,245,012)								
9.4	4000	SSP Development	0								
9.5	4000	Finance-Computer Services Maps portion	0	(5,302,370)							
9.5a	4000	Finance-Computer Services Sema 4 portion	0	0	(4,935,843)						
9.6	4000	Budget Service-computer operations	0	0	0	(484,863)					
9.7	1000	Accounting Division Gen'l Gov't	0	0	0	0					
10.2	1000	FINANCE-OTHER	0	0	0	0	(168,052)				
10.3	1000	Financial Reporting	0	0	0	0	0	(525,924)			
10.4	1000	Statewide Payroll Service	0	0	0	0	42,797	0	(1,210,128)		
10.5	1000	Single Audit	0	0	0	0	994	0	0	(12,216)	
10.6	1000	Other General Government	0	0	0	0	25,785	0	0	0	
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	2,782	6,570	12,428	1,095	0	652	3,047	0	(593,922)
11.3	100-0000	DOER-Personnel Administration	0	0	0	0	0	0	0	0	578,892
11.4	100-0000	DOER-SSP	0	0	0	0	0	0	0	0	0
11.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	15,030
12.2	G45	DEPARTMENT OF MEDIATION SERVICES	951	2,245	2,540	1,185	0	223	623	0	0
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0
12.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	1,425	3,366	7,672	287	0	334	1,881	0	0
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0
13.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0
13.6	100-0000	LEGIS AUDITS-GENERAL GOV'T	0	0	0	0	0	0	0	0	0
14.2	G64	TREASURER'S OFFICE	1,576	3,722	1,440	1,231	0	369	353	0	0
14.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0

Allocation of General Support Costs  
Multiple Rate Method  
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			Transactions	Transactions	FTE's	Budget Transactions	Net Costs	Transactions	FTE's	Fed \$ Rec'd	Net Costs
Sched. No.	Dept. Div.	Name	9.3 Finance Accounting Services	9.5 Finance Computer Ops MAPS	9.5a Finance Computer Ops Sema 4	9.6 Finance Budget 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
14.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0
15.2	G61	State Auditor	0	0	0	0	0	0	0	0	0
		<b>Second Stepdown</b>	0	0	0	0	0	0	0	0	0
	02000	DEPARTMENT OF ADMINISTRATION	0	0	0	0	0	0	0	0	0
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT	1,339	3,162	4,236	720	0	314	1,039	0	0
16.3	4100	Commissioner	0	0	0	0	0	0	0	0	0
16.4	3110	Employee Assistance Program	0	0	0	0	0	0	0	0	0
16.5	4140	Personnel Services	0	0	0	0	0	0	0	0	0
16.6	3150	Fiscal Services	0	0	0	0	0	0	0	0	0
16.7	100-	Admin Mgmt - Non allocable	0	0	0	0	0	0	0	0	0
17.2	2300	BUREAU OF FACILITIES MANAGEMENT	1,005	2,373	1,590	858	0	235	390	0	0
17.3	4721	Facilities Mgmt - Allocable	0	0	0	0	0	0	0	0	0
17.4	4320	Real Estate Mgt - Leasing (10 Fund)	0	0	0	0	0	0	0	0	0
18.2	4490	Telecommunications (Allocable 10 Fd)	212	501	1,477	50	0	50	362	0	0
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT	1,446	3,415	7,464	589	0	339	1,830	0	0
19.3	5211-5216	Materials Management - Allocable 10 Fund	0	0	0	0	0	0	0	0	0
18.4	4222	Central Mail - Allocable 10 Fd	0	0	0	0	0	0	0	0	0
20.3	4500	Planning and Info Mgmt (old IPO)	0	0	0	0	0	0	0	0	0
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt	0	0	0	0	0	0	0	0	0
21.2	G10	DEPARTMENT OF FINANCE	3,425	8,090	19,102	1,290	0	802	4,683	0	0
22.2	1000	FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0
22.3	2000	Analysis & Control	0	0	0	0	0	0	0	0	0
22.4	2000	Budget Planning & Operations	0	0	0	0	0	0	0	0	0
22.5	2000	Budget Division Gen'l Gov't	0	0	0	0	0	0	0	0	0
23.2	1000	FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0
23.3	1000	Accounting Services	0	0	0	0	0	0	0	0	0
23.4	4000	SSP Development	0	0	0	0	0	0	0	0	0
23.5	4000	Finance-Computer Services Maps portion	0	0	0	0	0	0	0	0	0
23.5a	4000	Finance-Computer Services Sema 4 portion	0	0	0	0	0	0	0	0	0
23.6	4000	Budget Service-computer operations	0	0	0	0	0	0	0	0	0
23.7	1000	Accounting Division Gen'l Gov't	0	0	0	0	0	0	0	0	0
24.2	1000	FINANCE-OTHER	0	0	0	0	0	0	0	0	0
24.3	1000	Financial Reporting	0	0	0	0	0	0	0	0	0
24.4	1000	Statewide Payroll Service	0	0	0	0	0	0	0	0	0
24.5	1000	Single Audit	0	0	0	0	0	0	0	0	0
24.6	1000	Other General Government	0	0	0	0	0	0	0	0	0
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	0	0	0	0	0	0	0	0	0
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0	0	0
25.4	100-0000	SSP H/R PAYROLL (DOER)	0	0	0	0	0	0	0	0	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	0	0	0	0	0	0	0	0	0
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0
26.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T	0	0	0	0	0	0	0	0	0

Allocation of General Support Costs  
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Sched. No.	Dept Div	Name	9.3 Finance Accounting Services	9.5 Finance Computer Ops MAPS	9.5a Finance Computer Ops Sema 4	9.6 Finance Budget 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
28.2	G64	TREASURER'S OFFICE	0	0	0	0	0	0	0	0	0
28.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0
29.2	G61	State Auditor	0	0	0	0	0	0	0	0	0
	98YYY	Consumer Agencies	0	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	43	101	0	50	0	10	0	0	0
	100-2200	Materials Management Division	0	0	0	0	0	0	0	0	0
	5216	Materials Service and Distribution	711	1,680	1,335	226	167	327	0	0	0
	4330	State Building Code	1,246	2,943	2,971	243	292	728	0	0	0
	3510	Public Info Policy Analysis - PIPA	110	280	540	46	26	132	0	0	0
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0	0
	3300	Building Construction	1,575	3,721	3,227	1,020	369	791	2	0	0
	3180	Oil Overcharge (Stripper Wells)	86	204	87	125	0	20	21	8	0
	173-2400	911 Emergency	0	0	0	0	0	0	0	0	0
	3180	STAR (Tech Related Asst)	472	1,116	510	180	111	125	2	0	0
	3200	Volunteer Services	370	874	333	269	0	87	82	0	0
	4717	Capital Group Parking	3,913	9,242	1,441	109	0	917	353	0	0
	3240	Travel Management	11,120	26,263	2,200	427	2,605	539	0	0	0
	3170	Development Disabilities	346	818	110	127	0	81	27	2	0
	2200	Risk Management	951	2,247	646	366	0	223	158	0	0
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	68	161	0	114	0	16	0	0	0
	4501	Government Information Access Council	230	543	408	46	54	100	0	0	0
	690-2300	Building Fund Operations (69 Fund)	0	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	27,223	64,297	24,253	1,185	6,377	5,946	0	0	0
	4221	Minnesota Bookstore	2,323	5,487	2,138	357	0	544	0	0	0
	4220	Records Activities	1,235	2,917	1,688	252	0	289	414	0	0
	2600	Management Analysis	891	2,105	3,350	326	0	209	821	0	0
	4223	Printing Services	6,462	15,261	5,395	166	0	1,514	1,323	0	0
	5217	Central Stores	9,224	21,785	1,312	136	0	2,161	322	0	0
	4230	Cooperative Purchasing	339	800	650	191	0	79	159	0	0
	2400	Computer Services/Telecomm (97 Fund)	20,036	47,323	25,609	2,435	0	4,694	6,278	0	0
	4222	Central Mail - Addressing/Inserting	2,197	5,190	562	125	0	515	145	0	0
	4321	Real Estate Management	10	23	0	4	0	2	0	0	0
		Other-non allocable	2,079	4,911	0	493	0	487	0	0	0
	B04	Agriculture Department	24,041	56,781	51,693	17,782	0	5,632	12,674	19	0
	B11	Barber Examiners Board	197	466	220	101	0	46	54	0	0
	B13	Commerce Department	13,122	30,892	28,154	4,115	0	3,074	6,903	0	0
	B14	Animal Health Board	5,586	13,193	3,630	786	0	1,309	890	1	0
	B21	Economic Security	119,243	281,635	206,335	2,864	0	27,934	50,587	733	0
	B22	Trade & Economic Development Department (DTED)	14,756	34,852	23,432	11,600	0	3,457	5,745	138	0
	B23	MN Business Finance, Inc.	555	1,312	550	173	0	130	135	0	0
	B34	Housing Finance Agency	7,671	18,117	16,817	3,160	0	1,797	4,123	314	0
	B41	Workers' Compensation Court of Appeals	332	785	2,224	131	0	78	545	13	0
	B42	Labor & Industry Department	19,492	46,038	44,857	6,732	0	4,566	10,998	0	0
	B43	Iron Range Resources & Rehab. Board (IRRRB)	12,308	28,069	14,223	2,639	0	2,883	3,487	0	0
	B7A	Electricity Board	2,665	6,295	2,474	348	0	624	607	0	0
	B7E	Architecture, Engineering, Land Surveying & Landscap	1,075	2,538	860	221	0	252	211	0	0
	B7G	Boxing Board	197	465	0	131	0	46	0	0	0
	B7N	Horticulture Society - Grant Agency	2	4	0	13	0	0	0	0	0
	B7P	Accountancy Board	745	1,760	499	142	0	175	122	0	0
	B7S	Private Detective & Protective Agent Services Brd	174	411	130	109	0	41	32	0	0
	B80	Public Service Department	5,772	13,633	14,216	2,976	0	1,352	3,485	3	0
	B82	Public Utilities Commission	1,496	3,533	5,464	694	0	350	1,340	0	0
	B9A	World Trade Center Corp.	879	2,075	600	537	0	206	147	0	0
	B9D	Amateur Sports Commission	456	1,076	1,494	263	0	107	366	0	0
	B9H	Harmful Substances Compensation	2	5	0	0	0	1	0	0	0
	B9U	MN Technology Institute	4,304	10,164	0	1,577	0	1,008	0	8	0
	B9V	Agriculture Utilization Research Institute - Grant Agency	8	19	0	44	0	2	0	0	0
	E25	Center for Arts Education	4,563	10,778	7,218	2,908	0	1,069	1,770	1	0

Allocation of General Support Costs  
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		Transactions	Transactions	FTE's	Budget Transactions	Net Costs	Transactions	FTE's	Fed \$ Rec'd	Net Costs
Sched. No.	Dept. Div.	9.3 Finance Accounting Services	9.5 Finance Computer Ops MAPS	9.5a Finance Computer Ops Sema 4	9.6 Finance Budget 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
E26	MN State Colleges & Universities	213,598	504,486	1,325,965	24,793	0	50,038	325,089	84	0
E35	Education Aids	6,634	15,669	1,082	3,412	0	1,554	265	0	0
E37	Children, Families & Learning Department	33,053	78,065	43,245	8,030	0	7,743	10,602	1,070	0
E40	Historical Society	225	532	0	261	0	53	0	0	0
E44	Faribault Academies	3,395	8,019	17,831	1,601	0	795	4,372	1	0
E48	Labor Interpretive Center	155	366	110	83	0	36	27	0	0
E50	MN State Arts Board	1,200	2,834	1,873	558	0	281	459	3	0
E60	Higher Education Services Office	5,674	13,400	5,169	1,925	0	1,329	1,267	8	0
E77	Zoological Garden	14,851	35,077	23,946	4,702	0	3,479	5,871	0	0
E81	University of Minnesota - Grant Agency	121	287	0	278	0	28	0	0	0
E91	Academy of Science	9	21	0	42	0	2	0	0	0
E95	Humanities Commission - Grant Agency	7	17	0	42	0	2	0	0	0
E97	Science Museum of Minnesota - Grant Agency	4	9	0	33	0	1	0	0	0
E9W	Higher Ed Facilities Authority	39	92	324	37	0	9	79	0	0
G03	Lottery	594	1,403	22,841	228	0	139	5,600	0	0
G05	Racing Commission	1,252	2,956	802	727	0	293	197	0	0
G06	Attorney General	9,251	21,850	51,884	6,204	0	2,167	12,721	5	0
G09	Gambling Control Board	1,268	2,996	4,472	212	0	297	1,096	0	0
G15	Intergovernmental Information Systems	270	637	375	151	0	63	92	0	0
G16	Adm Cap Projects	30	70	0	166	0	7	0	0	0
G17	Human Rights Department	1,032	2,438	5,715	762	0	242	1,401	1	0
G19	Indian Affairs Council	637	1,506	778	567	0	149	191	0	0
G24	Department of Employee Relations-Non-general fund	4,414	10,425	10,871	3,880	0	1,034	2,665	0	0
G30	Strategic & Long Range Planning Office	4,205	9,931	8,018	3,291	0	985	1,966	1	0
G38	Investment Board	881	2,082	2,695	394	0	206	661	0	0
G39	Governor's Office	2,796	6,604	5,057	512	0	655	1,240	0	0
G53	Secretary of State	3,084	7,284	7,293	1,218	0	722	1,788	0	0
G59	Government Innovation and Cooperation Board	111	262	404	147	0	26	99	0	0
G61	State Auditor	2,634	6,220	11,912	1,058	0	617	2,921	0	0
G62	MN State Retirement System (MSRS)	1,417	3,346	4,324	585	0	332	1,060	0	0
G63	Public Employees Retirement Association (PERA)	3,272	7,729	7,541	2,404	0	767	1,849	0	0
G66	Municipal Board	452	1,067	453	142	0	106	111	0	0
G67	Revenue Department	29,724	70,202	146,303	11,059	0	6,963	35,869	1	0
G69	Teachers Retirement Association (TRA)	1,459	3,447	6,010	155	0	342	1,473	0	0
G90	Revenue Intergovernmental Payments	4,046	9,556	0	3,604	0	948	0	0	0
G92	Ombudsperson for Families	282	665	443	210	0	66	109	0	0
G93	Military Order of the Purple Heart - Grant Agency	2	6	0	13	0	1	0	0	0
G96	Uniform Laws Commission - Grant Agency	10	23	0	31	0	2	0	0	0
G98	Veterans of Foreign Wars - Grant Agency	2	4	0	13	0	0	0	0	0
G99	Disabled American Veterans - Grant Agency	2	4	0	13	0	0	0	0	0
G9J	Ethical Practices Board	486	1,148	901	841	0	114	221	0	0
G9K	Administrative Hearings	2,851	6,734	8,687	346	0	668	2,125	0	0
G9L	Black Minnesotans Council	316	746	334	199	0	74	82	0	0
G9M	Spanish Speaking Affairs Council	365	862	422	182	0	85	103	0	0
G9N	Asian Pacific Minnesotans Council	359	847	0	120	0	84	0	0	0
G9Q	Finance - Debt Service	872	2,061	0	8,501	0	204	0	12	0
G9R	Finance - Non-Operating	1,349	3,187	0	5,902	0	316	0	0	0
GPR	Finance-payroll	10	23	0	0	0	2	0	0	0
G9S	Telecomm Access-Comm Impaired	3	6	0	48	0	1	0	0	0
G9X	Capitol Area Architectural & Planning Board	243	575	550	241	0	57	135	0	0
G9Y	Disability Council	762	1,799	1,083	247	0	178	265	0	0
H12	Health Department	65,989	155,880	121,150	28,164	0	15,461	29,703	362	0
H55	Human Services-Central Office	72,030	170,124	160,157	26,024	0	16,874	39,266	8,027	0
H55a	Human Services-Institutions	108,545	256,366	517,065	45,190	0	25,428	126,770	0	0
H75	Veterans Affairs Department	3,682	8,697	3,490	694	0	863	856	0	0
H76	Veterans Homes Board	24,143	57,022	78,840	9,263	0	5,656	19,329	0	0
H7B	Medical Practices Board	2,771	6,545	3,087	488	0	649	757	0	0
H7C	Nursing Board	1,784	4,213	3,134	296	0	418	768	0	0
H7D	Pharmacy Board	1,081	2,552	1,645	252	0	253	403	0	0
H7F	Dentistry Board	891	2,105	886	169	0	209	217	0	0

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Sched. No.	Dept. Div.	Name	Transactions	Transactions	FTE's	Budget Transactions	Net Costs	Transactions	FTE's	Fed \$ Rec'd	Net Costs
			9.3 Finance Accounting Services	9.5 Finance Computer Ops MAPS	9.5a Finance Computer Ops Sema 4	9.6 Finance Budget 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
H7H		Chiropractors Board	819	1,934	529	125	0	192	130	0	0
H7J		Optometry Board	309	729	119	114	0	72	29	0	0
H7K		Nursing Home Administrators Board	371	877	229	94	0	87	56	0	0
H7L		Social Work Board	817	1,930	1,046	92	0	191	257	0	0
H7M		Marriage & Family Therapy Board	308	726	171	94	0	72	42	0	0
H7Q		Podiatric Medicine Board	139	328	0	77	0	33	0	0	0
H7R		Veterinary Medicine Board	320	755	182	158	0	75	45	0	0
H7U		Dietetics & Nutrition Practices Board	198	467	56	90	0	46	14	0	0
H7V		Psychology Board	680	1,606	723	116	0	159	177	0	0
H9G		Ombudsman - Mental Health and Mental Retardation	753	1,779	2,029	350	0	176	497	0	0
J33		Trial Courts	12,626	29,821	76,387	2,823	0	2,958	18,728	0	0
J52		Public Defense Board	6,323	14,934	48,645	1,763	0	1,481	11,926	0	0
J58		Court of Appeals	625	1,476	8,918	162	0	146	2,187	0	0
J65		Supreme Court	6,831	16,134	19,083	1,715	0	1,600	4,681	0	0
J68		Tax Court of Appeals	331	783	712	206	0	78	175	0	0
J70		Judicial Standards Board	182	429	220	136	0	43	54	0	0
L28		Senate	55	131	0	129	0	13	0	0	0
L31		House of Representatives	84	199	0	182	0	20	0	0	0
L51		Waste Management Leg Comm	0	1	0	7	0	0	0	0	0
L5A		Fiscal Policy Leg Comm	0	1	0	7	0	0	0	0	0
L5B		Waster Legis Comm	0	1	0	7	0	0	0	0	0
L5D		Legislative Coordinating Commission	122	289	0	646	0	29	0	0	0
L5F		Legislative Reference Library	8	19	0	37	0	2	0	0	0
L5G		Revisor of Statutes	76	179	0	151	0	18	0	0	0
L5H		Administrative Rules Comm	0	1	0	7	0	0	0	0	0
L5K		Pensions and Retirement Leg Comm	0	1	0	7	0	0	0	0	0
L5L		Mississippi River Parkway Leg Commission	4	9	0	31	0	1	0	0	0
L5M		Great Lakes Leg Comm	0	1	0	7	0	0	0	0	0
L5N		MN Resources Legislative Commission	54	128	0	263	0	13	0	0	0
L5P		Employee Relations Leg Comm	0	1	0	7	0	0	0	0	0
P01		Military Affairs Department	21,531	50,852	33,971	2,056	0	5,044	8,329	54	0
P07		Public Safety Department	180,324	425,898	199,003	29,097	0	42,243	48,790	67	0
P08		Ombudsman - Corrections	271	641	986	134	0	84	242	0	0
P78		Corrections Department	118,531	279,953	377,292	30,058	0	27,768	92,501	11	0
P7T		Peace Officer Standards & Training Board (POST)	935	2,208	1,208	486	0	219	296	0	0
P94		MN Safety Council - Grant Agency	2	6	0	13	0	1	0	0	0
P9E		Sentencing Guidelines Commission	247	584	780	92	0	58	191	0	0
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	3,715	8,775	7,646	3,449	0	870	1,874	1	0
R29		Natural Resources Department	224,378	529,947	324,058	55,718	0	52,564	79,450	21	0
R32		Pollution Control Agency	38,721	91,454	86,313	23,526	0	9,071	21,162	62	0
R9C		Voyageurs National Park	197	464	92	77	0	46	23	0	0
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	35	84	0	44	0	8	0	0	0
R9P		Water & Soil Resources Board	2,709	6,397	5,777	1,040	0	635	1,416	1	0
T79		Transportation Department	633,507	1,496,246	558,148	42,310	0	148,408	136,842	1,180	0
T9B		Metro Council Transit Commission - Grant Agency	6	14	0	26	0	1	0	0	0
T9T		Transportation Regulation Board	167	394	524	59	0	39	129	0	0
Z99		Other	0	0	0	0	0	0	0	0	0
			(5)	7	(5)	4	(1)	(1)	(1)	0	0

Allocation of General Support Costs  
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Sched. No.	Dept. Div.	Name	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Program Audits	Single Audit Hrs	Net Costs	Transactions & Sub	Fed \$ Rec'd
			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	13.4 OLA Program Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audts
		<b>First Stepdown</b>										
1.2		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	4100	Commissioner										
2.4	3110	Employee Assistance Program										
2.5	4140	Personnel Services										
2.6	3150	Fiscal Services										
2.7	100-	Admin Mgmt - Non allocable										
3.2	2300	BUREAU OF FACILITIES MANAGEMENT										
3.3	4721	Facilities Mgmt - Allocable										
3.4	4320	Real Estate Mgt - Leasing (10 Fund)										
4.2	4490	Telecommunications (Allocable 10 Fd)										
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT										
5.3	5211-5216	Materials Management - Allocable 10 Fund										
5.4	4222	Central Mail - Allocable 10 Fd										
6.3	4500	Planning and Info Mgmt (old IPO)										
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt										
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	SSP Development										
9.5	4000	Finance-Computer Services Maps portion										
9.5a	4000	Finance-Computer Services Sema 4 portion										
9.6	4000	Budget Service-computer operations										
9.7	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	DOER-Personnel Administration	(6,530,261)									
11.4	100-0000	DOER-SSP	0									
11.5	100-0000	EMPLOYEE REL-ALL OTHER	0									
12.2	G45	DEPARTMENT OF MEDIATION SERVICES	3,361	(31,873)								
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	6,513	(318,083)							
12.4	100-3000	MEDIATION SVCS-OTHER	0	25,380	0							
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	10,150	0	494	(867,539)						
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	483,970	(2,478,288)					
13.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	257,431	0	(1,318,238)				
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	123,270	0	0	(631,233)			
13.6	100-0000	LEGIS AUDITS-GENERAL GOVT	0	0	0	2,868	0	0	0			
14.2	G64	TREASURER'S OFFICE	1,905	0	93	0	19,409	0	0	(64,706)		
14.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	13,071	(492,556)	

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Sched. No.	Dept. Div.	Name	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Program Audits	Single Audit Hrs	Net Costs	Transactions & Sub	Fed \$ Rec'd
			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	13.4 OLA Program Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audits
14.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	51,635	0	0
15.2	G61	State Auditor	0	0	0	0	1,090	0	0	0	504	(63,512)
		<b>Second Stepdown</b>	0	0	0	0	0	0	0	0	0	0
	02000	DEPARTMENT OF ADMINISTRATION	0	0	0	0	96,423	5,071	0	0	0	0
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT	5,604	0	273	0	0	0	0	0	256	0
16.3	4100	Commissioner	0	0	0	0	0	0	0	0	0	0
16.4	3110	Employee Assistance Program	0	0	0	0	0	0	0	0	0	0
16.5	4140	Personnel Services	0	0	0	0	0	0	0	0	0	0
16.6	3150	Fiscal Services	0	0	0	0	0	0	0	0	0	0
16.7	100-	Admin Mgmt - Non allocable	0	0	0	0	0	0	0	0	0	0
17.2	2300	BUREAU OF FACILITIES MANAGEMENT	2,104	0	102	0	0	0	0	0	192	0
17.3	4721	Facilities Mgmt - Allocable	0	0	0	0	0	0	0	0	0	0
17.4	4320	Real Estate Mgt - Leasing (10 Fund)	0	0	0	0	0	0	0	0	0	0
18.2	4490	Telecommunications (Allocable 10 Fd)	1,954	0	95	0	0	0	0	0	41	0
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT	9,875	0	481	0	0	0	0	0	277	0
19.3	5211-5216	Materials Management - Allocable 10 Fund	0	0	0	0	0	0	0	0	0	0
19.4	4222	Central Mail - Allocable 10 Fd	0	0	0	0	0	0	0	0	0	0
20.3	4500	Planning and Info Mgmt (old IPO)	0	0	0	0	0	0	0	0	0	0
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt	0	0	0	0	0	0	10,936	0	0	0
21.2	G10	DEPARTMENT OF FINANCE	25,272	0	1,231	0	111,939	5,071	0	0	655	0
22.2	1000	FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0
22.3	2000	Analysis & Control	0	0	0	0	0	0	0	0	0	0
22.4	2000	Budget Planning & Operations	0	0	0	0	0	0	0	0	0	0
22.5	2000	Budget Division Gen'l Gov't	0	0	0	0	0	0	0	0	0	0
23.2	1000	FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0	0
23.3	1000	Accounting Services	0	0	0	0	0	0	0	0	0	0
23.4	4000	SSP Development	0	0	0	0	0	0	0	0	0	0
23.5	4000	Finance-Computer Services Maps portion	0	0	0	0	0	0	0	0	0	0
23.5a	4000	Finance-Computer Services Sema 4 portion	0	0	0	0	0	0	0	0	0	0
23.6	4000	Budget Service-computer operations	0	0	0	0	0	0	0	0	0	0
23.7	1000	Accounting Division Gen'l Gov't	0	0	0	0	0	0	0	0	0	0
24.2	1000	FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
24.3	1000	Financial Reporting	0	0	0	0	0	0	0	0	0	0
24.4	1000	Statewide Payroll Service	0	0	0	0	0	0	0	0	0	0
24.5	1000	Single Audit	0	0	0	0	0	0	0	0	0	0
24.6	1000	Other General Government	0	0	0	0	0	0	0	0	0	0
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	16,442	0	801	0	75,457	5,071	2,169	0	532	0
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0	0	0	0
25.4	100-0000	SSP H/R PAYROLL (DOER)	0	0	0	0	0	0	0	0	0	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	0	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	0	0	164	0	2,491	0	0	0	182	1
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0	0
26.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	0	0	0	0	76,598	0	0	0	273	0
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0	0
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T	0	0	0	0	0	0	0	0	0	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1996 (Actual)

Sched. No.	Dept. Div.	Name	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	13.4 OLA Program Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audits
28.2	G64	TREASURER'S OFFICE	0	0	0	0	0	0	0	0	302	0
28.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0	0
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0	0
29.2	G61	State Auditor	0	0	0	0	0	0	0	0	0	0
	99YYY	Consumer Agencies	0	0	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	0	0	0	0	0	0	0	0	8	0
	100-2200	Materials Management Division	0	0	0	0	0	0	0	0	0	0
	5216	Materials Service and Distribution	1,767	0	86	0	0	0	0	0	136	0
	4330	State Building Code	3,831	0	191	0	0	0	0	0	238	0
	3510	Public Info Policy Analysis - PIPA	714	0	35	0	0	0	0	0	21	0
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0	0	0
	3300	Building Construction	4,269	0	208	0	0	0	0	0	301	11
	3160	Oil Overcharge (Stripper Wells)	115	0	6	0	0	0	0	0	17	41
	173-2400	911 Emergency	0	0	0	0	0	0	0	0	0	0
	3180	STAR (Tech Related Asst)	675	0	33	0	0	0	0	0	90	13
	3200	Volunteer Services	441	0	21	0	0	0	0	0	71	0
	4717	Capital Group Parking	1,906	0	93	0	0	0	0	0	749	0
	3240	Travel Management	2,911	0	142	0	0	0	0	0	2,127	0
	3170	Development Disabilities	145	0	7	0	0	0	0	0	66	11
	2200	Risk Management	855	0	42	0	0	0	0	0	182	0
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	0	0	0	0	0	0	13	0
	4501	Government Information Access Council	540	0	28	0	0	0	0	0	44	0
	690-2300	Building Fund Operations (89 Fund)	0	0	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	32,088	0	1,563	0	0	0	0	0	5,208	0
	4221	Minnesota Bookstore	2,828	0	138	0	0	0	0	0	444	0
	4220	Records Activities	2,234	0	109	0	0	0	0	0	236	0
	2600	Management Analysis	4,432	0	216	0	0	0	0	0	170	0
	4223	Printing Services	7,137	0	348	0	0	0	0	0	1,236	0
	5217	Central Stores	1,736	0	85	0	0	0	0	0	1,765	0
	4230	Cooperative Purchasing	859	0	42	0	0	0	0	0	65	0
	2400	Computer Services/Telecomm (97 Fund)	33,881	0	1,650	0	0	0	0	0	3,833	0
	4222	Central Mail - Addressing/Inserting	784	0	38	0	0	0	0	0	420	0
	4321	Real Estate Management	0	0	0	0	0	0	0	0	2	0
		Other-non allocable	0	0	0	0	0	0	0	0	398	0
	B04	Agriculture Department	68,391	0	3,331	0	19,513	12,408	0	0	4,599	100
	B11	Barber Examiners Board	291	0	14	0	3,010	0	0	0	38	0
	B13	Commerce Department	37,249	0	1,814	0	17,437	0	0	0	2,510	0
	B14	Animal Health Board	4,803	0	234	0	0	0	0	0	1,069	4
	B21	Economic Security	272,987	0	13,297	0	86,666	0	91,732	0	22,946	3,813
	B22	Trade & Economic Development Department (DTED)	31,002	0	1,510	0	18,060	67,618	16,381	0	2,823	719
	B23	MN Business Finance, Inc.	727	0	35	0	0	0	0	0	106	0
	B34	Housing Finance Agency	22,249	0	1,084	0	11,002	0	0	0	1,468	1,635
	B41	Workers' Compensation Court of Appeals	2,942	0	143	0	3,010	0	0	0	64	66
	B42	Labor & Industry Department	59,346	0	2,891	0	60,459	0	692	0	3,779	0
	B43	Iron Range Resources & Rehab. Board (IRRRB)	18,817	0	917	0	16,555	0	0	0	2,355	0
	B7A	Electricity Board	3,273	0	159	0	52	0	0	0	510	0
	B7E	Architecture, Engineering, Land Surveying & Landscap	1,137	0	55	0	2,335	0	0	0	206	0
	B7G	Boxing Board	0	0	0	0	2,335	0	0	0	38	0
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	0	0	0
	B7P	Accountancy Board	660	0	32	0	5,293	0	0	0	143	0
	B7S	Private Detective & Protective Agent Services Brd	172	0	8	0	0	0	0	0	33	0
	B80	Public Service Department	18,808	0	918	0	20,084	0	0	0	1,104	14
	B82	Public Utilities Commission	7,229	0	352	0	7,006	0	0	0	286	0
	B9A	World Trade Center Corp.	794	0	39	0	11,625	0	0	0	168	0
	B9D	Amateur Sports Commission	1,976	0	96	0	4,930	0	0	0	87	0
	B9H	Harmful Substances Compensation	0	0	0	0	0	0	0	0	0	0
	B9U	MN Technology Institute	0	0	0	0	16,555	0	0	0	823	41
	B9V	Agriculture Utilization Research Institute - Grant Agency	0	0	0	0	104	0	0	0	2	0
	E25	Center for Arts Education	9,550	0	465	0	19,201	0	0	0	873	4

Allocation of General Support Costs  
Multiple Rate Method  
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Sched. No.	Dept. Div.	Name	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Program Audits	Single Audit Hrs	Net Costs	Transactions & Sub	Fed \$ Rec'd
			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	13.4 OLA Program Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audits
E26		MN State Colleges & Universities	1,754,290	0	85,450	0	276,242	25,357	286,639	0	40,865	438
E35		Education Aids	1,431	0	70	0	0	0	0	0	1,269	0
E37		Children, Families & Learning Department	57,215	0	2,787	0	66,115	40,706	49,465	0	6,571	5,563
E40		Historical Society	0	0	0	0	5,501	0	0	0	43	0
E44		Faribault Academies	23,591	0	1,149	0	1,246	0	0	0	650	4
E48		Labor Interpretive Center	145	0	7	0	0	0	0	0	30	0
E50		MN State Arts Board	2,478	0	121	0	6,695	0	0	0	230	14
E60		Higher Education Services Office	6,839	0	333	0	11,469	0	0	0	1,341	41
E77		Zoological Garden	31,681	0	1,543	0	7,006	0	0	0	2,841	1
E81		University of Minnesota - Grant Agency	0	0	0	0	69,800	0	0	0	23	0
E91		Academy of Science	0	0	0	0	0	0	0	0	2	0
E95		Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	1	0
E97		Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	0	1	0
E9W		Higher Ed Facilities Authority	429	0	21	0	0	0	0	0	7	0
G03		Lottery	30,219	0	1,472	0	20,239	0	0	0	114	0
G05		Racing Commission	1,062	0	52	0	3,269	0	0	0	239	0
G06		Attorney General	68,644	0	3,344	0	17,178	0	0	0	1,770	27
G09		Gambling Control Board	5,917	0	288	0	6,798	0	0	0	243	0
G15		Intergovernmental Information Systems	496	0	24	0	0	0	0	0	52	0
G16		Adm Cap Projects	0	0	0	0	0	0	0	0	6	0
G17		Human Rights Department	7,562	0	368	0	8,303	70,998	0	0	198	4
G19		Indian Affairs Council	1,030	0	50	0	7,629	0	0	0	122	1
G24		Department of Employee Relations-Non-general fund	14,383	0	701	0	0	0	0	0	845	0
G30		Strategic & Long Range Planning Office	10,608	0	517	0	7,006	0	0	0	804	4
G38		Investment Board	3,566	0	174	0	118,686	0	0	0	169	0
G39		Governor's Office	6,691	0	326	0	15,050	0	0	0	535	0
G53		Secretary of State	9,648	0	470	0	19,046	0	0	0	1,047	0
G59		Government Innovation and Cooperation Board	535	0	26	0	0	0	0	0	21	0
G61		State Auditor	15,760	0	768	0	14,531	0	0	0	0	0
G62		MN State Retirement System (MSRS)	5,721	0	279	0	55,477	0	0	0	1,987	0
G63		Public Employees Retirement Association (PERA)	9,977	0	486	0	45,461	0	0	0	5,344	0
G66		Municipal Board	599	0	29	0	2,024	0	0	0	86	0
G67		Revenue Department	193,563	0	9,428	0	142,662	0	0	0	51,995	3
G69		Teachers Retirement Association (TRA)	7,951	0	387	0	33,265	0	0	0	2,991	0
G90		Revenue Intergovernmental Payments	0	0	0	0	0	0	0	0	774	0
G92		Ombudsperson for Families	586	0	29	0	0	0	0	0	54	0
G93		Military Order of the Purple Heart - Grant Agency	0	0	0	0	0	0	0	0	0	0
G96		Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	2	0
G98		Veterans of Foreign Wars - Grant Agency	0	0	0	0	5,345	0	0	0	0	0
G99		Disabled American Veterans - Grant Agency	0	0	0	0	0	0	0	0	0	0
G9J		Ethical Practices Board	1,192	0	58	0	5,034	0	0	0	93	0
G9K		Administrative Hearings	11,466	0	559	0	5,968	0	0	0	545	0
G9L		Black Minnesotans Council	442	0	22	0	3,114	0	0	0	60	0
G9M		Spanish Speaking Affairs Council	558	0	27	0	14,219	0	0	0	70	0
G9N		Asian Pacific Minnesotans Council	0	0	0	0	6,331	0	0	0	69	0
G9Q		Finance - Debt Service	0	0	0	0	0	0	0	0	167	62
G9R		Finance - Non-Operating	0	0	0	0	0	0	0	0	258	0
GPR		Finance-payroll	0	0	0	0	0	0	0	0	2	0
G9S		Telecomm Access-Comm Impaired	0	0	0	0	0	0	0	0	1	0
G9X		Capitol Area Architectural & Planning Board	727	0	35	0	11,469	0	0	0	47	0
G9Y		Disability Council	1,432	0	70	0	2,076	0	0	0	146	0
H12		Health Department	160,285	0	7,807	0	13,493	0	16,565	0	12,627	1,882
H55		Human Services -Central Office	211,893	0	10,321	0	138,095	3,381	121,309	0	19,174	41,733
H55a		Human Services-Institutions	684,092	0	33,321	0	0	0	0	0	20,767	0
H75		Veterans Affairs Department	4,617	0	225	0	467	0	0	0	705	0
H76		Veterans Homes Board	104,308	0	5,081	0	41,880	0	0	0	4,619	0
H7B		Medical Practices Board	4,085	0	199	0	11,417	0	0	0	530	0
H7C		Nursing Board	4,146	0	202	0	52	0	0	0	341	0
H7D		Pharmacy Board	2,177	0	106	0	4,359	0	0	0	207	0
H7F		Dentistry Board	1,172	0	57	0	2,750	0	0	0	170	0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1996 (Actual)

Sched. No.	Dept. Div.	Name	Avg. FTE	Net Costs	Avg. FTE	Net Costs	Avg. OLA Hrs	Program Audits	Single Audit Hrs	Net Costs	Transactions & Sub	Fed \$ Rec'd
			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	13.4 OLA Program Audits	13.5 OLA Single Audit	14.2 State Treasurer's Office	14.3 Treasurer Treasury Allocable	15.2 State Auditor Single Audits
H7H		Chiropractors Board	699	0	34	0	2,750	0	0	0	157	0
H7J		Optometry Board	157	0	8	0	3,373	0	0	0	59	0
H7K		Nursing Home Administrators Board	302	0	15	0	2,958	0	0	0	71	0
H7L		Social Work Board	1,384	0	67	0	2,802	0	0	0	156	0
H7M		Marriage & Family Therapy Board	227	0	11	0	0	0	0	0	59	0
H7Q		Podiatric Medicine Board	0	0	0	0	156	0	0	0	27	0
H7R		Veterinary Medicine Board	241	0	12	0	156	0	0	0	61	0
H7U		Dietetics & Nutrition Practices Board	74	0	4	0	0	0	0	0	38	0
H7V		Psychology Board	957	0	47	0	0	0	0	0	130	0
H9G		Ombudsman - Mental Health and Mental Retardation	2,684	0	131	0	0	0	0	0	144	0
J33		Trial Courts	101,062	0	4,923	0	0	0	0	0	2,416	0
J52		Public Defense Board	64,359	0	3,135	0	16,140	0	0	0	1,210	2
J58		Court of Appeals	11,799	0	575	0	0	0	0	0	120	0
J65		Supreme Court	25,261	0	1,230	0	16,659	0	0	0	1,307	3
J68		Tax Court of Appeals	942	0	46	0	1,972	0	0	0	63	0
J70		Judicial Standards Board	291	0	14	0	0	0	0	0	35	0
L28		Senate	0	0	0	0	0	285,786	0	0	11	0
L31		House of Representatives	0	0	0	0	0	285,786	0	0	16	0
L51		Waste Management Leg Comm	0	0	0	0	0	0	0	0	0	0
L5A		Fiscal Policy Leg Comm	0	0	0	0	0	0	0	0	0	0
L5B		Waster Legis Comm	0	0	0	0	0	0	0	0	0	0
L5D		Legislative Coordinating Commission	0	0	0	0	0	0	0	0	23	0
L5F		Legislative Reference Library	0	0	0	0	0	0	0	0	2	0
L5G		Revisor of Statutes	0	0	0	0	0	0	0	0	14	0
L5H		Administrative Rules Comm	0	0	0	0	0	0	0	0	0	0
L5K		Pensions and Retirement Leg Comm	0	0	0	0	0	0	0	0	0	0
L5L		Mississippi River Parkway Leg Commission	0	0	0	0	0	0	0	0	1	0
L5M		Great Lakes Leg Comm	0	0	0	0	0	0	0	0	0	0
L5N		MN Resources Legislative Commission	0	0	0	0	0	0	0	0	10	0
L5P		Employee Relations Leg Comm	0	0	0	0	0	0	0	0	0	0
P01		Military Affairs Department	44,944	0	2,189	0	13,752	0	20,672	0	4,119	280
P07		Public Safety Department	263,286	0	12,824	0	52,155	0	0	0	34,848	348
P08		Ombudsman - Corrections	1,304	0	64	0	208	0	0	0	52	0
P78		Corrections Department	499,169	0	24,314	0	66,479	83,372	0	0	22,677	60
P7T		Peace Officer Standards & Training Board (POST)	1,598	0	78	0	8,148	0	0	0	179	0
P84		MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0	0
P9E		Sentencing Guidelines Commission	1,032	0	50	0	3,529	0	0	0	47	0
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	10,115	0	493	0	1,818	0	0	0	711	4
R29		Natural Resources Department	428,738	0	20,883	0	64,818	0	0	0	43,572	108
R32		Pollution Control Agency	114,195	0	5,562	0	23,353	0	0	0	7,408	320
R9C		Voyageurs National Park	122	0	6	0	52	0	0	0	38	0
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	0	0	0	0	0	0	0	0	7	0
R9P		Water & Soil Resources Board	7,643	0	372	0	11,988	0	0	0	518	4
T79		Transportation Department	738,448	0	35,989	0	103,325	20,725	4,937	0	121,263	8,136
T8B		Metro Council Transit Commission - Grant Agency	0	0	0	0	0	0	0	0	1	0
T9T		Transportation Regulation Board	694	0	34	0	2,076	0	0	0	32	0
Z99		Other	0	0	0	0	144,219	406,889	9,736	0	0	0
			(9)	0	1	0	2	1	0	0	0	3

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1996 (Actual)

Sched. No.	Dept. Div.	Name	Net Costs	FTEs'	Avg. FTE	Avg. FTE	Transactions	Net Costs	Obj 1x-2x	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 Property Mgmt	17.3 Plant Mgmt Resource Recovery	17.4 Facilities Management Leasing	18.2 Intertech Telecom- munications	19.2 Bureau of Operations Mgmt
		<b>First Stepdown</b>										
1.2		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	4100	Commissioner										
2.4	3110	Employee Assistance Program										
2.5	4140	Personnel Services										
2.6	3150	Fiscal Services										
2.7	100-	Admin Mgmt - Non allocable										
3.2	2300	BUREAU OF FACILITIES MANAGEMENT										
3.3	4721	Facilities Mgmt - Allocable										
3.4	4320	Real Estate Mgt - Leasing (10 Fund)										
4.2	4490	Telecommunications (Allocable 10 Fd)										
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT										
5.3	5211-5216	Materials Management - Allocable 10 Fund										
5.4	4222	Central Mail - Allocable 10 Fd										
6.3	4500	Planning and Info Mgmt (old IPO)										
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt										
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	SSP Development										
9.5	4000	Finance-Computer Services Maps portion										
9.5a	4000	Finance-Computer Services Sema 4 portion										
9.6	4000	Budget Service-computer operations										
9.7	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	DOER-Personnel Administration										
11.4	100-0000	DOER-SSP										
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										
13.4		LEGIS AUDITS-PROGRAM 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										

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1996 (Actual)

Sched. No.	Dept. Div.	Name	Net Costs	FTEs'	Avg. FTE	Avg. FTE	Transactions	Net Costs	Obj 1x-2x	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 Property Mgmt	17.3 Plant Mgmt Resource Recovery	17.4 Facilities Management Leasing	18.2 Intertech Telecom- munications	19.2 Bureau of Operations Mgmt
14.4	100-1001	TREASURER-OTHER										
15.2	G61	State Auditor										
		<b>Second Stepdown</b>										
	02000	DEPARTMENT OF ADMINISTRATION										
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT	(80,451)									
16.3	4100	Commissioner	20,557	(20,557)								
16.4	3110	Employee Assistance Program	14,318		(14,318)							
16.5	4140	Personnel Services	18,068				(18,068)					
16.6	3150	Fiscal Services	27,355					(27,355)				
16.7	100-	Admin Mgmt - Non allocable	153									
17.2	2300	BUREAU OF FACILITIES MANAGEMENT	0	366	5	322	287	(13,855)				
17.3	4721	Facilities Mgmt - Allocable	0	0	0	0	0	9,273	(9,273)			
17.4	4320	Real Estate Mgt - Leasing (10 Fund)	0	0	0	0	0	4,582	0	(4,582)		
18.2	4490	Telecommunications (Allocable 10 Fd)	0	340	4	299	61	0	0	0	(6,506)	
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT	0	1,718	22	1,510	412	0	12	19	8	(37,335)
19.3	5211-5216	Materials Management - Allocable 10 Fund	0	0	0	0	0	0	0	0	0	21,138
19.4	4222	Central Mail - Allocable 10 Fd	0	0	0	0	0	0	0	0	0	4,604
20.3	4500	Planning and Info Mgmt (old IPO)	0	0	0	0	0	0	0	0	0	10,758
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt	0	0	0	0	0	0	0	0	0	835
21.2	G10	DEPARTMENT OF FINANCE	0	0	55	0	0	0	63	13	44	0
22.2	1000	FINANCE-BUDGET DIVISION	0	0	0	0	0	0	0	0	0	0
22.3	2000	Analysis & Control	0	0	0	0	0	0	0	0	0	0
22.4	2000	Budget Planning & Operations	0	0	0	0	0	0	0	0	0	0
22.5	2000	Budget Division Gen'l Govt	0	0	0	0	0	0	0	0	0	0
23.2	1000	FINANCE-ACCOUNTING DIVISION	0	0	0	0	0	0	0	0	0	0
23.3	1000	Accounting Services	0	0	0	0	0	0	0	0	0	0
23.4	4000	SSP Development	0	0	0	0	0	0	0	0	0	0
23.5	4000	Finance-Computer Services Maps portion	0	0	0	0	0	0	0	0	0	0
23.5a	4000	Finance-Computer Services Sema 4 portion	0	0	0	0	0	0	0	0	0	0
23.6	4000	Budget Service-computer operations	0	0	0	0	0	0	0	0	0	0
23.7	1000	Accounting Division Gen'l Govt	0	0	0	0	0	0	0	0	0	0
24.2	1000	FINANCE-OTHER	0	0	0	0	0	0	0	0	0	0
24.3	1000	Financial Reporting	0	0	0	0	0	0	0	0	0	0
24.4	1000	Statewide Payroll Service	0	0	0	0	0	0	0	0	0	0
24.5	1000	Single Audit	0	0	0	0	0	0	19	0	0	0
24.6	1000	Other General Government	0	0	0	0	0	0	0	0	0	0
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	0	0	36	0	0	0	0	6	13	0
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN	0	0	0	0	0	0	0	0	0	0
25.4	100-0000	SSP HVR PAYROLL (DOER)	0	0	0	0	0	0	5	0	0	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	0	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	0	0	7	0	0	0	0	0	4	0
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	13	0	0	0
26.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	0	0	22	0	0	0	0	6	6	0
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0	0
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	7	0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOVT	0	0	0	0	0	0	0	0	0	0

Allocation of General Support Costs  
Multiple Rate Method  
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Sched. No.	Dept. Div.	Name	Net Costs	FTEs*	Avg. FTE	Avg. FTE	Transactions	Net Costs	Obj 1x-2x	No. of Leases	Telephone Costs	Net Costs
			16.2	16.3	16.4	16.5	16.6	17.2	17.3	17.4	18.2	19.2
			Bureau of Admin. Mgmt	Admin Mgmt Commissioner Office	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Bureau of Property Mgmt	Plant Mgmt Resource Recovery	Facilities Management Leasing	Intertech Telecommunications	Bureau of Operations Mgmt
28.2	G64	TREASURER'S OFFICE	0	0	4	0	0	0	0	6	2	0
28.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0	0
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0	0
29.2	G61	State Auditor	0	0	0	0	0	0	0	0	0	0
	99YYY	Consumer Agencies	0	0	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	0	0	0	0	12	0	0	0	0	0
	100-2200	Materials Management Division	0	0	0	0	0	0	0	6	0	0
	5216	Materials Service and Distribution	0	307	4	270	203	0	2	0	0	0
	4330	State Building Code	0	684	9	601	355	0	6	6	4	0
	3510	Public Info Policy Analysis - PIPA	0	124	2	109	31	0	1	0	0	0
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0	0	0
	3300	Building Construction	0	743	9	653	449	0	35	6	2	0
	3160	Oil Overcharge (Stripper Wells)	0	20	0	18	25	0	0	0	0	0
	173-2400	911 Emergency	0	0	0	0	0	0	0	0	0	0
	3180	STAR (Tech Related Asst)	0	117	1	103	135	0	2	0	1	0
	3200	Volunteer Services	0	77	1	67	106	0	1	6	1	0
	4717	Capital Group Parking	0	332	4	291	1,116	0	3	6	0	0
	3240	Travel Management	0	506	6	445	3,171	0	12	0	4	0
	3170	Development Disabilities	0	25	0	22	99	0	1	32	1	0
	2200	Risk Management	0	149	2	131	271	0	12	19	1	0
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	0	0	19	0	0	32	0	0
	4501	Government Information Access Council	0	94	1	82	66	0	1	0	0	0
	690-2300	Building Fund Operations (69 Fund)	0	0	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	0	5,581	70	4,906	7,763	0	63	64	17	0
	4221	Minnesota Bookstore	0	492	6	432	662	0	7	6	6	0
	4220	Records Activities	0	389	5	341	352	0	3	0	1	0
	2600	Management Analysis	0	771	10	678	254	0	5	13	1	0
	4223	Printing Services	0	1,241	16	1,091	1,843	0	12	13	3	0
	5217	Central Stores	0	302	4	265	2,630	0	20	6	2	0
	4230	Cooperative Purchasing	0	149	2	131	97	0	2	0	3	0
	2400	Computer Services/Telecomm (97 Fund)	0	5,893	74	5,180	5,714	0	156	0	0	0
	4222	Central Mail - Addressing/Inserting	0	136	2	120	627	0	1	0	0	0
	4321	Real Estate Management	0	0	0	0	3	0	0	0	0	0
		Other-non allocable	0	0	0	0	593	0	0	0	0	0
	B04	Agriculture Department	0	0	150	0	0	0	88	115	51	0
	B11	Barber Examiners Board	0	0	1	0	0	0	0	0	0	0
	B13	Commerce Department	0	0	82	0	0	0	133	6	27	0
	B14	Animal Health Board	0	0	11	0	0	0	7	0	5	0
	B21	Economic Security	0	0	599	0	0	0	309	326	282	0
	B22	Trade & Economic Development Department (DTED)	0	0	68	0	0	0	53	26	69	0
	B23	MN Business Finance, Inc.	0	0	2	0	0	0	1	0	4	0
	B34	Housing Finance Agency	0	0	49	0	0	0	34	13	22	0
	B41	Workers' Compensation Court of Appeals	0	0	6	0	0	0	4	6	1	0
	B42	Labor & Industry Department	0	0	130	0	0	0	314	83	68	0
	B43	Iron Range Resources & Rehab. Board (IRRRB)	0	0	41	0	0	0	30	19	21	0
	B7A	Electricity Board	0	0	7	0	0	0	16	32	5	0
	B7E	Architecture, Engineering, Land Surveying & Landscap	0	0	2	0	0	0	2	6	1	0
	B7G	Boxing Board	0	0	0	0	0	0	0	0	0	0
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	0	0	0
	B7P	Accountancy Board	0	0	1	0	0	0	1	13	1	0
	B7S	Private Detective & Protective Agent Services Brd	0	0	0	0	0	0	0	0	0	0
	B80	Public Service Department	0	0	41	0	0	0	38	6	97	0
	B82	Public Utilities Commission	0	0	16	0	0	0	10	6	6	0
	B9A	World Trade Center Corp.	0	0	2	0	0	0	2	0	5	0
	B9D	Amateur Sports Commission	0	0	4	0	0	0	1	0	2	0
	B9H	Harmful Substances Compensation	0	0	0	0	0	0	0	0	0	0
	B9U	MN Technology Institute	0	0	0	0	0	0	24	0	48	0
	B9V	Agriculture Utilization Research Institute - Grant Agency	0	0	0	0	0	0	0	0	0	0
	E25	Center for Arts Education	0	0	21	0	0	0	14	6	7	0

Allocation of General Support Costs  
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Sched. No.	Dept. Div.	Name	Net Costs	FTEs'	Avg. FTE	Avg. FTE	Transactions	Net Costs	Obj 1x-2x	No. of Leases	Telephone Costs	Net Costs
			16.2	16.3	16.4	16.5	16.6	17.2	17.3	17.4	18.2	19.2
			Bureau of Admin. Mgmt	Admin Mgmt Commissioner Office	Admin Mgmt Employee Assistance	Admin Mgmt Personnel Office	Admin Mgmt Fiscal Services	Bureau of Property Mgmt	Plant Mgmt Resource Recovery	Facilities Management Leasing	Intertech Telecommunications	Bureau of Operations Mgmt
E26		MN State Colleges & Universities	0	0	3,850	0	0	0	2,190	723	1,350	0
E35		Education Aids	0	0	3	0	0	0	20	0	0	0
E37		Children, Families & Learning Department	0	0	126	0	0	0	92	38	104	0
E40		Historical Society	0	0	0	0	0	0	0	0	0	0
E44		Faribault Academies	0	0	52	0	0	0	26	19	11	0
E48		Labor Interpretive Center	0	0	0	0	0	0	0	0	0	0
E50		MN State Arts Board	0	0	5	0	0	0	3	6	2	0
E60		Higher Education Services Office	0	0	15	0	0	0	43	6	10	0
E77		Zoological Garden	0	0	70	0	0	0	39	6	21	0
E81		University of Minnesota - Grant Agency	0	0	0	0	0	0	0	0	0	0
E91		Academy of Science	0	0	0	0	0	0	0	0	0	0
E95		Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0
E97		Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	0	0	0
E9W		Higher Ed Facilities Authority	0	0	1	0	0	0	1	0	0	0
G03		Lottery	0	0	66	0	0	0	26	51	0	0
G05		Racing Commission	0	0	2	0	0	0	3	0	1	0
G06		Attorney General	0	0	151	0	0	0	90	38	60	0
G09		Gambling Control Board	0	0	13	0	0	0	6	19	8	0
G15		Intergovernmental Information Systems	0	0	1	0	0	0	2	6	0	0
G16		Adm Cap Projects	0	0	0	0	0	0	0	0	0	0
G17		Human Rights Department	0	0	17	0	0	0	9	19	11	0
G19		Indian Affairs Council	0	0	2	0	0	0	2	6	2	0
G24		Department of Employee Relations-Non-general fund	0	0	32	0	0	0	24	0	12	0
G30		Strategic & Long Range Planning Office	0	0	23	0	0	0	15	6	14	0
G38		Investment Board	0	0	8	0	0	0	113	0	4	0
G39		Governor's Office	0	0	15	0	0	0	10	32	19	0
G53		Secretary of State	0	0	21	0	0	0	14	19	72	0
G59		Government Innovation and Cooperation Board	0	0	1	0	0	0	0	19	0	0
G61		State Auditor	0	0	35	0	0	0	18	45	7	0
G62		MN State Retirement System (MSRS)	0	0	13	0	0	0	11	0	7	0
G63		Public Employees Retirement Association (PERA)	0	0	22	0	0	0	25	6	12	0
G66		Municipal Board	0	0	1	0	0	0	1	6	1	0
G67		Revenue Department	0	0	425	0	0	0	232	58	227	0
G69		Teachers Retirement Association (TRA)	0	0	17	0	0	0	11	6	9	0
G90		Revenue Intergovernmental Payments	0	0	0	0	0	0	3	0	0	0
G92		Ombudsperson for Families	0	0	1	0	0	0	1	13	0	0
G93		Military Order of the Purple Heart - Grant Agency	0	0	0	0	0	0	0	6	0	0
G96		Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0
G98		Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	6	0	0
G99		Disabled American Veterans - Grant Agency	0	0	0	0	0	0	0	6	0	0
G8J		Ethical Practices Board	0	0	3	0	0	0	1	6	1	0
G9K		Administrative Hearings	0	0	25	0	0	0	19	13	17	0
G9L		Black Minnesotans Council	0	0	1	0	0	0	1	6	0	0
G9M		Spanish Speaking Affairs Council	0	0	1	0	0	0	1	6	1	0
G9N		Asian Pacific Minnesotans Council	0	0	0	0	0	0	0	6	0	0
G9Q		Finance - Debt Service	0	0	0	0	0	0	0	0	0	0
G9R		Finance - Non-Operating	0	0	0	0	0	0	4	0	0	0
GPR		Finance-payroll	0	0	0	0	0	0	0	0	0	0
G9S		Telecomm Access-Comm Impaired	0	0	0	0	0	0	0	0	0	0
G9X		Capitol Area Architectural & Planning Board	0	0	2	0	0	0	1	6	0	0
G9Y		Disability Council	0	0	3	0	0	0	2	6	2	0
H12		Health Department	0	0	352	0	0	0	213	102	165	0
H55		Human Services -Central Office	0	0	465	0	0	0	461	659	697	0
H55a		Human Services-Institutions	0	0	1,501	0	0	0	695	0	213	0
H75		Veterans Affairs Department	0	0	10	0	0	0	5	6	5	0
H76.		Veterans Homes Board	0	0	229	0	0	0	99	6	50	0
H7B		Medical Practices Board	0	0	9	0	0	0	6	13	3	0
H7C		Nursing Board	0	0	9	0	0	0	5	13	2	0
H7D		Pharmacy Board	0	0	5	0	0	0	2	26	1	0
H7F		Dentistry Board	0	0	3	0	0	0	2	13	1	0

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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 Property Mgmt	17.3 Plant Mgmt Resource Recovery	17.4 Facilities Management Leasing	18.2 Intertech Telecom- munications	19.2 Bureau of Operations Mgmt
H7H		Chiropractors Board	0	0	2	0	0	0	1	13	0	0
H7J		Optometry Board	0	0	0	0	0	0	0	13	0	0
H7K		Nursing Home Administrators Board	0	0	1	0	0	0	0	13	0	0
H7L		Social Work Board	0	0	3	0	0	0	1	13	1	0
H7M		Marriage & Family Therapy Board	0	0	0	0	0	0	0	13	0	0
H7Q		Podiatric Medicine Board	0	0	0	0	0	0	0	13	0	0
H7R		Veterinary Medicine Board	0	0	1	0	0	0	0	13	0	0
H7U		Dietetics & Nutrition Practices Board	0	0	0	0	0	0	0	0	0	0
H7V		Psychology Board	0	0	2	0	0	0	1	13	0	0
H9G		Ombudsman - Mental Health and Mental Retardation	0	0	6	0	0	0	3	13	3	0
J33		Trial Courts	0	0	222	0	0	0	190	0	65	0
J52		Public Defense Board	0	0	141	0	0	0	67	6	53	0
J58		Court of Appeals	0	0	26	0	0	0	17	6	6	0
J65		Supreme Court	0	0	55	0	0	0	45	51	114	0
J68		Tax Court of Appeals	0	0	2	0	0	0	2	6	1	0
J70		Judicial Standards Board	0	0	1	0	0	0	1	6	1	0
L28		Senate	0	0	0	0	0	0	45	0	0	0
L31		House of Representatives	0	0	0	0	0	0	61	0	0	0
L51		Waste Management Leg Comm	0	0	0	0	0	0	0	0	0	0
L5A		Fiscal Policy Leg Comm	0	0	0	0	0	0	0	0	0	0
L5B		Waster Legis Comm	0	0	0	0	0	0	0	0	0	0
L5D		Legislative Coordinating Commission	0	0	0	0	0	0	6	0	0	0
L5F		Legislative Reference Library	0	0	0	0	0	0	3	0	0	0
L5G		Revisor of Statutes	0	0	0	0	0	0	11	0	0	0
L5H		Administrative Rules Comm	0	0	0	0	0	0	0	0	0	0
L5K		Pensions and Retirement Leg Comm	0	0	0	0	0	0	0	0	0	0
L5L		Mississippi River Parkway Leg Commission	0	0	0	0	0	0	0	0	0	0
L5M		Great Lakes Leg Comm	0	0	0	0	0	0	0	0	0	0
L5N		MN Resources Legislative Commission	0	0	0	0	0	0	1	0	0	0
L5P		Employee Relations Leg Comm	0	0	0	0	0	0	0	0	0	0
P01		Military Affairs Department	0	0	98	0	0	0	64	6	128	0
P07		Public Safety Department	0	0	578	0	0	0	337	371	402	0
P08		Ombudsman - Corrections	0	0	3	0	0	0	2	0	1	0
P78		Corrections Department	0	0	1,095	0	0	0	618	314	380	0
P7T		Peace Officer Standards & Training Board (POST)	0	0	4	0	0	0	2	19	1	0
P94		MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0	0
P9E		Sentencing Guidelines Commission	0	0	2	0	0	0	1	6	1	0
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	0	0	22	0	0	0	12	19	6	0
R29		Natural Resources Department	0	0	941	0	0	0	469	269	419	0
R32		Pollution Control Agency	0	0	251	0	0	0	196	58	157	0
R9C		Voyageurs National Park	0	0	0	0	0	0	0	0	1	0
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0
R8P		Water & Soil Resources Board	0	0	17	0	0	0	10	26	11	0
T79		Transportation Department	0	0	1,620	0	0	0	1,012	154	784	0
T9B		Metro Council Transit Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0
T9T		Transportation Regulation Board	0	0	2	0	0	0	2	13	1	0
Z99		Other	0	0	0	0	0	0	0	141	0	0
			0	(1)	0	(1)	1	0	(1)	(14)	(2)	0

Allocation of General Support Costs  
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Sched. No.	Dept. Div.	Name	purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs	Transactions	budget trans	Net Costs	Transactions	Transactions
			19.3	19.4	20.3	21.2	22.2	22.3	22.4	23.2	23.3	23.5
			Operations Materials Management	Operations Central Mail	Planning and Information Mgmt	Department of Finance	Finance Budgets	Finance Agency Controllers	Finance Budget Support	Finance Accounting Dept	Finance Accounting Services	Finance Computer Ops MAPS
		<b>First Stepdown</b>										
1.2		Equipment Use Charge										
2.2	02000	DEPARTMENT OF ADMINISTRATION										
2.3	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.4	4100	Commissioner										
2.5	3110	Employee Assistance Program										
2.6	4140	Personnel Services										
2.7	3150	Fiscal Services										
3.2	100-	Admin Mgmt - Non allocable										
3.3	2300	BUREAU OF FACILITIES MANAGEMENT										
3.4	4721	Facilities Mgmt - Allocable										
4.2	4320	Real Estate Mgt - Leasing (10 Fund)										
5.2	4490	Telecommunications (Allocable 10 Fd)										
5.3	2200	BUREAU OF OPERATIONS MANAGEMENT										
5.4	5211-5218	Materials Management - Allocable 10 Fund										
6.3	4222	Central Mail - Allocable 10 Fd										
6.4	4500	Planning and Info Mgmt (old IPO)										
7.2	4500	Planning and Info Mgmt (old IPO) -General Govt										
8.2	G10	DEPARTMENT OF FINANCE										
8.3	1000	FINANCE-BUDGET DIVISION										
8.4	2000	Analysis & Control										
8.5	2000	Budget Planning & Operations										
9.2	2000	Budget Division Gen'l Gov't										
9.3	1000	FINANCE-ACCOUNTING DIVISION										
9.4	1000	Accounting Services										
9.5	4000	SSP Development										
9.5a	4000	Finance-Computer Services Maps portion										
9.6	4000	Finance-Computer Services Sema 4 portion										
9.7	4000	Budget Service-computer operations										
10.2	1000	Accounting Division Gen'l Gov't										
10.3	1000	FINANCE-OTHER										
10.4	1000	Financial Reporting										
10.5	1000	Statewide Payroll Service										
10.6	1000	Single Audit										
11.2	1000	Other General Government										
11.3	G24	DEPARTMENT OF EMPLOYEE RELATIONS										
11.4	100-0000	DOER-Personnel Administration										
11.5	100-0000	DOER-SSP										
12.2	100-0000	EMPLOYEE REL-ALL OTHER										
12.3	G45	DEPARTMENT OF MEDIATION SERVICES										
12.4	100-3000	MEDIATIONS SVCS-STATE AGENCIES										
13.2	100-3000	MEDIATION SVCS-OTHER										
13.3	L49	OFFICE OF THE LEGISLATIVE AUDITOR										
13.4	100-0000	LEGIS AUDITS-FINANCIAL AUDITS										
13.5	100-0000	LEGIS AUDITS-PROGRAM AUDITS										
13.6	100-0000	LEGIS AUDITS-SINGLE AUDITS										
14.2	100-0000	LEGIS AUDITS-GENERAL GOV'T										
14.3	G64	TREASURER'S OFFICE										
14.3	100-1001	TREASURER-TREASURY										

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14.4	100-1001	TREASURER-OTHER										
15.2	G61	State Auditor										
		<b>Second Stepdown</b>										
	02000	DEPARTMENT OF ADMINISTRATION										
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT										
16.3	4100	Commissioner										
16.4	3110	Employee Assistance Program										
16.5	4140	Personnel Services										
16.6	3150	Fiscal Services										
16.7	100-	Admin Mgmt - Non allocable										
17.2	2300	BUREAU OF FACILITIES MANAGEMENT										
17.3	4721	Facilities Mgmt - Allocable										
17.4	4320	Real Estate Mgt - Leasing (10 Fund)										
18.2	4490	Telecommunications (Allocable 10 Fd)										
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT										
19.3	5211-5216	Materials Management - Allocable 10 Fund	(21,138)									
19.4	4222	Central Mail - Allocable 10 Fd	0	(4,604)								
20.3	4500	Planning and Info Mgmt (old IPO)	0	0	(10,758)							
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt	0	0	0							
21.2	G 10	DEPARTMENT OF FINANCE	62	201	1,721	(187,218)						
22.2	1000	FINANCE-BUDGET DIVISION	0	0	0	16,783	(16,783)					
22.3	2000	Analysis & Control	0	0	0	0	10,932	(10,932)				
22.4	2000	Budget Planning & Operations	0	0	0	0	5,851	0	(5,851)			
22.5	2000	Budget Division Gen'l Gov't	0	0	0	0	0	0	0			
23.2	1000	FINANCE-ACCOUNTING DIVISION	0	0	0	152,769	0	0	0	(152,769)		
23.3	1000	Accounting Services	0	0	0	0	0	0	0	19,205	(19,205)	
23.4	4000	SSP Development	0	0	0	0	0	0	0	39,603	0	
23.5	4000	Finance-Computer Services Maps portion	0	0	0	0	0	0	0	45,359	0	(45,359)
23.5a	4000	Finance-Computer Services Sema 4 portion	0	0	0	0	0	0	0	42,224	0	0
23.6	4000	Budget Service-computer operations	0	0	0	0	0	0	0	4,148	0	0
23.7	1000	Accounting Division Gen'l Gov't	0	0	0	0	0	0	0	2,231	0	0
24.2	1000	FINANCE-OTHER	0	0	0	17,666	0	0	0	0	0	0
24.3	1000	Financial Reporting	0	0	0	0	0	0	0	0	0	0
24.4	1000	Statewide Payroll Service	0	0	0	0	0	0	0	0	0	0
24.5	1000	Single Audit	0	0	0	0	0	0	0	0	0	0
24.6	1000	Other General Government	0	0	0	0	0	0	0	0	0	0
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	62	27	35	0	0	14	13	0	24	56
25.3	100-0000	EMPLOYEE REL-PRSNL ADMIN	0	0	0	0	0	0	0	0	0	0
25.4	100-0000	SSP H/R PAYROLL (DOER)	0	0	0	0	0	0	0	0	0	0
25.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	0	0	0	0
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	15	4	1	0	0	5	14	0	8	19
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	0	0
26.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	0	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	29	6	9	0	0	7	3	0	12	29
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0	0
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOVT	0	0	0	0	0	0	0	0	0	0

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			purchase orders	Postage Costs	Intertech billings	Net Costs	Net Costs	Transactions	budget trans	Net Costs	Transactions	Transactions
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28.2	G64	TREASURER'S OFFICE	8	2	1	0	0	8	15	0	14	32
28.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0	0
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0	0
29.2	G61	State Auditor	0	0	0	0	0	0	0	0	0	0
	99YYY	Consumer Agencies	0	0	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	1	0	0	0	0	0	1	0	0	1
	100-2200	Materials Management Division	0	0	0	0	0	0	0	0	0	0
	5216	Materials Service and Distribution	7	0	0	0	0	3	3	0	6	14
	4330	State Building Code	19	5	1	0	0	6	3	0	11	25
	3510	Public Info Policy Analysis - PIPA	2	1	0	0	0	1	1	0	1	2
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0	0	0
	3300	Building Construction	46	2	6	0	0	8	12	0	14	32
	3160	Oil Overcharge (Stripper Wells)	0	0	0	0	0	0	2	0	1	2
	173-2400	911 Emergency	0	0	0	0	0	0	0	0	0	0
	3180	STAR (Tech Related Asst)	10	4	0	0	0	2	2	0	4	10
	3200	Volunteer Services	10	5	0	0	0	2	3	0	3	8
	4717	Capital Group Parking	41	0	1	0	0	19	1	0	34	79
	3240	Travel Management	88	1	2	0	0	54	5	0	85	225
	3170	Development Disabilities	10	2	0	0	0	2	2	0	3	7
	2200	Risk Management	9	1	2	0	0	5	4	0	8	19
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	2	0	0	0	0	0	1	0	1	1
	4501	Government Information Access Council	8	1	0	0	0	1	1	0	2	5
	690-2300	Building Fund Operations (69 Fund)	0	0	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	274	1	10	0	0	133	14	0	234	552
	4221	Minnesota Bookstore	40	44	1	0	0	11	4	0	20	47
	4220	Records Activities	14	1	0	0	0	6	3	0	11	25
	2600	Management Analysis	29	1	1	0	0	4	4	0	8	18
	4223	Printing Services	144	2	2	0	0	32	2	0	55	131
	5217	Central Stores	23	3	3	0	0	45	2	0	79	187
	4230	Cooperative Purchasing	5	2	0	0	0	2	2	0	3	7
	2400	Computer Services/Telecomm (97 Fund)	170	30	25	0	0	98	30	0	172	406
	4222	Central Mail - Addressing/Inserting	5	0	0	0	0	11	2	0	19	45
	4321	Real Estate Management	0	0	0	0	0	0	0	0	0	0
		Other-non allocable	0	0	0	0	0	10	6	0	18	42
	B04	Agriculture Department	361	80	6	0	0	117	216	0	206	487
	B11	Barber Examiners Board	1	1	0	0	0	1	1	0	2	4
	B13	Commerce Department	266	70	20	0	0	64	50	0	113	266
	B14	Animal Health Board	53	9	2	0	0	27	10	0	48	113
	B21	Economic Security	286	5	204	0	0	583	35	0	1,023	2,417
	B22	Trade & Economic Development Department (DTED)	315	170	83	0	0	72	141	0	127	299
	B23	MN Business Finance, Inc.	0	0	0	0	0	3	2	0	5	11
	B34	Housing Finance Agency	79	46	116	0	0	37	38	0	66	155
	B41	Workers' Compensation Court of Appeals	5	1	0	0	0	2	2	0	3	7
	B42	Labor & Industry Department	433	102	18	0	0	95	82	0	167	395
	B43	Iron Range Resources & Rehab. Board (IRRRB)	281	0	5	0	0	60	32	0	106	249
	B7A	Electricity Board	23	3	9	0	0	13	4	0	23	54
	B7E	Architecture, Engineering, Land Surveying & Landscap	14	5	2	0	0	5	3	0	9	22
	B7G	Boxing Board	3	0	0	0	0	1	2	0	2	4
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	0	0	0
	B7P	Accountancy Board	11	14	2	0	0	4	2	0	6	15
	B7S	Private Detective & Protective Agent Services Brd	2	1	0	0	0	1	1	0	1	4
	B80	Public Service Department	104	10	20	0	0	28	36	0	50	117
	B82	Public Utilities Commission	16	8	2	0	0	7	8	0	13	30
	B9A	World Trade Center Corp.	14	5	0	0	0	4	7	0	8	18
	B9D	Amateur Sports Commission	3	0	0	0	0	2	3	0	4	9
	B9H	Harmful Substances Compensation	0	0	0	0	0	0	0	0	0	0
	B9U	MN Technology Institute	0	0	0	0	0	21	19	0	37	87
	B9V	Agriculture Utilization Research Institute - Grant Agency	0	0	0	0	0	0	1	0	0	0
	E25	Center for Arts Education	101	13	0	0	0	22	35	0	39	83

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E26		MN State Colleges & Universities	21	51	674	0	0	1,044	301	0	1,833	4,330
E35		Education Aids	61	0	0	0	0	32	41	0	57	134
E37		Children, Families & Learning Department	740	211	23	0	0	161	98	0	284	670
E40		Historical Society	0	0	2	0	0	1	3	0	2	5
E44		Faribault Academies	18	0	0	0	0	17	19	0	29	69
E48		Labor Interpretive Center	3	0	0	0	0	1	1	0	1	3
E50		MN State Arts Board	27	0	0	0	0	6	7	0	10	24
E60		Higher Education Services Office	65	32	3	0	0	28	23	0	49	115
E77		Zoological Garden	230	0	2	0	0	73	57	0	127	301
E81		University of Minnesota - Grant Agency	1	0	186	0	0	1	3	0	1	2
E91		Academy of Science	0	0	0	0	0	0	1	0	0	0
E85		Humanities Commission - Grant Agency	0	0	0	0	0	0	1	0	0	0
E97		Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	0	0	0
E9VV		Higher Ed Facilities Authority	0	0	0	0	0	0	0	0	0	1
G03		Lottery	0	0	15	0	0	3	3	0	5	12
G05		Racing Commission	7	0	2	0	0	6	9	0	11	25
G06		Attorney General	196	61	8	0	0	45	75	0	79	188
G09		Gambling Control Board	21	3	2	0	0	6	3	0	11	26
G15		Intergovernmental Information Systems	6	1	0	0	0	1	2	0	2	5
G16		Adm Cap Projects	1	0	0	0	0	0	2	0	0	1
G17		Human Rights Department	23	11	7	0	0	5	9	0	9	21
G19		Indian Affairs Council	5	0	0	0	0	3	7	0	5	13
G24		Department of Employee Relations-Non-general fund	75	111	45	0	0	22	47	0	38	89
G30		Strategic & Long Range Planning Office	98	92	3	0	0	21	40	0	36	85
G38		Investment Board	12	145	0	0	0	4	5	0	8	18
G39		Governor's Office	21	12	4	0	0	14	6	0	24	57
G53		Secretary of State	47	45	63	0	0	15	15	0	26	63
G59		Government Innovation and Cooperation Board	1	73	0	0	0	1	2	0	1	2
G61		State Auditor	44	11	1	0	0	13	13	0	23	53
G62		MN State Retirement System (MSRS)	9	0	34	0	0	7	7	0	12	29
G63		Public Employees Retirement Association (PERA)	33	0	4	0	0	16	29	0	28	66
G66		Municipal Board	8	1	1	0	0	2	2	0	4	9
G67		Revenue Department	423	615	547	0	0	145	134	0	255	603
G69		Teachers Retirement Association (TRA)	26	0	31	0	0	7	2	0	13	30
G90		Revenue Intergovernmental Payments	0	0	0	0	0	20	44	0	35	82
G92		Ombudsperson for Families	4	0	0	0	0	1	3	0	2	6
G93		Military Order of the Purple Heart - Grant Agency	0	0	0	0	0	0	0	0	0	0
G96		Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0
G98		Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	0	0	0
G89		Disabled American Veterans - Grant Agency	0	0	0	0	0	0	0	0	0	0
G9J		Ethical Practices Board	6	5	0	0	0	2	10	0	4	10
G9K		Administrative Hearings	10	0	5	0	0	14	4	0	24	58
G9L		Black Minnesotans Council	6	1	0	0	0	2	2	0	3	6
G9M		Spanish Speaking Affairs Council	8	3	0	0	0	2	2	0	3	7
G9N		Asian Pacific Minnesotans Council	5	1	0	0	0	2	1	0	3	7
G9Q		Finance - Debt Service	0	0	0	0	0	4	103	0	7	18
G9R		Finance - Non-Operating	8	1	0	0	0	7	72	0	12	27
GPR		Finance-payroll	0	0	0	0	0	0	0	0	0	0
G9S		Telecomm Access-Comm Impaired	0	0	0	0	0	0	1	0	0	0
G9X		Capitol Area Architectural & Planning Board	4	0	0	0	0	1	3	0	2	5
G9Y		Disability Council	22	3	2	0	0	4	3	0	7	15
H12		Health Department	1,456	29	76	0	0	322	342	0	566	1,338
H55		Human Services-Central Office	719	478	5,098	0	0	352	316	0	618	1,460
H55a		Human Services-Institutions	1,286	0	0	0	0	530	549	0	932	2,200
H75		Veterans Affairs Department	21	6	2	0	0	18	8	0	32	75
H76		Veterans Homes Board	447	1	21	0	0	118	113	0	207	489
H7B		Medical Practices Board	23	13	0	0	0	14	6	0	24	56
H7C		Nursing Board	12	24	4	0	0	9	4	0	15	36
H7D		Pharmacy Board	18	1	2	0	0	5	3	0	9	22
H7F		Dentistry Board	12	6	1	0	0	4	2	0	8	18

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H7H		Chiropractors Board	13	1	0	0	0	4	2	0	7	17
H7J		Optometry Board	5	0	0	0	0	2	1	0	3	6
H7K		Nursing Home Administrators Board	5	0	0	0	0	2	1	0	3	8
H7L		Social Work Board	10	0	1	0	0	4	1	0	7	17
H7M		Marriage & Family Therapy Board	5	0	0	0	0	2	1	0	3	6
H7Q		Podiatric Medicine Board	2	0	0	0	0	1	1	0	1	3
H7R		Veterinary Medicine Board	4	0	0	0	0	2	2	0	3	6
H7U		Dietetics & Nutrition Practices Board	4	0	0	0	0	1	1	0	2	4
H7V		Psychology Board	11	0	0	0	0	3	1	0	6	14
H9G		Ombudsman - Mental Health and Mental Retardation	12	2	1	0	0	4	4	0	6	15
J33		Trial Courts	46	2	5	0	0	62	34	0	108	256
J52		Public Defense Board	27	0	3	0	0	31	21	0	54	128
J58		Court of Appeals	7	11	0	0	0	3	2	0	5	13
J65		Supreme Court	84	44	186	0	0	33	21	0	59	138
J68		Tax Court of Appeals	4	1	1	0	0	2	3	0	3	7
J70		Judicial Standards Board	2	0	0	0	0	1	2	0	2	4
L28		Senate	0	0	0	0	0	0	2	0	0	1
L31		House of Representatives	0	0	3	0	0	0	2	0	1	2
L51		Waste Management Leg Comm	0	0	0	0	0	0	0	0	0	0
L5A		Fiscal Policy Leg Comm	0	0	0	0	0	0	0	0	0	0
L5B		Waster Legis Comm	0	0	0	0	0	0	0	0	0	0
L5D		Legislative Coordinating Commission	0	0	0	0	0	1	8	0	1	2
L5F		Legislative Reference Library	0	0	0	0	0	0	0	0	0	0
L5G		Revisor of Statutes	0	0	2	0	0	0	2	0	1	2
L5H		Administrative Rules Comm	0	0	0	0	0	0	0	0	0	0
L5K		Pensions and Retirement Leg Comm	0	0	0	0	0	0	0	0	0	0
L5L		Mississippi River Parkway Leg Commission	0	0	0	0	0	0	0	0	0	0
L5M		Great Lakes Leg Comm	0	0	0	0	0	0	0	0	0	0
L5N		MN Resources Legislative Commission	0	0	0	0	0	0	3	0	0	1
L5P		Employee Relations Leg Comm	0	0	0	0	0	0	0	0	0	0
P01		Military Affairs Department	202	0	16	0	0	105	25	0	185	436
P07		Public Safety Department	1,038	1,045	587	0	0	881	354	0	1,548	3,655
P08		Ombudsman - Corrections	4	0	8	0	0	1	2	0	2	6
P78		Corrections Department	1,930	30	100	0	0	579	365	0	1,017	2,403
P7T		Peace Officer Standards & Training Board (POST)	12	3	0	0	0	5	6	0	8	19
P84		MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0	0
P9E		Sentencing Guidelines Commission	5	1	0	0	0	1	1	0	2	5
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	88	26	5	0	0	18	42	0	32	75
R29		Natural Resources Department	588	246	51	0	0	1,096	677	0	1,928	4,548
R32		Pollution Control Agency	563	101	45	0	0	189	286	0	332	785
R9C		Voyageurs National Park	2	0	0	0	0	1	1	0	2	4
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	0	0	0	0	0	0	1	0	0	1
R9P		Water & Soil Resources Board	77	15	2	0	0	13	13	0	23	55
T79		Transportation Department	6,582	135	323	0	0	3,085	514	0	5,437	12,842
T9B		Metro Council Transit Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0
T9T		Transportation Regulation Board	2	4	0	0	0	1	1	0	1	3
Z99		Other	0	0	233	0	0	0	0	0	0	0
			(1)	(1)	(6)	0	0	0	(5)	1	(1)	(6)

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Sched. No.	Dept Div.	Name	FTE's 23.5a Finance Computer Ops Sema 4	Transactions 23.6 Budget Service Computer Operations	Net Costs 24.2 Finance Other	Transactions 24.3 Finance Financial Reporting	FTE's 24.4 Finance Central Payroll	Fed \$ Rec'd 24.5 Finance Single Audit	Net Costs 25.2 Department of Employee Relations	Avg. FTE 25.3 DOER Personnel Administration	Net Costs 26.2 Department of Mediation Services	Avg. FTE 26.3 Mediation State Agencies
<b>First Stepdown</b>												
1.2		Equipment Use Charge										
	02000	DEPARTMENT OF ADMINISTRATION										
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT										
2.3	4100	Commissioner										
2.4	3110	Employee Assistance Program										
2.5	4140	Personnel Services										
2.6	3150	Fiscal Services										
2.7	100-	Admin Mgmt - Non allocable										
3.2	2300	BUREAU OF FACILITIES MANAGEMENT										
3.3	4721	Facilities Mgmt - Allocable										
3.4	4320	Real Estate Mgt - Leasing (10 Fund)										
4.2	4490	Telecommunications (Allocable 10 Fd)										
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT										
5.3	5211-5216	Materials Management - Allocable 10 Fund										
5.4	4222	Central Mail - Allocable 10 Fd										
6.3	4500	Planning and Info Mgmt (old IPO)										
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt										
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	SSP Development										
9.5	4000	Finance-Computer Services Maps portion										
9.5a	4000	Finance-Computer Services Sema 4 portion										
9.6	4000	Budget Service-computer operations										
9.7	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	DOER-Personnel Administration										
11.4	100-0000	DOER-SSP										
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										
13.4		LEGIS AUDITS-PROGRAM 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										

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Sched. No.	Dept Div	Name	FTE's	Transactions	Net Costs	Transactions	FTE's	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE
			23.5a Finance Computer Ops Sema 4	23.6 Budget Computer Operations	24.2 Finance Other	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
14.4	100-1001	TREASURER-OTHER										
15.2	G61	State Auditor										
		<b>Second Stepdown</b>										
	02000	DEPARTMENT OF ADMINISTRATION										
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT										
16.3	4100	Commissioner										
16.4	3110	Employee Assistance Program										
16.5	4140	Personnel Services										
16.6	3150	Fiscal Services										
16.7	100-	Admin Mgmt - Non allocable										
17.2	2300	BUREAU OF FACILITIES MANAGEMENT										
17.3	4721	Facilities Mgmt - Allocable										
17.4	4320	Real Estate Mgt - Leasing (10 Fund)										
18.2	4490	Telecommunications (Allocable 10 Fd)										
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT										
19.3	5211-5216	Materials Management - Allocable 10 Fund										
19.4	4222	Central Mail - Allocable 10 Fd										
20.3	4500	Planning and Info Mgmt (old IPO)										
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt										
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	SSP Development										
23.5	4000	Finance-Computer Services Maps portion										
23.5a	4000	Finance-Computer Services Sema 4 portion	(42,224)									
23.6	4000	Budget Service-computer operations	0	(4,148)								
23.7	1000	Accounting Division Gen'l Gov't	0	0								
24.2	1000	FINANCE-OTHER	0	0	(17,666)							
24.3	1000	Financial Reporting	0	0	4,499	(4,499)						
24.4	1000	Statewide Payroll Service	0	0	10,352	0	(10,352)					
24.5	1000	Single Audit	0	0	105	0	0	(124)				
24.6	1000	Other General Government	0	0	2,711	0	0	0				
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS	107	9	0	6	26	0	(100,906)			
25.3	100-0000	EMPLOYEE REL-PRSNL ADMIN	0	0	0	0	0	0	98,352	(98,352)		
25.4	100-0000	SSP H/R PAYROLL (DOER)	0	0	0	0	0	0	0	0		
25.5	100-0000	EMPLOYEE REL-ALL OTHER	0	0	0	0	0	0	2,554	0		
26.2	G45	DEPARTMENT OF MEDIATION SERVICES	22	10	0	2	5	0	0	51	(3,005)	
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES	0	0	0	0	0	0	0	0	614	(627)
26.4	100-3000	MEDIATION SVCS-OTHER	0	0	0	0	0	0	0	0	2,391	0
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	68	2	0	3	16	0	0	154	0	1
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	0	0	0	0	0	0	0	0	0	0
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	0	0	0	0	0	0	0	0	0	0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	0	0	0	0	0	0	0	0	0	0
27.6	100-0000	LEGIS AUDITS-GENERAL GOV'T	0	0	0	0	0	0	0	0	0	0

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Sched.	Dept.	Name	FTE's	Transactions	Net Costs	Transactions	FTE's	Fed \$ Rec'd	Net Costs	Avg. FTE	Net Costs	Avg. FTE
No.	Div.		23.5a	23.6	24.2	24.3	24.4	24.5	25.2	25.3	26.2	26.3
			Finance	Budget	Finance	Finance	Finance	Finance	Department of	DOER	Department of	Mediation
			Computer Ops	Service Computer	Other	Financial	Central	Single	Employee	Personnel	Mediation	State
			Sema 4	Operations		Reporting	Payroll	Audit	Relations	Administration	Services	Agencies
28.2	G64	TREASURER'S OFFICE	12	11	0	3	3	0	0	29	0	0
28.3	100-1001	TREASURER-TREASURY	0	0	0	0	0	0	0	0	0	0
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0	0	0	0	0
29.2	G61	State Auditor	0	0	0	0	0	0	0	0	0	0
	99YYY	Consumer Agencies	0	0	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	0	0	0	0	0	0	0	0	0	0
	100-2200	Materials Management Division	0	0	0	0	0	0	0	0	0	0
	5216	Materials Service and Distribution	12	2	0	1	3	0	0	27	0	0
	4330	State Building Code	26	2	0	3	6	0	0	60	0	0
	3510	Public Info Policy Analysis - PIPA	5	0	0	0	1	0	0	11	0	0
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0	0	0
	3300	Building Construction	28	9	0	3	7	0	0	65	0	0
	3160	Oil Overcharge (Stripper Wells)	1	1	0	0	0	0	0	2	0	0
	173-2400	911 Emergency	0	0	0	0	0	0	0	0	0	0
	3180	STAR (Tech Related Asst)	4	2	0	1	1	0	0	10	0	0
	3200	Volunteer Services	3	2	0	1	1	0	0	7	0	0
	4717	Capital Group Parking	12	1	0	8	3	0	0	29	0	0
	3240	Travel Management	19	4	0	22	5	0	0	44	0	0
	3170	Development Disabilities	1	1	0	1	0	0	0	2	0	0
	2200	Risk Management	6	3	0	2	1	0	0	13	0	0
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	0	1	0	0	0	0	0	0	0	0
	4501	Government Information Access Council	4	0	0	0	1	0	0	8	0	0
	690-2300	Building Fund Operations (89 Fund)	0	0	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	209	10	0	55	51	0	0	488	0	3
	4221	Minnesota Bookstore	18	3	0	5	5	0	0	43	0	0
	4220	Records Activities	15	2	0	2	4	0	0	34	0	0
	2600	Management Analysis	29	3	0	2	7	0	0	67	0	0
	4223	Printing Services	46	1	0	13	11	0	0	109	0	1
	5217	Central Stores	11	1	0	19	3	0	0	26	0	0
	4230	Cooperative Purchasing	6	2	0	1	1	0	0	13	0	0
	2400	Computer Services/Telecomm (97 Fund)	221	21	0	40	54	0	0	515	0	3
	4222	Central Mail - Addressing/Inserting	5	1	0	4	1	0	0	12	0	0
	4321	Real Estate Management	0	0	0	0	0	0	0	0	0	0
		Other-non allocable	0	4	0	4	0	0	0	0	0	0
	B04	Agriculture Department	445	153	0	48	109	0	0	1,040	0	7
	B11	Barber Examiners Board	2	1	0	0	0	0	0	4	0	0
	B13	Commerce Department	243	35	0	26	59	0	0	566	0	4
	B14	Animal Health Board	31	7	0	11	8	0	0	73	0	0
	B21	Economic Security	1,777	25	0	240	436	7	0	4,150	0	28
	B22	Trade & Economic Development Department (DTED)	202	100	0	30	49	1	0	471	0	3
	B23	MN Business Finance, Inc.	5	1	0	1	1	0	0	11	0	0
	B34	Housing Finance Agency	145	27	0	15	36	3	0	338	0	2
	B41	Workers' Compensation Court of Appeals	19	1	0	1	5	0	0	45	0	0
	B42	Labor & Industry Department	386	58	0	39	95	0	0	902	0	6
	B43	Iron Range Resources & Rehab. Board (IRRRB)	123	23	0	25	30	0	0	286	0	2
	B7A	Electricity Board	21	3	0	5	5	0	0	50	0	0
	B7E	Architecture, Engineering, Land Surveying & Landscap	7	2	0	2	2	0	0	17	0	0
	B7G	Boxing Board	0	1	0	0	0	0	0	0	0	0
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	0	0	0
	B7P	Accountancy Board	4	1	0	1	1	0	0	10	0	0
	B7S	Private Detective & Protective Agent Services Brd	1	1	0	0	0	0	0	3	0	0
	B80	Public Service Department	122	26	0	12	30	0	0	286	0	2
	B82	Public Utilities Commission	47	6	0	3	12	0	0	110	0	1
	B9A	World Trade Center Corp.	5	5	0	2	1	0	0	12	0	0
	B9D	Amateur Sports Commission	13	2	0	1	3	0	0	30	0	0
	B9H	Harmful Substances Compensation	0	0	0	0	0	0	0	0	0	0
	B9U	MN Technology Institute	0	14	0	9	0	0	0	0	0	0
	B9V	Agriculture Utilization Research Institute - Grant Agency	0	0	0	0	0	0	0	0	0	0
	E25	Center for Arts Education	62	25	0	9	15	0	0	145	0	1

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E26		MN State Colleges & Universities	11,421	214	0	429	2,800	1	0	26,671	0	170
E35		Education Aids	9	29	0	13	2	0	0	22	0	0
E37		Children, Families & Learning Department	373	69	0	66	91	11	0	870	0	6
E40		Historical Society	0	2	0	0	0	0	0	0	0	0
E44		Faribault Academies	154	14	0	7	38	0	0	359	0	2
E48		Labor Interpretive Center	1	1	0	0	0	0	0	2	0	0
E50		MN State Arts Board	16	5	0	2	4	0	0	38	0	0
E60		Higher Education Services Office	45	17	0	11	11	0	0	104	0	1
E77		Zoological Garden	206	41	0	30	51	0	0	482	0	3
E81		University of Minnesota - Grant Agency	0	2	0	0	0	0	0	0	0	0
E91		Academy of Science	0	0	0	0	0	0	0	0	0	0
E95		Humanities Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0
E97		Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	0	0	0
E9W		Higher Ed Facilities Authority	3	0	0	0	1	0	0	7	0	0
G03		Lottery	197	2	0	1	48	0	0	459	0	3
G05		Racing Commission	7	6	0	3	2	0	0	16	0	0
G06		Attorney General	447	53	0	19	110	0	0	1,044	0	7
G09		Gambling Control Board	39	2	0	3	9	0	0	90	0	1
G15		Intergovernmental Information Systems	3	1	0	1	1	0	0	8	0	0
G18		Adm Cap Projects	0	1	0	0	0	0	0	0	0	0
G17		Human Rights Department	49	7	0	2	12	0	0	115	0	1
G19		Indian Affairs Council	7	5	0	1	2	0	0	16	0	0
G24		Department of Employee Relations-Non-general fund	94	33	0	9	23	0	0	219	0	1
G30		Strategic & Long Range Planning Office	69	28	0	8	17	0	0	161	0	1
G38		Investment Board	23	3	0	2	6	0	0	54	0	0
G39		Governor's Office	44	4	0	6	11	0	0	102	0	1
G53		Secretary of State	63	10	0	6	15	0	0	147	0	1
G59		Government Innovation and Cooperation Board	3	1	0	0	1	0	0	8	0	0
G61		State Auditor	103	9	0	5	25	0	0	240	0	2
G62		MN State Retirement System (MSRS)	37	5	0	3	9	0	0	87	0	1
G63		Public Employees Retirement Association (PERA)	65	21	0	7	16	0	0	152	0	1
G66		Municipal Board	4	1	0	1	1	0	0	9	0	0
G67		Revenue Department	1,260	95	0	60	309	0	0	2,943	0	19
G69		Teachers Retirement Association (TRA)	52	1	0	3	13	0	0	121	0	1
G90		Revenue Intergovernmental Payments	0	31	0	8	0	0	0	0	0	0
G92		Ombudsperson for Families	4	2	0	1	1	0	0	9	0	0
G93		Military Order of the Purple Heart - Grant Agency	0	0	0	0	0	0	0	0	0	0
G96		Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0
G98		Veterans of Foreign Wars - Grant Agency	0	0	0	0	0	0	0	0	0	0
G99		Disabled American Veterans - Grant Agency	0	0	0	0	0	0	0	0	0	0
G9J		Ethical Practices Board	8	7	0	1	2	0	0	18	0	0
G9K		Administrative Hearings	75	3	0	6	18	0	0	174	0	1
G9L		Black Minnesotans Council	3	2	0	1	1	0	0	7	0	0
G9M		Spanish Speaking Affairs Council	4	2	0	1	1	0	0	8	0	0
G9N		Asian Pacific Minnesotans Council	0	1	0	1	0	0	0	0	0	0
G9Q		Finance - Debt Service	0	73	0	2	0	0	0	0	0	0
G9R		Finance - Non-Operating	0	51	0	3	0	0	0	0	0	0
GPR		Finance-payroll	0	0	0	0	0	0	0	0	0	0
G9S		Telecomm Access-Comm Impaired	0	0	0	0	0	0	0	0	0	0
G9X		Capitol Area Architectural & Planning Board	5	2	0	0	1	0	0	11	0	0
G9Y		Disability Council	9	2	0	2	2	0	0	22	0	0
H12		Health Department	1,044	243	0	133	256	4	0	2,437	0	16
H55		Human Services -Central Office	1,380	224	0	145	338	81	0	3,222	0	21
H55a		Human Services-Institutions	4,454	389	0	218	1,092	0	0	10,401	0	66
H75		Veterans Affairs Department	30	6	0	7	7	0	0	70	0	0
H76		Veterans Homes Board	679	80	0	49	166	0	0	1,586	0	10
H7B		Medical Practices Board	27	4	0	6	7	0	0	62	0	0
H7C		Nursing Board	27	3	0	4	7	0	0	63	0	0
H7D		Pharmacy Board	14	2	0	2	3	0	0	33	0	0
H7F		Dentistry Board	8	1	0	2	2	0	0	18	0	0

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H7H		Chiropractors Board	5	1	0	2	1	0	0	11	0	0
H7J		Optometry Board	1	1	0	1	0	0	0	2	0	0
H7K		Nursing Home Administrators Board	2	1	0	1	0	0	0	5	0	0
H7L		Social Work Board	9	1	0	2	2	0	0	21	0	0
H7M		Marriage & Family Therapy Board	1	1	0	1	0	0	0	3	0	0
H7Q		Podiatric Medicine Board	0	1	0	0	0	0	0	0	0	0
H7R		Veterinary Medicine Board	2	1	0	1	0	0	0	4	0	0
H7U		Dietetics & Nutrition Practices Board	0	1	0	0	0	0	0	1	0	0
H7V		Psychology Board	6	1	0	1	2	0	0	15	0	0
H9G		Ombudsman - Mental Health and Mental Retardation	17	3	0	2	4	0	0	41	0	0
J33		Trial Courts	658	24	0	25	161	0	0	1,537	0	10
J52		Public Defense Board	419	15	0	13	103	0	0	978	0	6
J58		Court of Appeals	77	1	0	1	19	0	0	179	0	1
J65		Supreme Court	164	15	0	14	40	0	0	384	0	2
J68		Tax Court of Appeals	6	2	0	1	2	0	0	14	0	0
J70		Judicial Standards Board	2	1	0	0	0	0	0	4	0	0
L28		Senate	0	1	0	0	0	0	0	0	0	0
L31		House of Representatives	0	2	0	0	0	0	0	0	0	0
L51		Waste Management Leg Comm	0	0	0	0	0	0	0	0	0	0
L5A		Fiscal Policy Leg Comm	0	0	0	0	0	0	0	0	0	0
L5B		Waster Legis Comm	0	0	0	0	0	0	0	0	0	0
L5D		Legislative Coordinating Commission	0	6	0	0	0	0	0	0	0	0
L5F		Legislative Reference Library	0	0	0	0	0	0	0	0	0	0
L5G		Revisor of Statutes	0	1	0	0	0	0	0	0	0	0
L5H		Administrative Rules Comm	0	0	0	0	0	0	0	0	0	0
L5K		Pensions and Retirement Leg Comm	0	0	0	0	0	0	0	0	0	0
L5L		Mississippi River Parkway Leg Commission	0	0	0	0	0	0	0	0	0	0
L5M		Great Lakes Leg Comm	0	0	0	0	0	0	0	0	0	0
L5N		MN Resources Legislative Commission	0	2	0	0	0	0	0	0	0	0
L5P		Employee Relations Leg Comm	0	0	0	0	0	0	0	0	0	0
P01		Military Affairs Department	293	18	0	43	72	1	0	683	0	4
P07		Public Safety Department	1,714	251	0	363	420	1	0	4,003	0	26
P08		Ombudsman - Corrections	8	1	0	1	2	0	0	20	0	0
P78		Corrections Department	3,250	259	0	238	797	0	0	7,589	0	48
P7T		Peace Officer Standards & Training Board (POST)	10	4	0	2	3	0	0	24	0	0
P84		MN Safety Council - Grant Agency	0	0	0	0	0	0	0	0	0	0
P9E		Sentencing Guidelines Commission	7	1	0	0	2	0	0	16	0	0
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	66	30	0	7	16	0	0	154	0	1
R29		Natural Resources Department	2,791	480	0	451	684	0	0	6,518	0	42
R32		Pollution Control Agency	743	203	0	78	182	1	0	1,736	0	11
R9C		Voyageurs National Park	1	1	0	0	0	0	0	2	0	0
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0
R9P		Water & Soil Resources Board	50	9	0	5	12	0	0	116	0	1
T79		Transportation Department	4,808	365	0	1,274	1,179	12	0	11,227	0	72
T9B		Metro Council Transit Commission - Grant Agency	0	0	0	0	0	0	0	0	0	0
T9T		Transportation Regulation Board	5	1	0	0	1	0	0	11	0	0
Z99		Other	0	0	0	0	0	0	0	0	0	0
			4	(8)	1	(1)	(3)	(1)	0	1	0	(5)

Allocation of General Support Costs  
 Multiple Rate Method  
 State Fiscal Year 1996 (Actual)

Sched. No.	Dept. Div.	Name	27.2 Office of the Legislative Auditor	27.3 OLA Financial Audits	27.4 OLA Program Audits	27.5 OLA Single Audits	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable	29.2 State Auditor Single Audts	Grand Total
		<b>First Stepdown</b>								
1.2		Equipment Use Charge								0
	02000	DEPARTMENT OF ADMINISTRATION								0
2.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT								0
2.3	4100	Commissioner								0
2.4	3110	Employee Assistance Program								0
2.5	4140	Personnel Services								0
2.6	3150	Fiscal Services								0
2.7	100-	Admin Mgmt - Non allocable								42
3.2	2300	BUREAU OF FACILITIES MANAGEMENT								0
3.3	4721	Facilities Mgmt - Allocable								0
3.4	4320	Real Estate Mgt - Leasing (10 Fund)								0
4.2	4490	Telecommunications (Allocable 10 Fd)								0
5.2	2200	BUREAU OF OPERATIONS MANAGEMENT								0
5.3	5211-5216	Materials Management - Allocable 10 Fund								0
5.4	4222	Central Mail - Allocable 10 Fd								0
6.3	4500	Planning and Info Mgmt (old IPO)								0
6.4	4500	Planning and Info Mgmt (old IPO) -General Govt								2,921
7.2	G10	DEPARTMENT OF FINANCE								0
8.2	1000	FINANCE-BUDGET DIVISION								0
8.3	2000	Analysis & Control								0
8.4	2000	Budget Planning & Operations								0
8.5	2000	Budget Division Gen'l Gov't								11,455
9.2	1000	FINANCE-ACCOUNTING DIVISION								0
9.3	1000	Accounting Services								0
9.4	4000	SSP Development								376,727
9.5	4000	Finance-Computer Services Maps portion								0
9.5a	4000	Finance-Computer Services Sema 4 portion								0
9.6	4000	Budget Service-computer operations								0
9.7	1000	Accounting Division Gen'l Gov't								21,220
10.2	1000	FINANCE-OTHER								0
10.3	1000	Financial Reporting								0
10.4	1000	Statewide Payroll Service								0
10.5	1000	Single Audit								0
10.6	1000	Other General Government								25,785
11.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS								0
11.3	100-0000	DOER-Personnel Administration								0
11.4	100-0000	DOER-SSP								0
11.5	100-0000	EMPLOYEE REL-ALL OTHER								15,030
12.2	G45	DEPARTMENT OF MEDIATION SERVICES								0
12.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES								0
12.4	100-3000	MEDIATION SVCS-OTHER								25,360
13.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR								0
13.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS								0
13.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS								0
13.5	100-0000	LEGIS AUDITS-SINGLE AUDITS								0
13.6	100-0000	LEGIS AUDITS-GENERAL GOVT								2,868
14.2	G64	TREASURER'S OFFICE								0
14.3	100-1001	TREASURER-TREASURY								0

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1996 (Actual)

Sched. No.	Dept. Div.	Name	27.2 Office of the Legislative Auditor	Avg. OLA Hrs 27.3 OLA Financial Audits	Program Audit Hrs 27.4 OLA Program Audits	Single Audit Hrs 27.5 OLA Single Audits	Net Costs 28.2 State Treasurer's Office	Trans & Sub 28.3 Treasurer Treasury Allocable	Fed \$ Rec'd 29.2 State Auditor Single Audits	Grand Total
14.4	100-1001	TREASURER-OTHER								51,635
15.2	G61	State Auditor								0
		<b>Second Stepdown</b>								0
	02000	DEPARTMENT OF ADMINISTRATION								113,887
16.2	2100	BUREAU OF ADMINISTRATIVE MANAGEMENT								0
16.3	4100	Commissioner								0
16.4	3110	Employee Assistance Program								0
16.5	4140	Personnel Services								0
16.6	3150	Fiscal Services								0
16.7	100-	Admin Mgmt - Non allocable								153
17.2	2300	BUREAU OF FACILITIES MANAGEMENT								0
17.3	4721	Facilities Mgmt - Allocable								0
17.4	4320	Real Estate Mgt - Leasing (10 Fund)								0
18.2	4490	Telecommunications (Allocable 10 Fd)								0
19.2	2200	BUREAU OF OPERATIONS MANAGEMENT								0
19.3	5211-5216	Materials Management - Allocable 10 Fund								0
19.4	4222	Central Mail - Allocable 10 Fd								0
20.3	4500	Planning and Info Mgmt (old IPO)								0
20.4	4500	Planning and Info Mgmt (old IPO) -General Govt								11,771
21.2	G10	DEPARTMENT OF FINANCE								0
22.2	1000	FINANCE-BUDGET DIVISION								0
22.3	2000	Analysis & Control								0
22.4	2000	Budget Planning & Operations								0
22.5	2000	Budget Division Gen'l Gov't								0
23.2	1000	FINANCE-ACCOUNTING DIVISION								0
23.3	1000	Accounting Services								0
23.4	4000	SSP Development								39,603
23.5	4000	Finance-Computer Services Maps portion								0
23.5a	4000	Finance-Computer Services Sema 4 portion								0
23.6	4000	Budget Service-computer operations								0
23.7	1000	Accounting Division Gen'l Gov't								2,231
24.2	1000	FINANCE-OTHER								0
24.3	1000	Financial Reporting								0
24.4	1000	Statewide Payroll Service								0
24.5	1000	Single Audit								0
24.6	1000	Other General Government								2,711
25.2	G24	DEPARTMENT OF EMPLOYEE RELATIONS								0
25.3	100-0000	EMPLOYEE REL-PRSNL ADMN								0
25.4	100-0000	SSP H/R PAYROLL (DOER)								5
25.5	100-0000	EMPLOYEE REL-ALL OTHER								2,554
26.2	G45	DEPARTMENT OF MEDIATION SERVICES								0
26.3	100-3000	MEDIATIONS SVCS-STATE AGENCIES								0
26.4	100-3000	MEDIATION SVCS-OTHER								2,391
27.2	L49	OFFICE OF THE LEGISLATIVE AUDITOR	(77,242)							0
27.3	100-0000	LEGIS AUDITS-FINANCIAL AUDITS	43,091	(43,091)						0
27.4	100-0000	LEGIS AUDITS-PROGRAM AUDITS	22,921	0	(22,921)					0
27.5	100-0000	LEGIS AUDITS-SINGLE AUDITS	10,975	0	0	(10,982)				0
27.6	100-0000	LEGIS AUDITS-GENERAL GOVT	255	0	0	0				255

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1996 (Actual)

Sched. No.	Dept. Div.	Name	27.2 Office of the Legislative Auditor	27.3 OLA Financial Audits	27.4 OLA Program Audits	27.5 OLA Single Audits	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable	29.2 State Auditor Single Audits	Grand Total
		TREASURER'S OFFICE	0	395	0	0	(847)	0		0
28.2	G64	TREASURER-TREASURY	0	0	0	0	171	(171)		0
28.3	100-1001	TREASURER-OTHER	0	0	0	0	676	0		676
28.4	100-1001	TREASURER-OTHER	0	0	0	0	0	0		0
28.2	G61	State Auditor	0	22	0	0	0	0	(22)	0
	99YYY	Consumer Agencies	0	0	0	0	0	0	0	0
	02000	Administration	0	0	0	0	0	0	0	0
	4137	Public Broadcasting	0	0	0	0	0	0	0	764
	100-2200	Materials Management Division	0	0	0	0	0	0	0	449
	5216	Materials Service and Distribution	0	0	0	0	0	0	0	28,223
	4330	State Building Code	0	0	0	0	0	0	0	60,100
	3510	Public Info Policy Analysis - PIPA	0	0	0	0	0	0	0	9,325
	100-2500	Electronic Data Interchange (EDI)	0	0	0	0	0	0	0	0
	3300	Building Construction	0	0	0	0	0	0	0	74,057
	3160	Oil Overcharge (Stripper Wells)	0	0	0	0	0	0	0	2,614
	173-2400	911 Emergency	0	0	0	0	0	0	0	18
	3180	STAR (Tech Related Asst)	0	0	0	0	0	0	0	14,806
	3200	Volunteer Services	0	0	0	0	0	0	0	11,939
	4717	Capital Group Parking	0	0	0	0	0	0	0	71,845
	3240	Travel Management	0	0	0	0	0	1	0	174,203
	3170	Development Disabilities	0	0	0	0	0	0	0	9,714
	2200	Risk Management	0	0	0	0	0	0	0	24,388
	690-2100	Gov's Res Cncl (Ceremonial Hse Gift)	0	0	0	0	0	0	0	3,610
	4501	Government Information Access Council	0	0	0	0	0	0	0	9,499
	690-2300	Building Fund Operations (69 Fund)	0	0	0	0	0	0	0	0
	2300	Plant Management (Consolidated)	0	0	0	0	0	2	0	700,307
	4221	Minnesota Bookstore	0	0	0	0	0	0	0	68,907
	4220	Records Activities	0	0	0	0	0	0	0	40,381
	2600	Management Analysis	0	0	0	0	0	0	0	62,143
	4223	Printing Services	0	0	0	0	0	0	0	169,779
	5217	Central Stores	0	0	0	0	0	1	0	132,492
	4230	Cooperative Purchasing	0	0	0	0	0	0	0	14,589
	2400	Computer Services/Telecomm (97 Fund)	0	0	0	0	0	1	0	628,782
	4222	Central Mail - Addressing/Inserting	0	0	0	0	0	0	0	35,111
	4321	Real Estate Management	0	0	0	0	0	0	0	151
		Other-non allocable	0	0	0	0	0	0	0	25,745
	B04	Agriculture Department	0	397	218	0	0	2	0	389,740
	B11	Barber Examiners Board	0	61	0	0	0	0	0	5,021
	B13	Commerce Department	0	355	0	0	0	1	0	213,028
	B14	Animal Health Board	0	0	0	0	0	0	0	44,351
	B21	Economic Security	0	1,765	0	1,630	0	8	1	1,400,407
	B22	Trade & Economic Development Department (DTED)	0	368	1,189	291	0	1	0	337,233
	B23	MN Business Finance, Inc.	0	0	0	0	0	0	0	4,857
	B34	Housing Finance Agency	0	224	0	0	0	1	1	132,741
	B41	Workers' Compensation Court of Appeals	0	61	0	0	0	0	0	12,531
	B42	Labor & Industry Department	0	1,232	0	12	0	1	0	379,181
	B43	Iron Range Resources & Rehab. Board (IRRRB)	0	337	0	0	0	1	0	153,700
	B7A	Electricity Board	0	1	0	0	0	0	0	26,833
	B7E	Architecture, Engineering, Land Surveying & Landscap	0	48	0	0	0	0	0	13,018
	B7G	Boxing Board	0	48	0	0	0	0	0	3,880
	B7N	Horticulture Society - Grant Agency	0	0	0	0	0	0	0	41
	B7P	Accountancy Board	0	108	0	0	0	0	0	14,518
	B7S	Private Detective & Protective Agent Services Bnd	0	0	0	0	0	0	0	1,680
	B80	Public Service Department	0	409	0	0	0	0	0	118,374
	B82	Public Utilities Commission	0	143	0	0	0	0	0	34,791
	B9A	World Trade Center Corp.	0	237	0	0	0	0	0	21,281
	B9D	Amateur Sports Commission	0	100	0	0	0	0	0	12,347
	B9H	Harmful Substances Compensation	0	0	0	0	0	0	0	9
	B9U	MN Technology Institute	0	337	0	0	0	0	0	45,033
	B9V	Agriculture Utilization Research Institute - Grant Agency	0	2	0	0	0	0	0	254
	E25	Center for Arts Education	0	391	0	0	0	0	0	81,097

Allocation of General Support Costs  
Multiple Rate Method  
State Fiscal Year 1996 (Actual)

Sched. No.	Dept. Div.	Name	Net Costs	Avg. OLA Hrs	Program Audit Hrs	Single Audit Hrs	Net Costs	Trans & Sub	Fed \$ Rec'd	Grand Total
			27.2 Office of the Legislative Auditor	27.3 OLA Financial Audits	27.4 OLA Program Audits	27.5 OLA Single Audits	28.2 State Treasurer's Office	28.3 Treasurer Treasury Allocable	29.2 State Auditor Single Audits	
E26		MN State Colleges & Universities	0	5,627	446	5,093	0	14	0	5,600,982
E35		Education Aids	0	0	0	0	0	0	0	48,001
E37		Children, Families & Learning Department	0	1,347	716	879	0	2	2	577,421
E40		Historical Society	0	112	0	0	0	0	0	7,506
E44		Faribault Academies	0	25	0	0	0	0	0	74,461
E48		Labor Interpretive Center	0	0	0	0	0	0	0	1,591
E50		MN State Arts Board	0	136	0	0	0	0	0	22,499
E60		Higher Education Services Office	0	234	0	0	0	0	0	70,657
E77		Zoological Garden	0	143	0	0	0	1	0	179,725
E81		University of Minnesota - Grant Agency	0	1,422	0	0	0	0	0	94,067
E91		Academy of Science	0	0	0	0	0	0	0	172
E95		Humanities Commission - Grant Agency	0	0	0	0	0	0	0	135
E97		Science Museum of Minnesota - Grant Agency	0	0	0	0	0	0	0	98
E9W		Higher Ed Facilities Authority	0	0	0	0	0	0	0	1,173
G03		Lottery	0	412	0	0	0	0	0	93,065
G05		Racing Commission	0	67	0	0	0	0	0	14,034
G06		Attorney General	0	350	0	0	0	1	0	258,379
G09		Gambling Control Board	0	138	0	0	0	0	0	30,666
G15		Intergovernmental Information Systems	0	0	0	0	0	0	0	3,897
G16		Adm Cap Projects	0	0	0	0	0	0	0	650
G17		Human Rights Department	0	169	1,249	0	0	0	0	110,288
G19		Indian Affairs Council	0	155	0	0	0	0	0	15,385
G24		Department of Employee Relations-Non-general fund	0	0	0	0	0	0	0	87,214
G30		Strategic & Long Range Planning Office	0	143	0	0	0	0	0	80,158
G38		Investment Board	0	2,418	0	0	0	0	0	157,926
G39		Governor's Office	0	307	0	0	0	0	0	51,530
G53		Secretary of State	0	388	0	0	0	0	0	82,846
G59		Government Innovation and Cooperation Board	0	0	0	0	0	0	0	11,951
G61		State Auditor	0	296	0	0	0	0	0	72,174
G62		MN State Retirement System (MSRS)	0	1,130	0	0	0	1	0	83,984
G63		Public Employees Retirement Association (PERA)	0	926	0	0	0	2	0	98,795
G66		Municipal Board	0	41	0	0	0	0	0	7,268
G67		Revenue Department	0	2,906	0	0	0	18	0	969,474
G69		Teachers Retirement Association (TRA)	0	678	0	0	0	1	0	68,408
G90		Revenue Intergovernmental Payments	0	0	0	0	0	0	0	26,167
G92		Ombudsperson for Families	0	0	0	0	0	0	0	4,415
G93		Military Order of the Purple Heart - Grant Agency	0	0	0	0	0	0	0	498
G96		Uniform Laws Commission - Grant Agency	0	0	0	0	0	0	0	117
G98		Veterans of Foreign Wars - Grant Agency	0	109	0	0	0	0	0	5,944
G99		Disabled American Veterans - Grant Agency	0	0	0	0	0	0	0	490
G9J		Ethical Practices Board	0	103	0	0	0	0	0	13,596
G9K		Administrative Hearings	0	122	0	0	0	0	0	48,275
G9L		Black Minnesotans Council	0	63	0	0	0	0	0	7,274
G9M		Spanish Speaking Affairs Council	0	290	0	0	0	0	0	19,475
G9N		Asian Pacific Minnesotans Council	0	129	0	0	0	0	0	9,626
G9Q		Finance - Debt Service	0	0	0	0	0	0	0	23,680
G9R		Finance - Non-Operating	0	0	0	0	0	0	0	20,871
GPR		Finance-payroll	0	0	0	0	0	0	0	42
G9S		Telecomm Access-Comm Impaired	0	0	0	0	0	0	0	124
G9X		Capitol Area Architectural & Planning Board	0	234	0	0	0	0	0	15,822
G9Y		Disability Council	0	42	0	0	0	0	0	12,757
H12		Health Department	0	275	0	294	0	4	1	932,803
H55		Human Services-Central Office	0	2,813	59	2,155	0	7	14	2,003,712
H55a		Human Services-Institutions	0	0	0	0	0	7	0	2,201,187
H75		Veterans Affairs Department	0	10	0	0	0	0	0	32,136
H76		Veterans Homes Board	0	853	0	0	0	2	0	450,233
H7B		Medical Practices Board	0	233	0	0	0	0	0	39,061
H7C		Nursing Board	0	1	0	0	0	0	0	23,120
H7D		Pharmacy Board	0	89	0	0	0	0	0	18,671
H7F		Dentistry Board	0	56	0	0	0	0	0	12,841

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H7H		Chiropractors Board	0	56	0	0	0	0	0	10,687
H7J		Optometry Board	0	69	0	0	0	0	0	6,882
H7K		Nursing Home Administrators Board	0	60	0	0	0	0	0	6,989
H7L		Social Work Board	0	57	0	0	0	0	0	11,766
H7M		Marriage & Family Therapy Board	0	0	0	0	0	0	0	3,499
H7Q		Podiatric Medicine Board	0	3	0	0	0	0	0	2,139
H7R		Veterinary Medicine Board	0	3	0	0	0	0	0	3,870
H7U		Dietetics & Nutrition Practices Board	0	0	0	0	0	0	0	1,692
H7V		Psychology Board	0	0	0	0	0	0	0	7,529
H9G		Ombudsman - Mental Health and Mental Retardation	0	0	0	0	0	0	0	12,697
J33		Trial Courts	0	0	0	0	0	1	0	293,397
J52		Public Defense Board	0	329	0	0	0	0	0	193,770
J58		Court of Appeals	0	0	0	0	0	0	0	31,626
J65		Supreme Court	0	339	0	0	0	0	0	155,952
J68		Tax Court of Appeals	0	40	0	0	0	0	0	7,160
J70		Judicial Standards Board	0	0	0	0	0	0	0	2,524
L28		Senate	0	0	5,027	0	0	0	0	293,775
L31		House of Representatives	0	0	5,027	0	0	0	0	295,224
L51		Waste Management Leg Comm	0	0	0	0	0	0	0	17
L5A		Fiscal Policy Leg Comm	0	0	0	0	0	0	0	17
L5B		Waster Legis Comm	0	0	0	0	0	0	0	17
L5D		Legislative Coordinating Commission	0	0	0	0	0	0	0	2,384
L5F		Legislative Reference Library	0	0	0	0	0	0	0	271
L5G		Revisor of Statutes	0	0	0	0	0	0	0	1,459
L5H		Administrative Rules Comm	0	0	0	0	0	0	0	17
L5K		Pensions and Retirement Leg Comm	0	0	0	0	0	0	0	17
L5L		Mississippi River Parkway Leg Commission	0	0	0	0	0	0	0	92
L5M		Great Lakes Leg Comm	0	0	0	0	0	0	0	17
L5N		MN Resources Legislative Commission	0	0	0	0	0	0	0	914
L5P		Employee Relations Leg Comm	0	0	0	0	0	0	0	17
P01		Military Affairs Department	0	280	0	367	0	1	0	267,903
P07		Public Safety Department	0	1,062	0	0	0	12	0	1,843,017
P08		Ombudsman - Corrections	0	4	0	0	0	0	0	6,089
P78		Corrections Department	0	1,354	1,467	0	0	8	0	2,101,885
P7T		Peace Officer Standards & Training Board (POST)	0	166	0	0	0	0	0	20,224
P94		MN Safety Council - Grant Agency	0	0	0	0	0	0	0	44
P9E		Sentencing Guidelines Commission	0	72	0	0	0	0	0	8,268
P9Z		Automobile Theft Prevention Board	0	0	0	0	0	0	0	0
R18		Environmental Assistance, Office of	0	37	0	0	0	0	0	63,442
R29		Natural Resources Department	0	1,320	0	0	0	15	0	2,246,801
R32		Pollution Control Agency	0	476	0	0	0	3	0	585,347
R9C		Voysageurs National Park	0	1	0	0	0	0	0	1,634
R9F		MN/Wisc. Boundary Area Commission - Grant Agency	0	0	0	0	0	0	0	268
R9P		Water & Soil Resources Board	0	244	0	0	0	0	0	56,492
T79		Transportation Department	0	2,105	365	88	0	42	2	5,479,472
T9B		Metro Council Transit Commission - Grant Agency	0	0	0	0	0	0	0	101
T9T		Transportation Regulation Board	0	42	0	0	0	0	0	6,192
Z99		Other	0	2,938	7,157	173	0	0	0	608,215
			0	(1)	(1)	0	0	(9)	(1)	36,080,295



STATE OF MINNESOTA  
SUMMARY OF ALLOCATION BASIS

DEPARTMENT	BASIS OF ALLOCATION
1.2 Equipment Use Charge	Cost of equipment inventory at fiscal year end.
<b>ADMINISTRATION - BUREAU OF ADMINISTRATIVE MANAGEMENT</b>	
2.2 Bureau General Support	Net administrative expenditures by division
2.3 Commissioner's Office	Number of FTE's- F.Y. 1996
2.4 Employee Assistance	Number of FTE's- F.Y. 1996
2.5 Personnel Office	Number of FTE's- F.Y. 1996
2.6 Fiscal Services	MAPS transactions
<b>ADMINISTRATION - BUREAU OF FACILITIES MANAGEMENT</b>	
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. 1996
4.2 Telecommunications	Communication Charges - F.Y. 1996
<b>ADMINISTRATION - BUREAU OF OPERATIONS MANAGEMENT</b>	
5.2 General Support	Net administrative expenditures by division
5.3 Materials Management	Purchase Order Transactions
5.4 Central Mail	Postage revolving fund charges - F.Y. 1996
6.3 Planning and Info. Mgmt	F.Y. 1996 Intertech billings
<b>FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION</b>	
7.2 Department General Support	Net administrative expenditures by division
<b>FINANCE - BUDGET OPERATIONS AND SUPPORT</b>	
8.2 Budget General Support	Net administrative expenditures
8.3 Agency Controllers	MAPS Accounting transactions - F.Y. 1996
8.4 Budget Support	Budget transactions- F.Y. 1996

DEPARTMENT	BASIS OF ALLOCATION
<b>FINANCE - ACCOUNTING</b>	
9.2 Accounting General Support	Net administrative expenditures by division
9.3 Accounting Services	MAPS Accounting transactions - F.Y. 1996
9.4 Amortized SSP Development Costs	MAPS Accounting transactions- F.Y. 1996
9.5 MAPS Operations and System Support	MAPS Accounting transactions- F.Y. 1996
9.5a SEMA 4 Operations and System Support	Number of FTE's-FY 1996
9.6 Budget Service-Computer Operations	Number of Budget Transactions- F.Y. 1996
<b>FINANCE - OTHER ALLOCABLE COSTS</b>	
10.2 Finance-Other General Support	Net administrative expenditures by division
10.3 Financial Reporting	MAPS accounting transactions - F.Y. 1996
10.4 Central Payroll	Number of FTE's - F.Y. 1996
10.5 Single Audit	Federal cash receipts - F.Y. 1996
<b>EMPLOYEE RELATIONS</b>	
11.2 General Support	Net cost by division
11.3 Personnel Administration	Number of FTE's - F.Y. 1996
<b>MEDIATION SERVICES</b>	
12.2 General Support	Net administrative expenditures by division
12.3 State Agencies	Number of FTE's - F.Y. 1996
<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	Hours of service-F.Y. 1996
13.5 Single Audit	Actual hours of service - F.Y. 1996
<b>TREASURER</b>	
14.2 General Support	Net administrative expenditures by division
14.3 Treasury	MAPS accounting transactions & subsystem warrants
<b>STATE AUDITOR - SINGLE AUDIT</b>	
15.2 Single Audit	Federal cash receipts - F.Y. 1996

F.Y. 1996 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, 1996. 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 1996  
First Stepdown

Schedule No. 1.1

Equipment

		<u>General Support Allocation</u>
Direct Costs:		
Salaries	0	0.00
Services	0	0.00
Total Direct Expenditures	<u>0</u>	<u>0</u>
Net Eligible Direct Costs	515,336	515,336
<b>Add: Allocated Costs</b>		
Sum of Allocated Costs	515,336	515,336
Distribution of Allocated Costs	0	0
Total Allocable Costs	<u>515,336</u>	<u>515,336</u>
Less: Disallowed Costs	0	
Net Allocable Costs	<u><u>515,336</u></u>	<u><u>515,336</u></u>

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. 1996 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. 1996.

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. 1996.

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's Office	2.4 Admin Mgmt Employee Assistance	2.5 Admin Mgmt Personnel Services	2.6 Admin Mgmt Fiscal Services	2.7 Admin Mgmt Administration Non-Allocable
Direct Costs:							
Salaries	1,763,629		411,941.57	335,858.47	390,536	625,292.44	0
Services	271,295		108,029.49	26,294.10	66,477	66,616.18	3,878
Total Direct Expenditures	<u>2,034,923</u>	0	<u>519,971</u>	<u>362,153</u>	<u>457,013</u>	<u>691,909</u>	<u>3,878</u>
Net Eligible Direct Costs	2,034,923	0	519,971	362,153	457,013	691,909	3,878
Add: Allocated Costs Equipment (6.67% of Asset Cost)	0 22,226 0	22,226					
Sum of Allocated Costs	<u>2,057,149</u>	<u>22,226</u>	<u>519,971</u>	<u>362,153</u>	<u>457,013</u>	<u>691,909</u>	<u>3,878</u>
Distribution of Allocated Costs	0	(22,226)	5,879	3,956	4,992	7,557	42
Total Allocable Costs	<u>2,057,149</u>	0	<u>525,850</u>	<u>366,109</u>	<u>462,005</u>	<u>699,466</u>	<u>3,920</u>
Less: Disallowed Costs	3,920						3,920
Net Allocable Costs	<u>2,053,229</u>	0	<u>525,850</u>	<u>366,109</u>	<u>462,005</u>	<u>699,466</u>	<u>0</u>

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. 1996 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. 1996.

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 1996  
 First Stepdown

Schedule No. 3.1

## Administration

	<u>Bureau of Facilities Management</u>	<u>3.2 General Support Allocation</u>	<u>3.3 Plant Mgmt Resource Recovery</u>	<u>3.4 Facilities Real Estate Management</u>
Direct Costs:				
Salaries			371,639	254,893.59
Services			103,409	67,565.67
Total Direct Expenditures	797,507	0	475,047	322,459
Net Eligible Direct Costs	797,507	0	475,047	322,459
<b>Add: Allocated Costs</b>	<b>0</b>			
Equipment (6.67% of Asset Cost)	5,929	5,929		
Commissioner	8,935	8,935		
Employee Assistance Program	118	118		
Personnel Services	7,853	7,853		
Fiscal Services	7,225	7,225		
Sum of Allocated Costs	827,567	30,060	475,047	322,459
Distribution of Allocated Costs	0	(30,060)	20,119	9,94
Total Allocable Costs	827,567	0	495,166	332,400
Less: Disallowed Costs	0			
Net Allocable Costs	<u>827,567</u>	<u>0</u>	<u>495,166</u>	<u>332,400</u>

**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. 1996.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 net cost of these activities.

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

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 1996  
 First Stepdown

Schedule No. 4.1

## Administration

	<b>Intertech Telecom- munications</b>	<b>4.2 General Support Allocation</b>	<b>Amount Allocated Out</b>
Direct Costs:			
Salaries	506,521	506,521	0.00
Services	52,650	52,650	0.00
Total Direct Expenditures	559,171	559,171	0
Net Eligible Direct Costs	559,171	559,171	0
<b>Add: Allocated Costs</b>			
Allocable Costs			
Equipment (6.67% of Asset Cost)	10,212	10,212	
Commissioner	8,299	8,299	
Employee Assistance Program	110	110	
Personnel Services	7,294	7,294	
Fiscal Services	1,526	1,526	
Facilities Mgmt - Allocable	88	88	
Sum of Allocated Costs	586,700	586,700	0
Distribution of Allocated Costs	0	(586,700)	586,700
Total Allocable Costs	586,700	0	586,700
Less: Disallowed Costs	0		
Net Allocable Costs	586,700	0	586,700

**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 purchase order transactions processed in F.Y. 1996.
- **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. 1996 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 Intertech billings for F.Y. 1996.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 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 ISP Info Strat & Planning	6.4 ISP Info Strat & Planning-Genrl
Direct Costs:						
Salaries	2,984,837		1,888,501	334,905.80	706,606.74	54,822.94
Services	1,197,853		479,665	180,858.48	498,642.25	38,687.76
Total Direct Expenditures	4,182,690	0	2,368,166	515,764	1,205,249	93,511
Net Eligible Direct Costs		0	2,368,166	515,764	1,205,249	93,511
Add: Allocated Costs						
Equipment (6.67% of Asset Cost)	38,222	38,222				
Commissioner	41,935	41,935				
Employee Assistance Program	554	554				
Personnel Services	36,857	36,857				
Fiscal Services	10,397	10,397				
Facilities Mgmt - Allocable	653	653				
Real Estate Mgt - Leasing (10 Fund)	1,328	1,328				
Telecommunications (Allocable 10 Fd)	723	723				
	0					
Sum of Allocated Costs	4,313,359	130,669	2,368,166	515,764	1,205,249	93,511
Distribution of Allocated Costs	0	(130,669)	73,983	16,113	37,652	2,921
Total Allocable Costs	4,313,359	0	2,442,149	531,877	1,242,901	96,432
Less: Disallowed Costs	96,432					96,432
Net Allocable Costs	4,216,927	0	2,442,149	531,877	1,242,901	

F.Y. 1996 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. 1996.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 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 1996  
 First Stepdown

Schedule No. 7.1

## Finance

	Department Of <u>Finance</u>	7.2 General Support <u>Allocation</u>	8.2 Finance Budget <u>Division</u>	9.2 Finance Accounting <u>Division</u>	10.2 Finance Other <u>Allocable</u>
<b>Direct Costs:</b>					
Salaries	732,059	732,058.76			
Services	682,243	682,243.49			
Total Direct Expenditures	1,414,302	1,414,302	0	0	0
Net Eligible Direct Costs	1,414,302	1,414,302	0	0	0
<b>Add: Allocated Costs</b>					
<b>Allocable Costs</b>					
Equipment (6.67% of Asset Cost)	127,795	127,795			
Employee Assistance Program	1,417	1,417			
Facilities Mgmt - Allocable	3,383	3,383			
Real Estate Mgt - Leasing (10 Fund)	885	885			
Telecommunications (Allocable 10 Fd)	3,983	3,983			
Materials Management - Allocable 10 F	7,176	7,176			
Central Mail - Allocable 10 Fd	23,191	23,191			
Planning and Info Mgmt (old IPO)	198,809	198,809			
Sum of Allocated Costs	1,780,941	1,780,941	0	0	0
Distribution of Allocated Costs	(0)	(1,780,941)	159,654	1,453,235	168,0
Total Allocable Costs	1,780,941	0	159,654	1,453,235	168,052
Less: Disallowed Costs	0				
Net Allocable Costs	1,780,941	0	159,654	1,453,235	168,052

**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. 1996. 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 budget transactions in the state's accounting system as of June 1996.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 net cost of these activities.

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

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 1996  
 First Stepdown

Schedule No. 8.1

## Finance

	<u>Finance Budgets</u>	<u>8.2 General Support Allocation</u>	<u>8.3 Finance Analysis &amp; Control</u>	<u>8.4 Finance Budget Planning &amp; Operations</u>	<u>8.5 Finance Budget General Gov't</u>
<b>Direct Costs:</b>					
Salaries	1,770,428		1,064,607	580,217.43	125,604
Services	31,854		25,077	3,071.53	3,705
Total Direct Expenditures	1,802,283	0	1,089,685	583,289	129,309
Net Eligible Direct Costs	1,802,283	0	1,089,685	583,289	129,309
Add: Allocated Costs DEPARTMENT OF FINANCE	159,654	159,654			
Sum of Allocated Costs	1,961,937	159,654	1,089,685	583,289	129,309
Distribution of Allocated Costs	0	(159,654)	96,529	51,670	11,455
Total Allocable Costs	1,961,937	0	1,186,214	634,959	140,764
Less: Disallowed Costs	140,764				140,764
Net Allocable Costs	1,821,173	0	1,186,214	634,959	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. 1996 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. 1996.

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

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 1998  
 First Stepdown

Schedule No. 9.1

Finance

	9.2 Finance Accounting Division	9.2 General Support Allocation	9.3 Finance Accounting Services	9.4 Finance SSP Develop- Costs	9.5 Finance Computer costs MAPS	9.5a Finance Computer costs- SEMA 4	9.6 Finance Budget Services	9.8 Finance Accounting General Govt
Direct Costs:								
Salaries	4,034,041		1,875,425	0	981,821	923,264	220,901.45	222,829
Services	8,118,304		388,898	0	3,879,063	3,810,923	224,505.87	16,916
Total Direct Expenditures	12,152,345	0	2,062,322	0	4,870,884	4,534,187	445,407	239,545
Net Eligible Direct Costs	12,152,345	0	2,062,322	0	4,870,884	4,534,187	445,407	239,545
Add: Allocated Costs								
DEPARTMENT OF FINANCE	1,453,235	1,453,235						
Sum of Allocated Costs	13,605,580	1,453,235	2,062,322	0	4,870,884	4,534,187	445,407	239,545
Distribution of Allocated Costs	0	(1,453,235)	182,890	378,727	431,484	401,858	39,458	21,220
Total Allocable Costs	13,605,580	0	2,245,012	378,727	5,302,368	4,935,845	484,863	260,765
Less: Disallowed Costs	280,765							280,765
Net Allocable Costs	13,344,815	0	2,245,012	378,727	5,302,368	4,935,845	484,863	0

F.Y. 1996 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. 1996.

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. 1996.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1996 FTE's.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 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 Department of Financial Reporting	10.4 Finance Statewide Payroll	10.5 Finance Financial Reporting	10.6 Finance Economic Analysis
Direct Costs:						
Salaries	1,522,868		460,951.80	860,328.10	10,706.65	190,881.85
Services	374,216		22,174.73	251,324.65	515.06	100,201.76
Total Direct Expenditures	1,897,085	0	483,127	1,111,653	11,222	291,084
Net Eligible Direct Costs	1,897,085	0	483,127	1,111,653	11,222	291,084
Add: Allocated Costs DEPARTMENT OF FINANCE	168,052	168,052				
Sum of Allocated Costs	2,065,137	168,052	483,127	1,111,653	11,222	291,084
Distribution of Allocated Costs	(1)	(168,052)	42,797	98,475	994	25,785
Total Allocable Costs	2,065,136	0	525,924	1,210,128	12,216	316,869
Less: Disallowed Costs	316,869					316,869
Net Allocable Costs	1,748,267	0	525,924	1,210,128	12,216	(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. 1996.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 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.

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 1996  
 First Stepdown

Schedule No. 11.1

## Employee Relations

	DOER Administration	11.2 General Support Allocation	11.3 DOER Personnel Administration	11.5 DOER General Government
Direct Costs:				
Salaries	4,798,981		4,798,981	0
Services	1,306,907		1,152,388	154,519
Total Direct Expenditures	6,105,888	0	5,951,369	154,519
Net Eligible Direct Costs	6,105,888	0	5,951,369	154,519
Add: Allocated Costs				
Allocable Costs	343,406	343,406		
Equipment (6.67% of Asset Cost)	203,214	203,214		
Employee Assistance Program	922	922		
Facilities Mgmt - Allocable	1,010	1,010		
Real Estate Mgt - Leasing (10 Fund)	443	443		
Telecommunications (Allocable 10 Fd)	1,131	1,131		
Materials Management - Allocable 10 Fund	7,140	7,140		
Central Mail - Allocable 10 Fd	3,083	3,083		
Planning and Info Mgmt (old IPO)	4,095	4,095		
Analysis & Control	1,470	1,470		
Budget Planning & Operations	1,434	1,434		
Accounting Services	2,782	2,782		
Finance-Computer Services Maps portion	6,570	6,570		
Finance-Computer Services Sema 4 portio	12,428	12,428		
Budget Service-computer operations	1,095	1,095		
Financial Reporting	652	652		
Statewide Payroll Service	3,047	3,047		
	0			
Sum of Allocated Costs	6,699,810	593,922	5,951,369	154,519
Distribution of Allocated Costs	0	(593,922)	578,892	15,030
Total Allocable Costs	6,699,810	0	6,530,261	169,549
Less: Disallowed Costs	169,549			169,549
Net Allocable Costs	6,530,261	0	6,530,261	(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. 1996.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 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 1996  
 First Stepdown

Schedule No. 12.1

## Mediation Services

	Department of Mediation Services	12.2 General Support Allocation	12.3 MED Rep & Mediation	12.4 MED General Government
Direct Costs:				
Salaries	1,256,687		255,569.96	1,001,117
Services	268,128		56,000.27	212,128
Total Direct Expenditures	1,524,815	0	311,570	1,213,245
Net Eligible Direct Costs		0	311,570	1,213,245
Add: Allocated Costs				
Equipment (6.67% of Asset Cost)	15,620	15,620		
Employee Assistance Program	188	188		
Facilities Mgmt - Allocable	265	265		
Telecommunications (Allocable 10 Fd)	331	331		
Materials Management - Allocable 10 Fund	1,702	1,702		
Central Mail - Allocable 10 Fd	453	453		
Planning and Info Mgmt (old IPO)	133	133		
Analysis & Control	502	502		
Budget Planning & Operations	1,551	1,551		
Accounting Services	951	951		
Finance-Computer Services Maps portion	2,245	2,245		
Finance-Computer Services Sema 4 portio	2,540	2,540		
Budget Service-computer operations	1,185	1,185		
Financial Reporting	223	223		
Statewide Payroll Service	623	623		
DEPARTMENT OF EMPLOYEE RELATIONS	3,361	3,361		
Sum of Allocated Costs	31,873	31,873	311,570	1,213,245
Distribution of Allocated Costs	0	(31,873)	6,513	25,360
Total Allocable Costs	1,556,688	0	318,083	1,238,605
Less: Disallowed Costs	1,238,605			1,238,605
Net Allocable Costs	318,083	0	318,083	(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. 1996 allocation statistic.

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. 1996.

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. 1996 allocation.

The general fund general support costs allocated to this cost center have been apportioned among its general fund activities based on F.Y. 1996 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 Evaluation	13.5 OLA Single Audits	13.6 OLA Legislative Audit Comm
Direct Costs:						
Salaries	2,865,372		1,914,394.96	950,978.96	487,606.24	0
Services	189,753		79,923.05	109,829.55	20,358.81	11,818
Total Direct Expenditures	3,055,125	0	1,994,318	1,060,807	507,963	11,818
Net Eligible Direct Costs		0	1,994,318	1,060,807	507,963	11,818
Add: Allocated Costs						
Allocable Costs	771,143	771,143				
Equipment (8.87% of Asset Cost)	833,502	82,359				
Employee Assistance Program	62,928	569				
Facilities Mgmt - Allocable	1,242	673				
Real Estate Mgt - Leasing (10 Fund)	1,116	443				
Telecommunications (Allocable 10 Fd)	969	526				
Materials Management - Allocable 10 Fund	3,906	3,380				
Central Mail - Allocable 10 Fd	4,058	678				
Planning and Info Mgmt (old IPO)	1,708	1,030				
Analysis & Control	1,783	753				
Budget Planning & Operations	1,129	378				
Accounting Services	1,801	1,425				
Finance-Computer Services Maps portion	4,791	3,366				
Finance-Computer Services Sema 4 portion	11,038	7,672				
Budget Service-computer operations	7,959	287				
Financial Reporting	621	334				
Statewide Payroll Service	2,215	1,881				
DEPARTMENT OF EMPLOYEE RELATIONS	12,031	10,150				
DEPARTMENT OF MEDIATION SERVICES	10,844	494				
Sum of Allocated Costs	1,734,584	887,539	1,994,318	1,060,807	507,963	11,818
Distribution of Allocated Costs	0	(887,539)	483,970	257,431	123,270	2,868
Total Allocable Costs	4,442,445	0	2,478,288	1,318,238	631,233	14,686
Less: Disallowed Costs	14,686					14,686
Net Allocable Costs	4,427,759	0	2,478,288	1,318,238	631,233	0

F.Y. 1996 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. 1996 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's Office

	<u>Office of State Treasurer</u>	<u>14.2 General Support Allocation</u>	<u>14.3 OTA Treasury Operations</u>	<u>14.4 OTA General Government</u>
<b>Direct Costs:</b>				
Salaries	620,003		351,603.70	268,399
Services	1,753,705		127,881.05	1,625,824
<b>Total Direct Expenditures</b>	<b>2,373,708</b>	<b>0</b>	<b>479,485</b>	<b>1,894,223</b>
<b>Net Eligible Direct Costs</b>	<b>2,373,708</b>	<b>0</b>	<b>479,485</b>	<b>1,894,223</b>
<b>Add: Allocated Costs</b>				
Equipment (6.67% of Asset Cost)	29,759	29,759		
Employee Assistance Program	107	107		
Facilities Mgmt - Allocable	379	379		
Real Estate Mgt - Leasing (10 Fund)	443	443		
Telecommunications (Allocable 10 Fd)	224	224		
Materials Management - Allocable 10 Fund	865	865		
Central Mail - Allocable 10 Fd	216	216		
Planning and Info Mgmt (old IPO)	170	170		
Analysis & Control	833	833		
Budget Planning & Operations	1,612	1,612		
Accounting Services	1,576	1,576		
Finance-Computer Services Maps portion	3,722	3,722		
Finance-Computer Services Sema 4 portio	1,440	1,440		
Budget Service-computer operations	1,231	1,231		
Financial Reporting	369	369		
Statewide Payroll Service	353	353		
DEPARTMENT OF EMPLOYEE RELATIONS	1,905	1,905		
DEPARTMENT OF MEDIATION SERVICES	93	93		
Legislative Auditor	19,409	19,409		
<b>Sum of Allocated Costs</b>	<b>2,438,414</b>	<b>64,706</b>	<b>479,485</b>	<b>1,894,223</b>
<b>Distribution of Allocated Costs</b>	<b>0</b>	<b>(64,706)</b>	<b>13,071</b>	<b>51,635</b>
<b>Total Allocable Costs</b>	<b>2,438,414</b>	<b>0</b>	<b>492,556</b>	<b>1,945,858</b>
<b>Less: Disallowed Costs</b>	<b>1,945,858</b>			<b>1,945,858</b>
<b>Net Allocable Costs</b>	<b>492,556</b>	<b>0</b>	<b>492,556</b>	<b>0</b>

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. 1996.

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 1996  
 First Stepdown

Schedule No. 15.1

## State Auditor

	<u>State Auditor Single Audits</u>	<u>General Support Allocation</u>	<u>15.2 State Auditor Single Audits</u>
Direct Costs:			
Salaries	56,418	56,417.94	
Services	5,500	5,500.17	
Total Direct Expenditures	<u>61,918</u>	<u>61,918</u>	0
Net Eligible Direct Costs	61,918	61,918	0
<b>Add: Allocated Costs</b>			
<b>OLA-Financial Audits</b>	1,090	1,090	
<b>Treasurer's Office</b>	504	504	
Sum of Allocated Costs	63,512	63,512	0
Distribution of Allocated Costs	(0)	(63,512)	63,512
Total Allocable Costs	<u>63,512</u>	<u>0</u>	<u>63,512</u>
Less: Disallowed Costs	0		
Net Allocable Costs	<u><u>63,512</u></u>	<u><u>0</u></u>	<u><u>63,512</u></u>

F.Y. 1996 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 Management	16.2 General Support Allocation	16.3 Admin Mgmt Commissioner's Office	16.4 Admin Mgmt Employee Assistance	16.5 Admin Mgmt Personnel Services	16.6 Admin Mgmt Fiscal Services	16.7 Admin Mgmt Administration Non-Allocable
Direct Costs:							
Salaries	0						
Services	0						
Total Direct Expenditures	0	0	0	0	0	0	0
Net Eligible Direct Costs		0	0	0	0	0	0
Add: Allocated Costs							
<u>First Stepdown</u>							
Commissioner	23,799	23,799					
Employee Assistance Program	314	314					
Personnel Services	20,917	20,917					
Fiscal Services	9,627	9,627					
Facilities Mgmt - Allocable	317	317					
Real Estate Mgt - Leasing (10 Fund)	2,658	2,658					
Telecommunications (Allocable 10 Fd)	314	314					
Materials Management - Allocable 10 Fund	3,607	3,607					
Central Mail - Allocable 10 Fd	198	198					
Planning and Info Mgmt (old IPO)	109	109					
Analysis & Control	707	707					
Budget Planning & Operations	943	943					
Accounting Services	1,339	1,339					
Finance-Computer Services Maps portion	3,162	3,162					
Finance-Computer Services Sema 4 portion	4,236	4,236					
Budget Service-computer operations	720	720					
Financial Reporting	314	314					
Statewide Payroll Service	1,039	1,039					
DEPARTMENT OF EMPLOYEE RELATIONS	5,604	5,604					
DEPARTMENT OF MEDIATION SERVICES	273	273					
TREASURER	258	258					
<u>Second Stepdown</u>							
Sum of Allocated Costs	80,461	80,461	0	0			
Distribution of Allocated Costs	0	(80,461)	20,557	14,318	18,068	27,355	153
Total Allocable Costs	80,461	0	20,557	14,318	18,068	27,355	153
Less: Disallowed Costs	153						153
Net Allocable Costs	80,298	0	20,557	14,318	18,068	27,355	0

F.Y. 1996 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.

Schedule No. 17.1

## Administration

	<u>Bureau of Property Management</u>	<u>17.2 General Support Allocation</u>	<u>17.3 Plant Mgmt Resource Recovery</u>	<u>17.4 Facilities Real Estate Management</u>
Direct Costs:				
Salaries	0			
Services	0			
Total Direct Expenditures	0	0	0	0
Net Eligible Direct Costs		0	0	0
<b>Add: Allocated Costs</b>				
<u>First Stepdown</u>				
Facilities Mgmt - Allocable	153	153		
Real Estate Mgt - Leasing (10 Fund)	443	443		
Telecommunications (Allocable 10 Fd)	104	104		
Materials Management - Allocable 10 Fund	1,477	1,477		
Central Mail - Allocable 10 Fd	141	141		
Planning and Info Mgmt (old IPO)	53	53		
Analysis & Control	531	531		
Budget Planning & Operations	1,124	1,124		
Accounting Services	1,005	1,005		
Finance-Computer Services Maps portion	2,373	2,373		
Finance-Computer Services Sema 4 portio	1,590	1,590		
Budget Service-computer operations	858	858		
Financial Reporting	235	235		
Statewide Payroll Service	390	390		
DEPARTMENT OF EMPLOYEE RELATIONS	2,104	2,104		
DEPARTMENT OF MEDIATION SERVICES	102	102		
TREASURER'S OFFICE	192	192		
<u>Second Stepdown</u>	0			
Commissioners Office	366	366		
Employee Assistance	5	5		
Personnel Services	322	322		
Fiscal Services	287	287		
<b>Sum of Allocated Costs</b>	13,855	13,855	0	0
<b>Distribution of Allocated Costs</b>	0	(13,855)	9,273	4,582
<b>Total Allocable Costs</b>	13,855	0	9,273	4,582
Less: Disallowed Costs	0			
<b>Net Allocable Costs</b>	13,855	0	9,273	4,582

F. Y. 1996 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 1996  
 Second Stepdown

Administration

Schedule 18.1

	<u>Intertech Telecom- munications</u>	<u>General Support Allocation</u>	<u>18.2 Intertech Telecommunications</u>
Direct Costs			
Salaries			
Services			
Total Direct Expenditures			
Net Eligible Direct Costs			
<b>Add: Allocated Costs</b>			
<u>First Stepdown</u>			
Telecommunications	228	228	
Materials Management	550	550	
Central Mail	74	74	
Planning and Info Mgmt	30	30	
Analysis and Control	112	112	
Budget Planning and Operations	66	66	
Accounting Services	212	212	
Finance-Computer Services Maps portion	501	501	
Finance-Computer Services Sema 4 portion	1,477	1,477	
Budget Service-Computer operations	50	50	
Financial Reporting	50	50	
Statewide Payroll Service	362	362	
Department of Employee Relations	1,954	1,954	
Department of Mediation Services	95	95	
Treasurer's Office	41	41	
<u>Second Stepdown</u>			
Commissioner	340	340	
Employee Assistance	4	4	
Personnel Services	299	299	
Fiscal Services	61	61	
Sum of Allocated Costs	6,506	6,506	
Distribution of Allocated Costs		(6,506)	6,506
Total Allocable Costs	<u>6,506</u>		<u>6,506</u>
Less: Disallowed Costs			
Net Allocable Costs	<u><u>6,506</u></u>		<u><u>6,506</u></u>

08/07/97

F.Y. 1996 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.

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 1996  
 Second Stepdown

Administration

Schedule 19.1

	Bureau of Operations Mgmt	19.2 General Support Allocation	19.3 Operations Materials Management	19.4 Operations Central Mail	20.3 ISP Info Strat & Planning	20.4 ISP Info Strat & Planning-Gen'l
Direct Costs						
Salaries						
Services						
Total Direct Expenditures						
Net Eligible Direct Costs						
Add: Allocated Costs						
First Stepdown						
Materials Management	4,748	4,748				
Central Mail	1,410	1,410				
Planning and Info Mgmt	225	225				
Analysis and Control	764	764				
Budget Planning and Operations	771	771				
Accounting Services	1,446	1,446				
Finance-Computer Services Map	3,415	3,415				
Finance-Computer Services Se	7,464	7,464				
Budget Service-Computer operati	589	589				
Financial Reporting	339	339				
Statewide Payroll Service	1,830	1,830				
Department of Employee Relatio	9,875	9,875				
Department of Mediation Service	481	481				
Treasurer's Office	277	277				
<u>Second Stepdown</u>						
Commissioner	1,718	1,718				
Employee Assistance	22	22				
Personnel Services	1,510	1,510				
Fiscal Services	412	412				
Facilities Mgmt-Allocable	12	12				
Real Estate management	19	19				
Telecommunications	8	8				
Sum of Allocated Costs	37,335	37,335				
Distribution of Allocated Costs		(37,335)	21,138	4,604	10,758	835
Total Allocable Costs	37,335	0	21,138	4,604	10,758	835
Less: Disallowed Costs	835					835
Net Allocable Costs	36,500	0	21,138	4,604	10,758	0

F.Y. 1996 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.

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				
Total Direct Expenditures	0	0	0	0	0
Net Eligible Direct Costs		0	0	0	0
<b>Add: Allocated Costs</b>					
<u>First Stepdown</u>					
Analysis & Control	1,810	1,810			
Budget Planning & Operations	1,689	1,689			
Accounting Services	3,425	3,425			
Finance-Computer Services Maps portion	8,090	8,090			
Finance-Computer Services Sema 4 portion	19,102	19,102			
Budget Service-computer operations	1,290	1,290			
Financial Reporting	802	802			
Statewide Payroll Service	4,683	4,683			
DEPARTMENT OF EMPLOYEE RELATIONS	25,272	25,272			
DEPARTMENT OF MEDIATION SERVICES	1,231	1,231			
OFFICE OF THE LEGISLATIVE AUDITOR	111,939	111,939			
LEGIS AUDITS-FINANCIAL AUDITS	5,071	5,071			
TREASURER'S OFFICE	655	655			
<u>Second Stepdown</u>					
Employee Assistance	55	55			
Plant Management-Resource Recovery	63	63			
Facilities Management-Leasing	13	13			
Telecommunications	44	44			
Materials Management	62	62			
Central mail	201	201			
Planning and Info Mgmt	1,721	1,721			
Sum of Allocated Costs	187,218	187,218	0	0	
Distribution of Allocated Costs	0	(187,218)	16,783	152,769	17,666
Total Allocable Costs	187,218	0	16,783	152,769	17,666
Less: Disallowed Costs	0				
Net Allocable Costs	187,218	0	16,783	152,769	17,666

F.Y. 1996 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.

State of Minnesota  
 Summary of Allocated Costs  
 Actual State Fiscal Year 1996  
 Stepdown  
 Second

Schedule No. 22.1

## Finance

Finance Budgets	22.2 General Support Allocation	22.3 Finance Analysis & Control	22.4 Finance Budget Planning & Operations	22.5 Finance Budget General Gov't
Direct Costs:				
Salaries	0			
Services	0			
Total Direct Expenditures	0	0	0	0
Net Eligible Direct Costs		0	0	0
Add: Allocated Costs				
First Stepdown				
Second Stepdown				
Department of Finance	16,783	16,783		
Sum of Allocated Costs	16,783	16,783	0	0
Distribution of Allocated Costs	0	(16,783)	10,932	5,851
Total Allocable Costs	16,783	0	10,932	5,851
Less: Disallowed Costs	0			
Net Allocable Costs	16,783	0	10,932	5,851

F. Y. 1996 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.

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.

## Finance

	23.2 Finance Accounting	23.2 General Support Allocation	23.3 Finance Accounting Services	23.4 Finance SSP Development	23.5 Finance Computer Services MAPS	23.5a Finance Computer Services SEMAs	23.6 Finance Budget Services	23.9 Finance Other Gen'l Govt
Direct Costs:								
Salaries	0							
Services	0							
Total Direct Expenditures	0	0	0	0	0	0	0	0
Net Eligible Direct Costs		0	0	0	0	0	0	0
Add: Allocated Costs								
First Stepdown								
Second Stepdown								
Department of Finance	152,768	152,768						
Sum of Allocated Costs	152,768	152,768	0	0				
Distribution of Allocated Costs	1	(152,768)	19,206	39,603	45,368	42,224	4,148	2,231
Total Allocable Costs	152,770	0	19,206	39,603	45,368	42,224	4,148	2,231
Less: Disallowed Costs	41,834			39,603				2,231
Net Allocable Costs	110,936	0	19,206	0	45,368	42,224	4,148	0

F.Y. 1996 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.

## Finance

	<u>Finance Other</u>	<u>24.2 General Support Allocation</u>	<u>24.3 Finance Financial Reporting</u>	<u>24.4 Finance Statewide Payroll</u>	<u>24.5 Finance Single Audit</u>	<u>24.6 Finance Other General Gov't</u>
Direct Costs:						
Salaries	0					
Services	0					
Total Direct Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Eligible Direct Costs		0	0	0	0	0
Add: Allocated Costs						
First Stepdown						
Second Stepdown						
Department of Finance	17,668	17,668				
Sum of Allocated Costs	<u>17,668</u>	<u>17,668</u>	<u>0</u>	<u>0</u>		
Distribution of Allocated Costs	1	(17,666)	4,499	10,352	105	2,711
Total Allocable Costs	<u>17,667</u>	<u>0</u>	<u>4,499</u>	<u>10,352</u>	<u>105</u>	<u>2,711</u>
Less: Disallowed Costs	2,711					2,711
Net Allocable Costs	<u>14,956</u>	<u>0</u>	<u>4,499</u>	<u>10,352</u>	<u>105</u>	<u>0</u>

F. Y. 1996 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.

## Employee Relations

	Department of Employee Relations	25.2 General Support Allocation	25.3 DOER Personnel Administration	25.5 DOER General Government
Direct Costs:				
Salaries	0			
Services	0			
Total Direct Expenditures	0	0	0	0
Net Eligible Direct Costs		0	0	0
Add: Allocated Costs				
<u>First Stepdown</u>				
DEPARTMENT OF EMPLOYEE RELATIONS	16,442	16,442		
DEPARTMENT OF MEDIATION SERVICES	801	801		
OLA Financial Audits	75,457	75,457		
OLA Program Audits	5,071	5,071		
OLA Single Audits	2,169	2,169		
Treasurer's Office	532	532		
<u>Second Stepdown</u>	0			
Employee Assistance Program	36	36		
Real Estate Mgt - Leasing (10 Fund)	6	6		
Telecommunications (Allocable 10 Fd)	13	13		
Materials Management - Allocable 10 Fund	62	62		
Central Mail - Allocable 10 Fd	27	27		
Planning and Info Mgmt (old IPO)	35	35		
Analysis & Control	14	14		
Budget Planning & Operations	13	13		
Accounting Services	24	24		
Finance-Computer Services Maps portion	56	56		
Finance-Computer Services Sema 4 portio	107	107		
Budget Service-computer operations	9	9		
Financial Reporting	6	6		
Statewide Payroll Service	26	26		
	100,906	100,906	0	0
Distribution of Allocated Costs	0	(100,906)	98,352	2,554
Total Allocable Costs	100,906	0	98,352	2,554
Less: Disallowed Costs	2,554			2,554
Net Allocable Costs	98,352	0	98,352	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  
DEPARTMENT OF MEDIATION SERVICES  
NATURE AND EXTENT OF SERVICES

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20 00  
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30 00  
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40 00

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

Schedule No. 26.1

## Mediation Services

	Department of Mediation Services	26.2 General Support Allocation	26.3 MED Rep & Mediation	26.4 MED General Government
Direct Costs:				
Salaries	0			
Services	0			
Total Direct Expenditures	0	0	0	0
Net Eligible Direct Costs		0	0	0
Add: Allocated Costs				
First Stepdown				
DEPARTMENT OF MEDIATION SERVICES	164	164		
OFFICE OF THE LEGISLATIVE AUDITOR	2,491	2,491		
TREASURER'S OFFICE	182	182		
State Auditor	1	1		
Second Stepdown	0			
BUREAU OF ADMINISTRATIVE MANAGEM	1	1		
Employee Assistance	7	7		
Resource Recovery	4	4		
Operations-Materials Management	15	15		
Central Mail	4	4		
Planning and Information Management	1	1		
Finance Agency Controllers	5	5		
Finance Budget Support	14	14		
Finance Accounting Services	8	8		
Finance Computer Ops Maps	19	19		
Finance Computer Ops Sema4	22	22		
Finance-Budget Service	10	10		
Finance-Financial Reporting	2	2		
Finance Central Payroll	5	5		
DOER-Personnel Administration	51	51		
	3,006	3,006	0	0
Distribution of Allocated Costs	(1)	(3,006)	614	2,391
Total Allocable Costs	3,005	0	614	2,391
Less: Disallowed Costs	2,391			2,391
Net Allocable Costs	614	0	614	0



Summary of Allocated Costs  
 Actual State Fiscal Year 1996  
 Second Stepdown

Legislative Auditor

Schedule 27.1

	27.2 General Support Allocation	27.3 OLA Financial Audits	27.4 OLA Program Evaluation	27.5 OLA Single Audits	27.6 OLA Legislative Audit Comm
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Direct Costs  
 Salaries  
 Services  
 Total Direct Expenditures

Net Eligible Direct Costs

**Add: Allocated Costs**

First Stepdown

Office of the Legislative Auditor	76,598	76,598			
Treasurer's Office	273	273			
Second Stepdown	0	0			
Employee Assistance	22	22			
Facilities Management-Leasing	6	6			
Telecommunications	6	6			
Materials management	29	29			
Central Mail	6	6			
Planning and Info Mgmt	9	9			
Finance-Agency Controllers	7	7			
Finance-Budget Support	3	3			
Finance-Accounting Services	12	12			
Finance-Computer Ops-MAPS	29	29			
Finance-Computer Ops-SEMA 4	66	66			
<u>Finance-Budget Service</u>	2	2			
Finance-Financial Reporting	3	3			
Finance-Central Payroll	16	16			
DOER-Personnel Admin	154	154			
Mediation Services-State Agenci	1	1			

Sum of Allocated Costs	77,242	77,242				
Distribution of Allocated Costs	0	(77,242)	43,091	22,921	10,975	255
Total Allocable Costs	77,242	0	43,091	22,921	10,975	255
Less: Disallowed Costs	255					255
Net Allocable Costs	76,987	0	43,091	22,921	10,975	0

F.Y. 1996 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.

370.00  
215.00  
370.00

Summary of Allocated Costs  
 Actual State Fiscal Year 1996  
 Second Stepdown

Treasurer's Office

Schedule 28.1

	Treasurer's Office	28.2 General Support Allocation	28.3 OTA Treasury Operations	28.4 OTA General Government
Direct Costs				
Salaries				
Services				
Total Direct Expenditures				
Net Eligible Direct Costs				
<b>Add: Allocated Costs</b>				
<u>First Stepdown</u>				
Treasurer's Office	302	302		
Second Stepdown	0	0		
Employee Assistance	4	4		
Facilities Management-Leasing	6	6		
Telecommunications	2	2		
Materials management	8	8		
Central Mail	2	2		
Planning and Info Mgmt	1	1		
Finance-Agency Controllers	8	8		
Finance-Budget Support	15	15		
Finance-Accounting Services	14	14		
Finance-Computer Ops-MAPS	32	32		
Finance-Computer Ops-SEMA 4	12	12		
<u>Finance-Budget Service</u>	11	11		
Finance-Financial Reporting	3	3		
Finance-Central Payroll	3	3		
DOER-Personnel Admin	29	29		
Mediation Services-State Agency	395	395		
Sum of Allocated Costs	847	847		
Distribution of Allocated Costs	0	(847)	171	676
Total Allocable Costs	847	0	171	676
Less: Disallowed Costs	676			676
Net Allocable Costs	171	0	171	0