



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

November 24, 1976

Mr. John Fenlon, Chief  
Division of Negotiations and  
Grantee Assistance  
Office of Regional Comptroller  
Department of Health, Education  
and Welfare  
300 South Wacker Drive  
Chicago, Illinois 60606

Dear Mr. Fenlon:

We are enclosing the Minnesota Statewide Cost Allocation Plan for Fiscal Year ended June 30, 1976. The plan is being submitted for your review in accordance with guidelines relative to the Federal Management Circular 74-4.

Audit adjustments from the statewide plan for Fiscal Year ended June 30, 1974 suggested by Federal HEW Auditors have been included in this plan.

Very truly yours,

A handwritten signature in cursive script that reads "Gerald W. Christenson".

Gerald W. Christenson  
Commissioner of Finance

GWC:rd

enc.

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STATE OF MINNESOTA





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

CERTIFICATION BY THE COMMISSIONER OF THE  
DEPARTMENT OF FINANCE, RESPONSIBLE STATE  
OFFICIAL. MINNESOTA STATEWIDE COST  
ALLOCATION PLAN.

I hereby certify that the information contained in the Minnesota Statewide Cost Allocation Plan for the fiscal year ended June 30, 1976, is correct and that the State of Minnesota has authorized me, as its representative, to file the plan. 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 to Federal programs been included in the indirect costs reflected in the plan which I have submitted.

Gerald W. Christenson  
Gerald W. Christenson  
Commissioner of Finance  
November 24, 1976

## FORWARD

This plan allocates indirect costs for use in the fiscal year ending June 30, 1978.

Roll forward calculations are included in the allocations for fiscal year 1978.

Costs shown in this plan are actual costs incurred during the fiscal year ended June 30, 1976.

I

STATE OF MINNESOTA

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STATE OF MINNESOTA  
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STATE OF MINNESOTA  
1975 - 1976  
STATE DEPARTMENTS RECEIVING FEDERAL GRANTS

<u>STATE AGENCY</u>	<u>FEDERAL GRANTOR</u>
Administration	Vets. Admin., Department of Labor
Aeronautics	Department of Transportation
Agriculture	Agriculture
Arts Council	Nat. Foundation on the Arts & Humanities, H.E.W.
Bicentennial Commission	U.S. Bicentennial Commission
Attorney General	Dept. of Justice, Dept. of Labor
Commerce	Department of Labor
Corrections	H.E.W., Department of Labor
Economic Development	Dept. of Labor, Dept. of Commerce
Education	H.E.W., Dept. of Labor, Agriculture, Vets. Admin.
Employment Services	H.E.W., Dept. of Labor
County Attorneys Council	Department of Justice
Energy Department	Department of Commerce
Governors Office	Dept. of Commerce, H.E.W., ACTION
Governors Crime Commission	Department of Justice
Governors Manpower Office	Department of Labor
Health	H.E.W., Dept. of Transportation, Dept. of Labor, Agriculture.
Higher Education Coord. Comm.	Dept. of Labor, H.E.W.
Highway	Department of Labor, Transportation
Historical Society	Department of Interior
Human Rights	Dept. of Labor, Equal Employ. Opportunity
Iron Range Resources	Department of Labor
Labor and Industry	Dept. of Labor, Vets. Admin.
Military Affairs	Department of Defense
Minn. Community Colleges	Dept. of Labor, H.E.W.
Minn. Education Computing Consortium	H.E.W.
Natural Resources	Dept. of Interior, Dept. of Commerce Dept. of Labor
Personnel	U.S. Civil Service Commission
Pollution Control Agency	Dept. of Interior, Dept. of Commerce Environmental Protection Agency
Public Safety	Dept. of Transportation, Dept. of Defense
Public Service	Dept. of Commerce, Dept. of Labor Dept. of Transportation
Public Welfare	H.E.W., Agriculture, Dept. of Interior Dept. of Labor, Treasury Equal Employment Opportunity
Supreme Court	Dept. of Justice
Secretary of State	Dept. of Labor
State Planning Agency	Dept. of Labor, H.U.D., H.E.W., Dept. of Transportation, Dept. of Commerce, National Aeronautics and Space Admin.
State University Board	H.E.W., Dept. of the Interior, Agriculture Dept. of Labor, Small Business Admin;
Zoological Board	National Science Foundation Dept. of Interior

STATE OF MINNESOTA

1975-1976

CENTRAL SERVICE AGENCIES

A. Administration, Department of

1. Telephone Service
2. Lease Administration
3. Procurement
4. Mailing Services
5. Program Management Services

B. Finance, Department of

1. Finance Operations
2. Payroll Processing

C. Personnel, Department of

Personnel Services

D. Legislative Auditor

Post Auditing

E. State Treasurer

Warrant Redemption and Cash Receipt Processing

F. Public Safety

Capitol Security

G. Higher Education Coordination Commission

STATE OF MINNESOTA  
Fiscal Year 1976 Statewide Cost Allocation Plan Summary  
with Roll Forward Calculation  
Fixed Costs for 1 Year 1978

Schedule B  
B - 1

	Total	Finance Operations	Personnel Services	Telephone Services	Procurement	Program Management	Legislative Auditor	Central Mail	State Treasurer	Lease Administration	Capitol Security	H.E.C.C.	Payroll Processing
Administration	735,501	426,259	59,520	22,301	28,522	5,947	165,165	(1,184)	13,035	(199)	5,983	-----	10,152
Agriculture	185,762	76,825	41,831	21,251	1,608	2,816	25,747	3,040	1,944	4,597	47	-----	6,056
Arts Council	13,736	6,482	2,429	3,570	387	210	-----	-----	172	268	-----	-----	218
Athletic Commission	4,515	938	239	184	75	-----	3,004	36	31	(36)	-----	-----	44
Attorney General	28,464	8,398	5,851	13,403	247	598	(5,484)	591	205	1,502	2,369	-----	784
Auditor	29,785	12,200	8,229	4,932	450	864	32	215	360	570	844	-----	1,089
Commerce	151,138	82,920	18,237	7,644	1,103	1,481	30,792	2,907	2,390	570	-----	-----	3,094
Corrections	575,720	226,860	120,113	106,281	65,656	12,826	9,834	1,258	5,964	9,281	-----	-----	17,647
County Attorney's Cncl.	5,232	3,826	124	552	166	58	-----	69	125	268	-----	-----	44
District Court Judges	11,565	3,552	6,196	-----	90	773	-----	-----	126	-----	-----	-----	828
Economic Development	62,256	25,410	3,950	10,620	1,968	560	13,291	2,569	719	2,559	-----	-----	610
Education	445,107	235,465	30,029	57,683	85,161	4,578	6,758	5,998	7,650	6,583	(201)	-----	5,403
Employment Services	448,603	109,865	148,994	112,753	14,227	12,357	2,945	36	3,036	19,074	-----	-----	25,316
Energy Department	39,966	20,792	3,554	8,594	4,185	918	-----	568	608	268	-----	-----	479
Examining Boards	70,151	49,726	5,658	6,251	2,680	1,386	-----	1,545	1,472	-----	300	-----	1,133
Governor's Crime Comm.	48,142	24,540	10,785	7,370	1,786	922	(674)	1,245	811	268	-----	-----	1,089
Gov.'s Manpower Office	54,126	29,620	3,890	9,636	2,245	1,242	-----	364	864	2,072	(251)	-----	4,444
Governor's Office	26,373	8,360	1,596	13,041	(1,064)	27	-----	1,000	237	268	2,254	-----	654
Health	353,227	198,363	55,537	50,484	25,403	6,392	-----	418	5,649	3,129	140	-----	7,712
Historical Society	19,998	5,828	-----	(7,607)	1,154	80	5,735	-----	142	268	14,398	-----	-----
Human Rights	17,531	7,630	3,969	3,685	150	346	-----	528	188	570	(14)	-----	479
Indian Affairs	6,357	2,866	478	1,207	(17)	58	-----	9	63	896	710	-----	87
Investment Board	26,527	6,678	2,023	5,312	1,308	346	10,132	-----	155	268	-----	-----	305
Iron Range Resources	13,749	8,190	2,651	240	1,255	404	(280)	22	218	570	-----	-----	479
Labor and Industry	134,686	102,839	19,335	14,420	5,825	1,863	(21,487)	4,190	2,893	2,307	-----	-----	2,701
Law Library	7,926	4,130	(345)	59	(124)	78	-----	9	78	896	3,145	-----	-----
Leg. Auditor	8,596	3,114	4,146	25	(354)	308	-----	45	94	268	427	-----	523
Leg. Coord. Comm.	8,776	1,850	(345)	7,032	(286)	462	-----	-----	63	-----	-----	-----	-----
Lt. Gov.'s Office	10,007	1,860	954	1,836	37	116	3,277	110	79	932	675	-----	131
Livestock Sanitary Bd.	24,457	16,424	3,580	2,446	294	270	273	-----	423	268	-----	-----	479
Mediation Services	9,837	4,578	1,679	1,820	(339)	174	182	325	124	570	463	-----	261
Military Affairs	67,482	28,070	14,359	2,884	3,561	1,251	12,927	22	736	717	951	-----	2,004
Mn. Community Colleges	643,392	205,272	54,749	75,612	60,502	13,602	64,560	520	6,738	4,453	170	121,575	35,686
MECC	41,956	10,759	3,713	22,016	2,897	1,290	-----	145	374	152	-----	-----	610
Mn. Housing Finance	54,722	18,736	4,030	9,128	1,964	16,478	2,094	818	468	570	-----	-----	436
M.S.R.S.	37,914	13,380	3,332	256	918	326	8,011	1,589	9,442	268	-----	-----	392
Municipal Commission	2,632	2,322	478	1,178	(178)	20	(1,876)	42	32	570	-----	-----	44
Natural Resources	814,693	386,335	123,571	109,951	69,654	19,452	30,428	8,718	11,413	21,131	10,032	-----	24,008
Ombudsman	5,171	2,950	715	947	(69)	116	-----	9	63	266	-----	-----	174
Pollution Control Agency	138,293	55,730	19,732	41,647	10,572	2,707	910	72	1,579	2,468	-----	-----	2,876
Public Defender	5,403	2,202	1,193	1,562	75	134	-----	-----	63	-----	-----	-----	174
P.E.R.A.	24,970	5,150	-----	1,128	4	290	(337)	3,365	15,133	268	(31)	-----	-----
Public Safety	1,069,483	598,844	135,065	167,724	25,702	12,652	(28,525)	81,911	21,037	22,344	12,424	-----	20,305
Public Service	48,630	37,432	10,225	10,124	2,701	1,467	(14,312)	856	968	753	(3,022)	-----	1,438
Public Welfare	1,951,171	485,061	590,488	216,080	151,771	267,524	72,510	45,166	32,765	3,591	3,340	-----	82,875
Revenue	454,195	134,978	86,311	34,370	6,517	5,743	(1,186)	43,221	122,118	6,203	4,722	-----	11,198
Secretary of State	38,916	36,848	2,616	1,619	(189)	154	(5,148)	1,121	968	570	8	-----	349
State University Bd.	1,289,013	410,553	130,465	292,498	132,069	28,166	42,579	394	13,381	139	(26)	149,297	89,498
State Planning Agency	73,795	43,572	12,611	16,289	2,191	1,039	(6,370)	956	915	896	(47)	-----	1,743
Supreme Court	28,909	9,412	5,242	4,017	1,018	560	(2,165)	1,271	266	753	7,794	-----	741
Tax Court	2,141	1,288	478	106	37	58	(241)	22	31	266	52	-----	44
Teachers Retire. Ass'n.	21,658	5,608	3,943	730	279	288	(83)	1,939	8,181	268	(18)	-----	523
Transportation	1,316,527	451,120	374,246	181,020	70,514	125,726	(19,107)	7,268	13,249	38,267	15,663	-----	58,561
Veterans Affairs	31,869	28,466	1,980	1,370	(204)	141	(3,724)	492	689	570	1,566	-----	523
Veterans Home	91,292	19,176	6,777	7,814	10,406	848	44,457	-----	500	268	-----	-----	1,046
Voc. Rehab.	428,713	185,385	37,208	71,480	105,524	3,603	5,368	4,723	5,985	5,235	(24)	-----	4,226
Water Resources Bd.	2,382	1,378	239	366	273	58	-----	45	15	(36)	-----	-----	44
Zoological Board	36,391	13,870	2,131	2,358	5,912	8,392	1,548	442	422	896	202	-----	218
All Other	644,830	(146)	12,151	69,642	(4,316)	1,109	(19,130)	(4,999)	(6,783)	26,394	36,447	530,721	3,747
<b>Total</b>	<b>\$12,944,366</b>	<b>4,910,139</b>	<b>2,202,935</b>	<b>1,830,941</b>	<b>903,903</b>	<b>571,654</b>	<b>432,230</b>	<b>226,041</b>	<b>310,666</b>	<b>197,095</b>	<b>121,492</b>	<b>801,546</b>	<b>435,724</b>

STATE OF MINNESOTA  
Fiscal Year 1976 Statewide Cost Allocation Plan Summary  
Actual Costs Fiscal Year 1976

B - 2

	Total	Finance Operations	Personnel Services	Telephone Services	Procurement	Program Management	Legislative Auditor	Central Mail	State Treasurer	Lease Admin.	Capitol Security	H.E.C.C.	Payroll Processing
Administration	641,221	281,568	54,988	31,513	33,535	11,755	170,143	1,181	8,996	152	37,238	-----	10,152
Agriculture	159,010	51,584	33,594	15,236	5,287	3,727	28,676	2,562	1,449	2,460	8,379	-----	6,056
Arts Council	8,433	4,131	1,414	1,823	435	143	-----	-----	117	152	-----	-----	218
County Attorney's Cncl.	4,277	736	177	130	145	-----	3,004	18	23	-----	-----	-----	44
County Attorney's Cncl.	29,031	6,513	4,420	9,506	580	717	-----	600	187	769	4,955	-----	784
County Attorney's Cncl.	21,096	7,613	6,011	2,735	869	812	273	236	234	303	921	-----	1,059
County Attorney's Cncl.	112,547	48,402	13,084	8,855	2,028	1,672	31,225	2,435	1,449	303	-----	-----	3,054
County Attorney's Cncl.	420,613	147,872	96,361	62,246	54,974	14,909	16,377	927	4,229	5,071	-----	-----	17,647
County Attorney's Cncl.	3,334	2,180	177	391	217	48	-----	55	70	152	-----	-----	44
County Attorney's Cncl.	9,227	2,666	4,420	-----	72	1,147	-----	-----	94	-----	-----	-----	828
District Court Judges	45,649	14,930	3,182	7,423	1,521	717	13,291	2,144	444	1,387	-----	-----	610
Economic Development	379,745	182,614	23,926	42,105	45,901	6,096	48,157	5,551	6,168	3,683	10,141	-----	5,403
Education	330,693	70,507	116,340	79,044	11,516	12,090	3,186	18	2,080	10,596	-----	-----	25,316
Employment Services	20,781	10,485	2,122	4,297	2,173	478	-----	291	304	152	-----	-----	479
Energy Department	98,554	49,726	5,658	6,251	2,680	1,386	28,403	1,545	1,472	-----	300	-----	1,133
Examining Boards	31,180	13,872	6,542	5,990	1,376	765	-----	927	467	152	-----	-----	1,089
Governor's Crime Comm.	58,929	29,620	3,890	9,636	2,245	1,242	5,371	364	864	1,072	181	-----	4,444
Gov.'s Mapmaker Office	31,374	8,630	3,536	10,939	1,159	717	-----	818	280	152	4,489	-----	654
Governor's Office	254,325	111,552	43,318	41,801	17,238	5,686	-----	236	3,271	1,690	21,821	-----	7,712
Health	45,330	4,160	-----	-----	1,087	287	5,735	-----	117	152	33,792	-----	-----
Historical Society	12,733	4,527	2,652	2,995	290	287	-----	345	117	303	738	-----	479
Human Rights	4,519	1,789	354	911	72	48	-----	18	47	466	727	-----	87
Indian Affairs	20,759	3,784	1,414	3,336	869	287	10,469	-----	93	152	-----	-----	305
Investment Board	11,198	4,896	2,475	1,042	869	430	546	18	140	303	-----	-----	479
Iron Range Resources	105,986	64,413	14,675	11,590	4,201	1,959	-----	3,144	1,916	1,387	-----	-----	2,731
Labor and Industry	7,590	2,866	-----	260	72	96	-----	18	70	466	3,742	-----	-----
Law Library	7,741	2,180	3,006	781	145	382	-----	36	70	152	466	-----	523
Leg. Auditor	5,572	1,459	-----	3,516	72	478	-----	-----	47	-----	-----	-----	-----
Leg. Coord. Comm.	8,395	1,108	707	1,302	72	96	3,277	55	47	466	1,134	-----	131
Leg. Serv. Office	17,439	10,882	2,652	1,953	362	382	273	-----	304	152	-----	-----	479
Livestock Sanitary Bd.	7,924	3,001	1,414	1,563	72	239	182	291	93	303	505	-----	261
Mediation Services	59,139	18,129	11,316	8,204	3,042	1,481	12,527	18	514	466	1,033	-----	2,034
Military Affairs	512,139	131,560	39,252	46,489	47,297	14,575	38,676	436	4,416	2,460	1,139	99,953	35,636
Mn. Community Colleges	53,608	10,759	3,713	22,016	2,897	1,290	11,652	145	374	152	-----	-----	610
MCO	30,648	10,080	2,475	4,948	1,304	8,315	2,094	436	257	303	-----	-----	436
Mn. Housing Finance	29,596	8,648	2,298	781	942	334	8,011	1,309	6,729	152	-----	-----	392
M.S.R.S.	3,674	1,873	354	781	72	48	-----	55	47	303	97	-----	44
Municipal Commission	586,862	241,404	97,422	74,077	49,108	17,728	34,666	9,286	7,454	11,983	18,726	-----	24,038
Natural Resources	3,701	1,831	530	781	73	96	-----	18	47	151	-----	-----	174
Occupation	93,196	33,917	15,205	27,086	8,185	2,437	910	36	1,605	1,539	-----	-----	2,876
Pollution Control Agency	3,631	1,457	884	781	145	143	-----	-----	47	-----	-----	-----	174
Public Defender	22,758	5,067	-----	1,563	217	430	-----	2,508	11,169	152	1,652	-----	-----
P.U.R.A.	848,897	453,563	109,091	110,948	18,542	16,438	182	67,675	16,099	13,056	22,998	-----	20,305
Public Safety	41,518	21,495	6,896	6,725	1,956	1,195	-----	763	584	466	-----	-----	1,438
Public Service	1,534,630	339,359	452,808	148,342	132,982	186,412	132,575	25,351	19,885	1,993	11,548	-----	82,875
Public Welfare	361,126	89,382	64,535	33,206	4,708	6,977	546	33,583	94,773	3,532	18,686	-----	11,138
Revenue	28,606	21,094	1,768	1,693	362	191	-----	872	584	303	1,390	-----	349
Secretary of State	1,030,131	277,364	107,677	179,444	103,213	35,314	93,659	454	9,300	303	1,458	132,447	69,456
State University Bd.	57,474	25,328	8,840	12,395	3,259	860	658	781	584	466	2,360	-----	1,743
State Planning Agency	32,096	6,130	3,713	3,776	724	717	-----	818	187	466	14,824	-----	741
Supreme Court	1,841	822	354	130	72	48	-----	18	23	151	179	-----	44
Tax Court	18,746	4,317	3,006	1,172	435	334	-----	1,599	6,192	152	1,016	-----	523
Teachers Retire. Ass'n.	1,092,850	316,958	327,804	133,889	79,384	97,053	4,213	5,507	9,931	22,579	36,971	-----	58,561
Transportation	30,090	19,573	2,829	1,953	435	717	1,183	327	537	303	1,710	-----	523
Veterans Affairs	76,446	12,436	5,658	3,907	7,243	956	44,698	-----	350	152	-----	-----	1,046
Veterans Home	342,817	143,774	29,647	52,175	56,877	4,799	37,961	4,371	4,837	2,926	1,224	-----	4,226
Voc. Rehab.	1,850	1,045	177	260	217	48	-----	36	23	-----	-----	-----	44
Water Resources Bd.	20,885	7,558	1,238	1,563	3,332	4,253	1,548	255	234	466	220	-----	213
Zoological Board	729,376	34,903	16,090	69,017	5,143	5,591	18,297	1,236	2,220	19,047	100,939	453,146	3,747
All Other													
Total	\$10,563,536	3,390,092	1,768,089	1,318,622	724,300	477,858	863,644	181,726	233,661	116,570	367,704	685,546	435,724

STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
FINANCE OPERATIONS

(a) Services Provided

The department provides for the accounting and reporting of all revenues and disbursements made by state agencies. It provides comprehensive, timely and accurate financial information for all state agencies and is capable of providing daily reports of revenues, expenditure, cash balances and outstanding obligations. Another service provided by this department is developing and modifying the biennial budget system, statewide accounting system, payroll and position control, inventory and purchasing and report development.

(b) A-87 Allowable Cost Standard

"The cost of establishing and maintaining accounting and other information systems required for the management of grant programs is allowable. This includes cost incurred by central service agencies for these purposes. . ." "The cost of disbursing grant program funds by the Treasurer or other designated officer is allowable. Disbursing services cover the processing of checks or warrants, from preparation to redemption, including the necessary records of accountability and reconciliation of such records with related cash accounts."

(c) Allocable Services

All of the Finance operations are allocable.

(d) Allocation Base

Number of transactions processed for each agency as a percent of transactions processed for all state agencies. Controller's salaries are distributed separately based on the number of transactions in the agencies with which each is concerned.

# STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

## Finance Operations

Year Ended June 30, 1976

<u>Part I</u> <u>Costs to be Allocated</u>	<u>Account</u> <u>Number</u>	<u>Page or</u> <u>A.I.D. Number</u>	<u>Total</u> <u>Expenditures</u>	<u>Services</u> <u>or costs not</u> <u>Allowable</u>	<u>Total</u> <u>Allowable</u>
Salaries, Supplies and	11000-11-10	-----	\$2,165,194.	\$5,445. (1)	\$2,159,749
Expense	11000-21-10	-----	854,690.	154. (1)	854,536
	11000-31-10	873158	386,712.	10,905. (1)	375,807
				Total Allowable	<u>\$3,390,092</u>

(1) Capital expenditures



## Finance Operations

Fiscal Year Ended June 30, 1976

	Allocation Base*	Percentage	Allocation
Administration	142,249	8.47	257,500
Agriculture	23,044	1.37	41,650
Arts Board	1,809	.11	3,344
Athletic Commission	413	.02	608
Attorney General	3,037	.18	5,472
Auditor	3,594	.21	6,384
Commerce	22,920	1.36	41,346
Corrections	66,762	3.97	120,694
County Attorney's Council	1,042	.06	1,824
District Court Judges	1,389	.08	2,432
Economic Development	7,023	.42	12,769
Education	97,013	5.77	175,539
Employment Services	32,796	1.95	59,283
Energy Agency	4,917	.29	8,816
Examiner's Board	23,280	1.39	42,258
Governor's Crime Commission	7,236	.43	13,073
Governor's Manpower Office	13,708	.82	24,929
Governor's Office	4,291	.26	7,904
Health	51,894	3.09	93,941
Historical Society	1,876	.11	3,344
Human Rights	2,022	.12	3,648
Indian Affairs	789	.05	1,520
Investment Board	1,501	.09	2,736
Iron Range Resources	2,174	.13	3,952
Labor and Industry	30,482	1.81	55,027
Law Library	1,265	.08	2,432
Legislative Audit Commission	1,040	.06	1,824
Legislative Coordinating Commission	711	.04	1,216
Lieutenant Governor's Office	570	.03	912
Livestock Sanitary Board	4,791	.29	8,816
Mediation Services	1,319	.08	2,432
Military Affairs	8,139	.48	14,593
Minn. Community Colleges	69,805	4.16	126,470
Minn. Education Computing Consortium	5,782	.34	10,337
Minn. Housing Finance	3,984	.24	7,296
Minn. State Retirement System	3,948	.24	7,296
Municipal Commission	812	.05	1,520
Natural Resources	117,891	7.02	213,418
Ombudsman	761	.05	1,520
Pollution Control Agency	15,736	.94	28,577
Public Defender	705	.04	1,216
Public Employee's Retirement System	2,372	.14	4,256
Public Safety	236,192	14.06	427,444
Public Service	9,293	.56	16,875
Public Welfare	175,051	10.42	316,783
Revenue	35,690	2.12	64,451
Secretary of State	9,438	.56	17,025
State University Board	147,294	8.77	266,621
State Planning Agency	9,427	.56	17,091
Supreme Court	2,814	.17	5,168
Tax Court	306	.02	608
Teacher's Retirement Ass'n.	1,952	.12	3,648
Transportation	157,252	9.36	284,642
Veterans Affairs	8,660	.52	15,809
Veterans Home	5,530	.33	10,033
Vocational Rehabilitation	76,379	4.55	138,204
Water Resources Board	561	.03	912
Zoological Board	3,664	.22	6,688
ALL OTHER	13,273	.79	24,017
TOTAL	1,679,663	100.00	\$3,040,143

\*Based on number of transactions

+Total allowable less controllers salaries which are allocated separately \$3,390,092. - \$349,949. =

\$3,040,143

## STATE OF MINNESOTA COST ALLOCATION PLAN

Finance Operations  
Year Ended June 30, 1976

Schedule C  
C-3A

	<u>Finance Allocation</u>	<u>Controllers Salaries</u>	<u>Total Finance Allocation</u>
Administration	257,500	24,068	281,568
Agriculture	41,650	9,934	51,584
Arts Board	3,344	787	4,131
Athletic Commission	608	128	736
Attorney General	5,472	1,041	6,513
Auditor	6,384	1,229	7,615
Commerce	41,346	7,056	48,402
Corrections	120,694	27,178	147,872
County Attorney's Council	1,824	356	2,180
District Court Judges	2,432	234	2,666
Economic Development	12,769	2,161	14,930
Education	175,539	7,075	182,614
Employment Services	59,283	11,224	70,507
Energy Agency	8,816	1,669	10,485
Examiner's Board	42,258	7,468	49,726
Governor's Crime Commission	13,073	799	13,872
Governor's Manpower Office	24,929	4,691	29,620
Governor's Office	7,904	726	8,630
Health	93,941	17,611	111,552
Historical Society	3,344	816	4,160
Human Rights	3,648	879	4,527
Indian Affairs	1,520	269	1,789
Investment Board	2,736	1,048	3,784
Iron Range Resources	3,952	944	4,896
Labor and Industry	55,027	9,386	64,413
Law Library	2,432	434	2,866
Legislative Audit Commission	1,824	356	2,180
Legislative Coordinating Commission	1,216	243	1,459
Lieutenant Governor's Office	912	196	1,108
Livestock Sanitary Board	8,816	2,066	10,882
Mediation Services	2,432	569	3,001
Military Affairs	14,593	3,536	18,129
Minn. Community Colleges	126,470	5,090	131,560
Minn. Education Computing Consortium	10,337	422	10,759
Minn. Housing Finance	7,296	2,784	10,080
Minn. State Retirement System	7,296	1,352	8,648
Municipal Commission	1,520	353	1,873
Natural Resources	213,418	27,986	241,404
Ombudsman	1,520	311	1,831
Pollution Control Agency	28,577	5,340	33,917
Public Defender	1,216	241	1,457
Public Employees Retirement System	4,256	811	5,067
Public Safety	427,444	26,119	453,563
Public Service	16,875	4,620	21,495
Public Welfare	316,783	22,576	339,359
Revenue	64,451	24,931	89,382
Secretary of State	17,025	4,069	21,094
State University Board	266,621	10,743	277,364
State Planning Agency	17,091	8,237	25,328
Supreme Court	5,168	962	6,130
Tax Court	608	214	822
Teacher's Retirement Ass'n.	3,648	669	4,317
Transportation	284,642	32,316	316,958
Veterans Affairs	15,809	3,764	19,573
Veterans Home	10,033	2,403	12,436
Vocational Rehabilitation	138,204	5,570	143,774
Water Resources Board	912	133	1,045
Zoological Board	6,688	870	7,558
ALL OTHER	24,017	10,886	34,903
TOTAL	\$ 3,040,143	\$ 349,949	\$ 3,390,092



STATE OF MINNESOTA  
PERSONNEL DEPARTMENT

(a) Services Provided

The Personnel Department performs the central personnel management function for the executive branch of Minnesota State government. It is the State's chief recruiting, examining, training selection and placement agency. It classifies positions for uniformity, conducts salary studies and establishes pay rates. The department maintains personnel records and certifies employees hourly rates.

(b) A-87 Allowable Cost Standard

"Costs for the recruitment, examination, certification, classification, training, performance appraisal, job classification, establishment of pay standards and related activities for grant programs, are allowable."

(c) Allocable Services

All of the services of the Personnel Department are allocable.

(d) Allocation Base

The base to allocate Personnel costs is the number of employees by State Agency.

STATE OF MINNESOTA  
PERSONNEL DEPARTMENT  
SOCIAL SECURITY AND INSURANCE ADMIN.(a) Service Provided

This division of employee benefits of the Department of Personnel tabulates, audits, and records, Social Security collections from wage record reports received from participating governmental units i.e., State agencies, counties, municipalities and school districts, for submission to federal offices. It conducts referenda on Social Security upon request. Another function of the division of employee benefits is the administration of State employees hospitalization, major medical and life insurance programs. It researches alternative insurance programs and negotiates contracts. Billings to State agencies are audited and questionable claims reviewed. It also provides advise and assistance to the Commissioner of Personnel and the State Labor Negotiator.

(b) A-87 Allocable Cost Standard

"Employee benefits in the form of employers' contributions or expenses for Social Security, Employees' Life and Health Insurance plans. . . ."

(c) Allocable Services

All of the administration of State employees insurance and that portion of Social Security administration applicable to State agencies is allocable.

(d) Allocation Base

Costs are allocated to users based upon the number of employees by agency.

# STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

## Personnel Services

Year Ended June 30, 1976

Part I Costs to be Allocated	Account Number	Page or A.I.D. Number	Total Expenditures	Services or costs not Allowable	Total Allowable
Salaries, Supplies, Benefits, Expense	16400-12-10	-----	\$406,812	\$18,474 (2)	\$388,338
	16400-14-10	-----	559,105	45,997 (3)	513,108
	16400-15-10	-----	592,085	25,324 (4)	566,761
	16400-16-10	-----	39,182	8,742 (5)	30,440
Salaries, Supplies, Expense-Training	16400-03-10	-----	271,811	22,999 (1)	248,812
Social Security Administration	16400-05-94	854331	94,677	74,047 (6)	20,630
				Total Allowable	<u>\$1,768,089</u>

- (1) Capital Expenditures \$22,979, Non expense \$20
- (2) Capital Expenditures \$ 1,533, IPA Match \$16,941
- (3) Capital Expenditures \$ 5,077, Non expense \$40,000, IPA Match \$920
- (4) Capital Expenditures \$18,266, IPA Match \$7,058
- (5) IPA Match \$ 8,742,
- (6) Capital Expenditures \$ 903, Unallowable Expenditures \$73,144

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

## Personnel Services

Schedule C

C-6

Fiscal Year Ended June 30, 1976

	Allocation Base*	Percentage	Allocation
Administration	877	3.11	54,988
Agriculture	534	1.90	33,594
Arts Board	24	.08	1,414
Athletic Commission	2	.01	177
Attorney General	71	.25	4,420
Auditor	97	.34	6,011
Commerce	208	.74	13,084
Corrections	1,533	5.45	96,361
County Attorney's Council	4	.01	177
District Court Judges	71	.25	4,420
Economic Development	51	.18	3,182
Education	381	1.35	23,926
Employment Services	1,852	6.58	116,340
Energy Agency	34	.12	2,122
Examiner's Board	89	.32	5,658
Governor's Crime Commission	104	.37	6,542
Governor's Manpower Office	62	.22	3,890
Governor's Office	55	.20	3,536
Health	690	2.45	43,318
Historical Society	41	.15	2,652
Human Rights	6	.02	354
Indian Affairs	24	.08	1,414
Investment Board	40	.14	2,475
Iron Range Resources			
Labor and Industry	235	.83	14,675
Law Library	47	.17	3,006
Legislative Audit Commission	12	.04	707
Legislative Coordinating Commission	43	.15	2,652
Lieutenant Governor's Office			
Livestock Sanitary Board			
Mediation Services	22	.08	1,414
Military Affairs	179	.64	11,316
Minn. Community Colleges	626	2.22	39,252
Minn. Education Computing Consortium	58	.21	3,713
Minn. Housing Finance	40	.14	2,475
Minn. State Retirement System	36	.13	2,298
Municipal Commission	5	.02	354
Natural Resources	1,550	5.51	97,422
Ombudsman	10	.03	530
Pollution Control Agency	241	.86	15,205
Public Defender	15	.05	884
Public Employee's Retirement System			
Public Safety	1,735	6.17	109,091
Public Service	109	.39	6,896
Public Welfare	7,206	25.61	452,808
Revenue	1,027	3.65	64,535
Secretary of State	29	.10	1,768
State University Board	1,715	6.09	107,677
State Planning Agency	141	.50	8,840
Supreme Court	58	.21	3,713
Tax Court	6	.02	354
Teacher's Retirement Ass'n.	47	.17	3,006
Transportation	5,216	18.54	327,804
Veterans Affairs	46	.16	2,829
Veterans Home	89	.32	5,658
Vocational Rehabilitation	471	1.68	29,647
Water Resources Board	2	.01	177
Zoological Board	19	.07	1,238
ALL OTHER	255	.91	16,090
TOTAL	28,140	100.00	\$ 1,768,089

\*Allocation is based on average number of personnel

NARRATIVE FOR ALLOWABLE CENTRAL SERVICE COSTS  
STATE OF MINNESOTA  
TELECOMMUNICATIONS - TELEPHONE SERVICE

(a) Services Provided

The State leases WATS lines and equipment from the telephone company, leases long distance lines from the Federal Government and provides operators to service the lines. Tie lines for a State Telephone Network and Telpak Service is also provided.

(b) A-87 Allowable Cost Standard

"Communication costs incurred for telephone calls or service, telegraph, teletype service, wide area telephone service (WATS), contrex telpak phone lines, postage, messenger service and similar expense are allowable."

(c) Allocable Services

All telephone service except the WATS service is allocable to users.

(d) Allocation Base

The allocation base is based on actual expenditures for telephone as a percentage of total expenditures for telephone except in the case of Minnesota Education Computing Consortium which the telecommunications division gave us numbers to use for a percentage plus a direct allocation.

# STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

Department of Administration

Telephone Services

Year Ended June 30, 1976

<u>Part I</u> <u>Costs to be Allocated</u>	<u>Account</u> <u>Number</u>	<u>Page or</u> <u>A.I.D. Number</u>	<u>Total</u> <u>Expenditures</u>	<u>Services</u> <u>or costs not</u> <u>Allowable</u>	<u>Total</u> <u>Allowable</u>
Salaries, Supplies and Expense	16000-52-10	083519	\$1,342,429	\$23,803. (1)	\$1,318,626
			Total	Allowable	<u>\$1,318,622</u>

(1) Capital Expenditures

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

## Telephone Services

Schedule C  
C-9

Fiscal Year Ended June 30, 1976

	Allocation Base*	Percentage	Allocation
Administration	118,174	2.42	31,513
Agriculture	56,972	1.17	15,236
Arts Board	6,915	.14	1,823
Athletic Commission	719	.01	130
Attorney General	35,406	.73	9,506
Auditor	10,232	.21	2,735
Commerce	33,327	.68	8,855
Corrections	232,946	4.78	62,246
County Attorney's Council	1,302	.03	391
District Court Judges	-----	-----	-----
Economic Development	28,001	.57	7,423
Education	157,728	3.23	42,105
Employment Services	296,129	6.07	79,044
Energy Agency	16,217	.33	4,297
Examiner's Board	23,227	.48	6,251
Governor's Crime Commission	22,494	.46	5,990
Governor's Manpower Office	36,005	.74	9,636
Governor's Office	41,070	.84	10,939
Health	156,524	3.21	41,801
Historical Society	-----	-----	-----
Human Rights	11,414	.23	2,995
Indian Affairs	3,219	.07	911
Investment Board	12,870	.26	3,386
Iron Range Resources	3,741	.08	1,042
Labor and Industry	43,569	.89	11,590
Law Library	914	.02	260
Legislative Audit Commission	3,093	.06	781
Legislative Coordinating Commission	13,372	.27	3,516
Lieutenant Governor's Office	4,967	.10	1,302
Livestock Sanitary Board	7,379	.15	1,953
Mediation Services	5,894	.12	1,563
Military Affairs	30,882	.63	8,204
Minn. Community Colleges	174,157	3.57	46,489
Minn. Education Computing Consortium	20,800	.43	22,016+
Minn. Housing Finance	18,599	.38	4,948
Minn. State Retirement System	2,982	.06	781
Municipal Commission	2,707	.06	781
Natural Resources	280,406	5.75	74,877
Ombudsman	3,002	.06	781
Pollution Control Agency	101,394	2.08	27,086
Public Defender	2,756	.06	781
Public Employee's Retirement System	5,664	.12	1,563
Public Safety	415,770	8.52	110,948
Public Service	25,041	.51	6,725
Public Welfare	557,729	11.43	148,842
Revenue	124,204	2.55	33,206
Secretary of State	6,139	.13	1,693
State University Board	672,313	13.78	179,444
State Planning Agency	45,694	.94	12,395
Supreme Court	14,304	.29	3,776
Tax Court	424	.01	130
Teacher's Retirement Ass'n.	4,447	.09	1,172
Transportation	501,967	10.30	133,889
Veterans Affairs	7,311	.15	1,953
Veterans Home	14,805	.30*	3,907
Vocational Rehabilitation	195,446	4.01	52,175
Water Resources Board	1,034	.02	260
Zoological Board	5,847	.12	1,563
ALL OTHER	258,706	5.30	69,017
TOTAL	\$4,878,350	100.00	\$1,318,622

\*Based on Expenditure object code 202 liquidations

+Includes \$16,417. as a direct allocation.

STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
PROCUREMENT

(a) Services Provided

The Procurement Division provides central purchasing services for other State agencies. These services include vendor selection, the establishment of materials standards, and the issuance of purchase orders.

(b) A-87 Allowable Cost Standard

"The cost of procurement service including solicitation of bids, preparation and award of contracts, and all phases of contract administration in providing goods, facilities and services for grant programs, is allowable."

(c) Allocable Services

All procurement services are allocable.

(d) Allocation Base

The number of A.44\* transactions processed by Procurement for each State agency as a percentage of total A.44\* transactions processed by Procurement for all state agencies.

\*An A.44 transaction is an Encumbrance or Encumbrance Increase non automatic.



STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

Department of Administration

Procurement

Year Ended June 30, 1976

<u>Part I</u> <u>Costs to be Allocated</u>	<u>Account</u> <u>Number</u>	<u>Page or</u> <u>A.I.D. Number</u>	<u>Total</u> <u>Expenditures</u>	<u>Services</u> <u>or costs not</u> <u>Allowable</u>	<u>Total</u> <u>Allowable</u>
Salaries, Supplies and Expense	16000-52-10	082958	\$727,187.	\$2,887. (1)	\$724,300.
			Total Allowable		<u>\$724,300.</u>

(1) Capital Expenditures

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

## Procurement

Schedule C

C-12

Fiscal Year Ended June 30, 1976

	Allocation Base*	Percentage	Allocation
Administration	2,478	4.63	33,535
Agriculture	338	.73	5,287
Arts Board	31	.06	435
Athletic Commission	8	.02	145
Attorney General	43	.08	580
Auditor	66	.12	869
Commerce	152	.28	2,028
Corrections	4,064	7.59	54,974
County Attorney's Council	17	.03	217
District Court Judges	5	.01	72
Economic Development	113	.21	1,521
Education	3,392	6.34	45,901
Employment Services	849	1.59	11,516
Energy Agency	158	.30	2,173
Examiner's Board	200	.37	2,680
Governor's Crime Commission	102	.19	1,376
Governor's Manpower Office	165	.31	2,245
Governor's Office	84	.16	1,159
Health	1,276	2.38	17,238
Historical Society	82	.15	1,087
Human Rights	22	.04	290
Indian Affairs	5	.01	72
Investment Board	66	.12	869
Iron Range Resources	64	.12	869
Labor and Industry	311	.58	4,201
Law Library	7	.01	72
Legislative Audit Commission	11	.02	145
Legislative Coordinating Commission	4	.01	72
Lieutenant Governor's Office	4	.01	72
Livestock Sanitary Board	28	.05	362
Mediation Services	6	.01	72
Military Affairs	225	.42	3,042
Minn. Community Colleges	3,495	6.53	47,297
Minn. Education Computing Consortium	214	.40	2,897
Minn. Housing Finance	98	.18	1,304
Minn. State Retirement System	69	.13	942
Municipal Commission	6	.01	72
Natural Resources	3,628	6.78	49,108
Ombudsman	7	.01	73
Pollution Control Agency	604	1.13	8,185
Public Defender	11	.02	145
Public Employee's Retirement System	14	.03	217
Public Safety	1,372	2.56	18,542
Public Service	147	.27	1,956
Public Welfare	9,829	18.36	132,982
Revenue	346	.65	4,708
Secretary of State	29	.05	362
State University Board	7,628	14.25	103,213
State Planning Agency	243	.45	3,259
Supreme Court	56	.10	724
Tax Court	4	.01	72
Teacher's Retirement Ass'n.	31	.06	435
Transportation	5,859	10.96	79,384
Veterans Affairs	32	.06	435
Veterans Home	534	1.00	7,243
Vocational Rehabilitation	4,204	7.85	56,877
Water Resources Board	17	.03	217
Zoological Board	248	.46	3,332
ALL OTHER	379	.71	5,143
TOTAL	53,530	100.00	\$ 724,300

STATE OF MINNESOTA  
PROGRAM MANAGEMENT SERVICES

(a) Services Provided

This division provides day to day management guidance for the executive branch of government in the area of program evaluation and analysis. The management services rendered are in the form policy assistance and guidance in all areas of the organization and management structure. Management services are provided to other state agencies and management improvement procedures have been consolidated to ensure a statewide systematic approach. Federal programs or projects benefit from these services as well as regular state agency operations.

(b) A-87 Allowable Cost Standard

The cost of management studies to improve the effectiveness and efficiency of grant management for ongoing programs is allowable. . . . .

(c) Allocable Services

All of the services of the Division are allocable.

(d) Allocation Base

Total expenditures by agency as a percentage of total expenditures for all state agencies.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

Department of Administration

Program Management

Year Ended June 30, 1976

<u>Part I</u> <u>Costs to be Allocated</u>	<u>Account</u> <u>Number</u>	<u>Page or</u> <u>A.I.D. Number</u>	<u>Total</u> <u>Expenditures</u>	<u>Services</u> <u>or costs not</u> <u>Allowable</u>	<u>Total</u> <u>Allowable</u>
Program Management Coord.	16000-50-10	050930	\$479,039	\$1,181. (1)	\$477,858
				Total Allowable	<u>\$477,858</u>

(1) Capital Expenditures

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

## Program Management

Schedule C  
C-15

Fiscal Year Ended June 30, 1976

	<u>Allocation Base*</u>	<u>Percentage</u>	<u>Allocation</u>
Administration	27,245,558	2.46	11,755
Agriculture	8,576,326	.78	3,727
Arts Board	290,355	.03	143
Athletic Commission	25,201	-----	-----
Attorney General	1,612,445	.15	717
Auditor	1,881,173	.17	812
Commerce	3,868,237	.35	1,672
Corrections	34,537,708	3.12	14,909
County Attorney's Council	111,963	.01	48
District Court Judges	2,630,192	.24	1,147
Economic Development	1,687,210	.15	717
Education	14,092,907	1.28	6,096
Employment Services	28,012,521	2.53	12,090
Energy Agency	1,127,756	.10	478
Examiner's Board	3,204,739	.29	1,386
Governor's Crime Commission	1,747,412	.16	765
Governor's Manpower Office	2,852,539	.26	1,242
Governor's Office	1,656,788	.15	717
Health	13,189,368	1.19	5,686
Historical Society	627,589	.06	287
Human Rights	636,894	.06	287
Indian Affairs	119,660	.01	48
Investment Board	663,540	.06	287
Iron Range Resources	996,186	.09	430
Labor and Industry	4,500,251	.41	1,959
Law Library	213,035	.02	96
Legislative Audit Commission	940,090	.08	382
Legislative Coordinating Commission	1,081,676	.10	478
Lieutenant Governor's Office	200,836	.02	96
Livestock Sanitary Board	914,047	.08	382
Mediation Services	558,570	.05	239
Military Affairs	3,478,619	.31	1,481
Minn. Community Colleges	33,751,860	3.05	14,575
Minn. Education Computing Consortium	2,987,828	.27	1,290
Minn. Housing Finance	19,216,633	1.74	8,315
Minn. State Retirement System	768,204	.07	334
Municipal Commission	107,308	.01	48
Natural Resources	40,986,058	3.71	17,728
Ombudsman	173,597	.02	96
Pollution Control Agency	5,589,967	.51	2,437
Public Defender	316,067	.03	143
Public Employee's Retirement System	990,087	.09	430
Public Safety	38,074,673	3.44	16,438
Public Service	2,725,777	.25	1,195
Public Welfare	431,184,037	39.01	186,412
Revenue	16,156,039	1.46	6,977
Secretary of State	431,053	.04	191
State University Board	81,738,099	7.39	35,314
State Planning Agency	1,937,156	.18	860
Supreme Court	1,678,968	.15	717
Tax Court	68,461	.01	48
Teacher's Retirement Ass'n.	789,206	.07	334
Transportation	224,678,774	20.31	97,053
Veterans Affairs	1,650,238	.15	717
Veterans Home	2,162,811	.20	956
Vocational Rehabilitation	11,095,488	1.00	4,799
Water Resources Board	58,339	.01	48
Zoological Board	9,842,758	.89	4,253
ALL OTHER	12,920,473	1.17	5,591
TOTAL	\$1,105,361,350	100.00	\$477,858

\*Based on actual liquidations

STATE OF MINNESOTA  
LEGISLATIVE AUDITOR

(a) Services Provided

The Legislative Auditor is the post-audit agency of the State government. The department performs the following services:

1. Examines financial records of all State Agencies.
2. Performs post-audit investigations.
3. Investigates and recommends fidelity bonding limits.

(b) A-87 Allowable Cost Standard

"The cost of audits necessary for the administration and management of functions related to grant programs is allowable."

(c) Allocable Services

The examination of State agency financial records and the post-Audit or fidelity bonding investigations for State agencies are an allowable service.

(d) Allocation Base

The allocation base used for the allocation of the Legislative Auditor cost are the actual direct audit man days for the Fiscal Year 1976. Only those departments audited during the year receive an allocation of the costs.

# STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

Legislative Auditor

Year Ended June 30, 1976

<u>Part I</u> <u>Costs to be Allocated</u>	<u>Account</u> <u>Number</u>	<u>Page or</u> <u>A.I.D. Number</u>	<u>Total</u> <u>Expenditures</u>	<u>Services</u> <u>or costs not</u> <u>Allowable</u>	<u>Total</u> <u>Allowable</u>
Salaries, Supplies & Expense	13200-00-10	----	\$913,363	\$3,023 (1)	\$910,340
				less direct Billings	46,696
				Total Allowable	<u>\$863,644</u>

Schedule C

C-17

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

Legislative Auditor

Schedule C

C-18

Fiscal Year Ended June 30, 1976

	Allocation Base*	Percentage	Allocation
Administration	1,169.38	18.69	170,143
Agriculture	197.00	3.15	28,676
Arts Board	-----	-----	-----
Athletic Commission	20.50	.33	3,004
Attorney General	-----	-----	-----
Auditor	2.00	.03	273
Commerce	214.38	3.43	31,225
Corrections	148.38	2.37	16,377
County Attorney's Council	-----	-----	-----
District Court Judges	-----	-----	-----
Economic Development	91.38	1.46	13,291
Education	331.08	5.29	48,157
Employment Services	21.75	.35	3,186
Energy Agency	-----	-----	-----
Examiner's Board	195.06	3.12	28,403
Governor's Crime Commission	-----	-----	-----
Governor's Manpower Office	37.13	.59	5,371
Governor's Office	-----	-----	-----
Health	-----	-----	-----
Historical Society	39.38	.63	5,735
Human Rights	-----	-----	-----
Indian Affairs	-----	-----	-----
Investment Board	72.25	1.15	10,469
Iron Range Resources	3.75	.06	546
Labor and Industry	-----	-----	-----
Law Library	-----	-----	-----
Legislative Audit Commission	-----	-----	-----
Legislative Coordinating Commission	-----	-----	-----
Lieutenant Governor's Office	22.63	.36	3,277
Livestock Sanitary Board	2.00	.03	273
Mediation Services	1.00	.02	182
Military Affairs	89.13	1.42	12,927
Minn. Community Colleges	694.25	11.10	88,876
Minn. Education Computing Consortium	79.88	1.28	11,652
Minn. Housing Finance	14.75	.23	2,094
Minn. State Retirement System	54.88	.88	8,011
Municipal Commission	-----	-----	-----
Natural Resources	239.88	3.83	34,866
Ombudsman	-----	-----	-----
Pollution Control Agency	6.50	.10	910
Public Defender	-----	-----	-----
Public Employee's Retirement System	-----	-----	-----
Public Safety	1.25	.02	182
Public Service	-----	-----	-----
Public Welfare	933.63	14.92	132,575
Revenue	3.50	.06	546
Secretary of State	-----	-----	-----
State University Board	805.63	12.88	93,659
State Planning Agency	14.39	.23	858
Supreme Court	-----	-----	-----
Tax Court	-----	-----	-----
Teacher's Retirement Ass'n.	-----	-----	-----
Transportation	37.12	.60	4,213
Veterans Affairs	8.00	.13	1,183
Veterans Home	307.50	4.91	44,698
Vocational Rehabilitation	260.67	4.17	37,961
Water Resources Board	-----	-----	-----
Zoological Board	10.50	.17	1,548
ALL OTHER	125.75	2.01	18,297
TOTAL	6,256.26	100.00	\$863,644

\* Based on actual Audit Mandays



# Legislative Audit Commission Billings

for Fiscal Year 1976

Schedule C  
C-18A

	<u>Allocation</u>		<u>Amount Billed</u>	<u>Allocation less billing</u>
✓ Corrections-State Prison	21,575		5,198	16,377
✓ Office of Economic Opportunity		<u>3,248</u>		
✓ Total Welfare	135,823		3,248	132,575
✓ Bemidji State University		<u>15,654</u>		
✓ Winona State University		<u>7,939</u>		
Total State University Board	117,252		23,593	93,659
Transportation	5,462		1,249	4,213
State Planning Agency	2,094		1,236	858
✓ Hibbing Community College		2,092		
✓ Worthington Community College		1,734		
✓ Mesabi Community College		1,268		
✓ Willmar Community College		1,463		
✓ Northland Community College		3,301		
✓ Austin Community College		1,093		
✓ Fergus Falls Community College		<u>1,221</u>		
Total Community College Board	101,048		12,172	88,876
	<u>\$383,254</u>		<u>\$46,696</u>	<u>\$336,558</u>

STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
CENTRAL MAILING

(a) Services Provided

The Central Mailing section performs four functions:

1. Collect and distributes intra-department and federal mail.
2. Performs mail inserting.
3. Maintains addressograph files and operates addressograph unit.
4. Controls and operates Pitney Bowes Postage machines.

(b) A-87 Allowable Cost Standard

"The cost of materials and supplies necessary to carry out the grant programs is allowable."

(c) Allocable Services

All of the services performed by the central mailing section are allowable.

(d) Allocation Base

The actual amount of postage used by agency as a percent of postage used for all agencies.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

Department of Administration

Central Mail

Year Ended June 30, 1976

<u>Part I</u> <u>Costs to be Allocated</u>	<u>Account</u> <u>Number</u>	<u>Page or</u> <u>A.I.D. Number</u>	<u>Total</u> <u>Expenditures</u>	<u>Services</u> <u>or costs not</u> <u>Allowable</u>	<u>Total</u> <u>Allowable</u>
Salaries, Supplies and Expense	16000-52-10	083154	\$181,726	-----	\$181,726.
				Total Allowable	<u>\$181,726</u>

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

## Central Mail

Schedule C  
C-21

Fiscal Year Ended June 30, 1976

	Allocation Base*	Percentage	Allocation
Administration	19,183.14	.65	1,181
Agriculture	41,436.47	1.41	2,562
Arts Board	-----	-----	-----
Athletic Commission	159.24	.01	18
Attorney General	9,545.66	.33	600
Auditor	3,704.97	.13	236
Commerce	39,319.03	1.34	2,435
Corrections	14,851.98	.51	927
County Attorney's Council	912.09	.03	55
District Court Judges	-----	-----	-----
Economic Development	34,731.48	1.18	2,144
Education	89,625.44	3.05	5,551
Employment Services	235.52	.01	18
Energy Agency	4,630.96	.16	291
Examiner's Board	24,823.27	.85	1,545
Governor's Crime Commission	14,915.88	.51	927
Governor's Manpower Office	5,937.44	.20	364
Governor's Office	13,281.39	.45	818
Health	3,882.50	.13	236
Historical Society	-----	-----	-----
Human Rights	5,553.74	.19	345
Indian Affairs	311.82	.01	18
Investment Board	36.92	-----	-----
Iron Range Resources	323.72	.01	18
Labor and Industry	50,690.31	1.73	3,144
Law Library	357.66	.01	18
Legislative Audit Commission	593.47	.02	36
Legislative Coordinating Commission	-----	-----	-----
Lieutenant Governor's Office	879.84	.03	55
Livestock Sanitary Board	-----	-----	-----
Mediation Services	4,796.49	.16	291
Military Affairs	355.60	.01	18
Minn. Community Colleges	7,031.89	.24	436
Minn. Education Computing Consortium	2,266.95	.08	145
Minn. Housing Finance	7,170.22	.24	436
Minn. State Retirement System	21,231.61	.72	1,309
Municipal Commission	757.60	.03	55
Natural Resources	150,100.37	5.11	9,286
Ombudsman	386.29	.01	18
Pollution Control Agency	450.99	.02	36
Public Defender	-----	-----	-----
Public Employee's Retirement System	40,567.30	1.38	2,508
Public Safety	1,093,159.91	37.24	67,675
Public Service	12,438.99	.42	763
Public Welfare	409,491.13	13.95	25,351
Revenue	542,536.51	18.48	33,583
Secretary of State	14,093.34	.48	872
State University Board	7,259.79	.25	454
State Planning Agency	12,705.33	.43	781
Supreme Court	13,344.72	.45	818
Tax Court	399.57	.01	18
Teacher's Retirement Ass'n.	25,754.26	.88	1,599
Transportation	88,795.06	3.03	5,507
Veterans Affairs	5,251.23	.18	327
Veterans Home	-----	-----	-----
Vocational Rehabilitation	70,563.02	2.41	4,371
Water Resources Board	701.32	.02	36
Zoological Board	4,099.66	.14	255
ALL OTHER	19,992.53	.68	1,236
TOTAL	\$2,935,625.62	100.00	\$181,726

\* Based on actual amount of postage

STATE OF MINNESOTA  
TREASURER

(a) Services Provided

The Treasurer is the custodian of all State funds. The functions of this department include:

1. Cash Receipt Processing.
2. Warrant Redemption.
3. Safekeeping of Securities.
4. Investing State Funds.

(b) A-87 Allowable Cost Standard

"The cost of disbursing grant program funds by the Treasurer or other designated officer is allowable. Disbursing services cover the processing of checks or warrants, from preparation to redemption, including the necessary records of accountability and reconciliation of such records with related cash accounts."

(c) Allocable Services

The warrant redemption and cash receipt functions are allocable. The actual salaries of the employees performing these two functions were used in arriving at total allowable costs.

(d) Allocation Base

The allocation base used is the total number of transactions processed for each agency as a percentage of total transactions processed for all State agencies.

# STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

State Treasurer

Year Ended June 30, 1976

<u>Part I</u> <u>Costs to be Allocated</u>	<u>Account</u> <u>Number</u>	<u>Page or</u> <u>A.I.D. Number</u>	<u>Total</u> <u>Expenditures</u>	<u>Services</u> <u>or costs not</u> <u>Allowable</u>	<u>Total</u> <u>Allowable</u>
Salaries and Benefits	13100-01-10	657549 & 657619	\$156,987	-----	\$156,987
Supplies and Expenses	13100-02-10	657643 & 657676	\$ 77,848.	\$1,174.	\$ 76,674
				Total Allowable	<u>\$233,661</u>

(1) Capital Expenditures

Schedule C  
C-23

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

State Treasurer

Schedule C

C-24

Fiscal Year Ended June 30, 1976

	<u>Allocation Base*</u>	<u>Percentage</u>	<u>Allocation</u>
Administration	142,249	3.85	8,996
Agriculture	23,044	.62	1,449
Arts Board	1,809	.05	117
Athletic Commission	413	.01	23
Attorney General	3,037	.08	187
Auditor	3,594	.10	234
Commerce	22,920	.62	1,449
Corrections	66,762	1.81	4,229
County Attorney's Council	1,042	.03	70
District Court Judges	1,389	.04	94
Economic Development	7,023	.19	444
Education	97,498	2.64	6,168
Employment Services	32,796	.89	2,080
Energy Agency	4,917	.13	304
Examiner's Board	23,280	.63	1,472
Governor's Crime Commission	7,236	.20	467
Governor's Manpower Office	13,708	.37	864
Governor's Office	4,291	.12	280
Health	51,894	1.40	3,271
Historical Society	1,876	.05	117
Human Rights	2,022	.05	117
Indian Affairs	789	.02	47
Investment Board	1,501	.04	93
Iron Range Resources	2,174	.06	140
Labor and Industry	30,482	.82	1,916
Law Library	1,265	.03	70
Legislative Audit Commission	1,040	.03	70
Legislative Coordinating Commission	711	.02	47
Lieutenant Governor's Office	570	.02	47
Livestock Sanitary Board	4,791	.13	304
Mediation Services	1,319	.04	93
Military Affairs	8,139	.22	514
Minn. Community Colleges	69,805	1.89	4,416
Minn. Education Computing Consortium	5,782	.16	374
Minn. Housing Finance	3,984	.11	257
Minn. State Retirement System	106,622	2.88	6,729
Municipal Commission	812	.02	47
Natural Resources	117,891	3.19	7,454
Ombudsman	761	.02	47
Pollution Control Agency	15,736	.43	1,005
Public Defender	705	.02	47
Public Employee's Retirement System	176,879	4.78	11,169
Public Safety	254,834	6.89	16,099
Public Service	9,293	.25	584
Public Welfare	314,894	8.51	19,885
Revenue	1,500,026	40.56	94,773
Secretary of State	9,438	.25	584
State University Board	147,294	3.98	9,300
State Planning Agency	9,427	.25	584
Supreme Court	2,814	.08	187
Tax Court	306	.01	23
Teacher's Retirement Ass'n.	98,123	2.65	6,192
Transportation	157,252	4.25	9,931
Veterans Affairs	8,660	.23	537
Veterans Home	5,530	.15	350
Vocational Rehabilitation	76,761	2.07	4,837
Water Resources Board	561	.01	23
Zoological Board	3,664	.10	234
ALL OTHER	35,195	.95	2,220
<b>TOTAL</b>	<b>3,698,630</b>	<b>100.00</b>	<b>\$233,661</b>

\*Based on number of transactions and sub warrants

STATE OF MINNESOTA  
LAND DIVISION - LEASE ADMINISTRATION

(a) Services Provided

This department administers the leasing of space and land for State use. This involves the efforts of one senior clerk, one senior clerk typist, and one senior appraiser.

(b) A-87 Allowable Cost Standard

"The administrative cost for lease management which includes review of lease proposals, maintenance of a list of available property for lease, and related activities is allowable."

(c) Allocable Services

All lease management services are allowable.

(d) Allocation Base

Lease administration costs are allocated to users based upon the number of leases processed for each agency as a percent of the total number of leases processed for all agencies.



# STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

## Department of Administration

Lease Administration  
Year Ended June 30, 1976

<u>Part I</u> <u>Costs to be Allocated</u>	<u>Account</u> <u>Number</u>	<u>Page or</u> <u>A.I.D. Number</u>	<u>Total</u> <u>Expenditures</u>	<u>Services</u> <u>or costs not</u> <u>Allowable</u>	<u>Total</u> <u>Allowable</u>
Salaries, Supplies & Expense	16000-52-10	081661	\$117,355	\$785 (1)	\$116,570
				Total Allowable	<u>\$116,570</u>

(1) Capital Expenditures

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

Department of Administration  
Lease Administration

Schedule C

C-27

Fiscal Year Ended June 30, 1976

	Allocation Base*	Percentage	Allocation
Administration	1	.13	152
Agriculture	16	2.11	2,460
Arts Board	1	.13	152
Athletic Commission	---	---	---
Attorney General	5	.66	769
Auditor	2	.26	303
Commerce	2	.26	303
Corrections	33	4.35	5,071
County Attorney's Council	1	.13	152
District Court Judges	---	---	---
Economic Development	9	1.19	1,387
Education	24	3.16	3,683
Employment Services	69	9.09	10,596
Energy Agency	1	.13	152
Examiner's Board	---	---	---
Governor's Crime Commission	1	.13	152
Governor's Manpower Office	7	.92	1,072
Governor's Office	1	.13	152
Health	11	1.45	1,690
Historical Society	1	.13	152
Human Rights	2	.26	303
Indian Affairs	3	.40	466
Investment Board	1	.13	152
Iron Range Resources	2	.26	303
Labor and Industry	9	1.19	1,387
Law Library	3	.40	466
Legislative Audit Commission	1	.13	152
Legislative Coordinating Commission	---	---	---
Lieutenant Governor's Office	3	.40	466
Livestock Sanitary Board	1	.13	152
Mediation Services	2	.26	303
Military Affairs	3	.40	466
Minn. Community Colleges	16	2.11	2,460
Minn. Education Computing Consortium	1	.13	152
Minn. Housing Finance	2	.26	303
Minn. State Retirement System	1	.13	152
Municipal Commission	2	.26	303
Natural Resources	78	10.28	11,983
Ombudsman	1	.13	151
Pollution Control Agency	10	1.32	1,539
Public Defender	---	---	---
Public Employee's Retirement System	1	.13	152
Public Safety	85	11.20	13,056
Public Service	3	.40	466
Public Welfare	13	1.71	1,993
Revenue	23	3.03	3,532
Secretary of State	2	.26	303
State University Board	2	.26	303
State Planning Agency	3	.40	466
Supreme Court	3	.40	466
Tax Court	1	.13	151
Teacher's Retirement Ass'n.	1	.13	152
Transportation	149	19.37	22,579
Veterans Affairs	2	.26	303
Veterans Home	1	.13	152
Vocational Rehabilitation	19	2.51	2,926
Water Resources Board	---	---	---
Zoological Board	3	.40	466
ALL OTHER	124	16.34	19,047
TOTAL	759	100.00	\$116,570

\*Based on number of leases

STATE OF MINNESOTA  
DEPARTMENT OF PUBLIC SAFETY - CAPITOL SECURITY

(a) Services Provided

The Capitol Security Division provides security services for the buildings in the capitol complex, the Capitol Square Building and the Health Building. The service is provided 24 hours per day.

(b) A-87 Allowable Cost Standard

"The cost of utilities, insurance, security, janitorial services, elevator services, upkeep of grounds, normal repairs and alterations and the like are allowable to the extent they are not otherwise included in rental of other charges for space."

(c) Allocable Services

All of the services of this division are allocable.

(d) Allocation Base

All of the security services are allocated to buildings based on actual time reporting by building. These costs are then allocated to agencies located in the respective buildings based on the number of square feet occupied.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

Capitol Security

Year Ended June 30, 1976

<u>Part I</u> <u>Costs to be Allocated</u>	<u>Account</u> <u>Number</u>	<u>Page or</u> <u>A.I.D. Number</u>	<u>Total</u> <u>Expenditures</u>	<u>Services</u> <u>or costs not</u> <u>Allowable</u>	<u>Total</u> <u>Allowable</u>
Salaries and Benefits	23000-01-10	529313	339,126.		339,126.
Supplies and Expense	23000-01-10	529347	28,918.	340. (1)	28,578
				<b>Total Allowable</b>	<b><u>367,704.</u></b>

(1) Capital expenditures (equipment)

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

Capitol Security  
Year Ended June 30, 1976

Schedule C  
C-30

	Total Allocation	Base*	Percent	Allocation of Service Centers
Administration	34,615	34,615	10.13	2,623
Agriculture	7,789	7,789	2.28	590
Arts Board	-----	-----	-----	-----
Athletic Commission	-----	-----	-----	-----
Attorney General	4,605	4,605	1.35	350
Auditor	856	856	.25	65
Procurement	3,471	-----	-----	-----
Commerce	-----	-----	-----	-----
Corrections	-----	-----	-----	-----
County Attorney's Council	-----	-----	-----	-----
District Court Judges	-----	-----	-----	-----
Economic Development	-----	-----	-----	-----
Education	9,427	9,427	2.76	714
Program Management	1,954	-----	-----	-----
Employment Services	-----	-----	-----	-----
Energy Agency	-----	-----	-----	-----
Examiner's Board	279	279	.08	21
Governor's Crime Commission	-----	-----	-----	-----
Governor's Manpower Office	168	168	.05	13
Governor's Office	4,341	4,341	1.27	329
Finance Department	4,607	-----	-----	-----
Health	20,117	20,117	5.88	1,523
Historical Society	31,412	31,412	9.19	2,380
Human Rights	686	686	.20	52
Indian Affairs	675	675	.20	52
Investment Board	-----	-----	-----	-----
Iron Range Resources	-----	-----	-----	-----
Labor and Industry	-----	-----	-----	-----
Law Library	3,478	3,478	1.02	264
Legislative Audit Commission	432	432	.13	34
Legislative Coordinating Commission	-----	-----	-----	-----
Lieutenant Governor's Office	1,054	1,054	.31	80
Livestock Sanitary Board	-----	-----	-----	-----
Lease Administration	618	-----	-----	-----
Mediation Services	469	469	.14	36
Military Affairs	966	966	.28	72
Minn. Community Colleges	1,059	1,059	.31	80
Minn. Education Computing Consortium	-----	-----	-----	-----
Minn. Housing Finance	-----	-----	-----	-----
Minn. State Retirement System	-----	-----	-----	-----
Minn. Higher Ed. Coord. Comm.	1,132	-----	-----	-----
Municipal Commission	89	89	.03	8
Natural Resources	17,408	17,408	5.09	1,318
Ombudsman	-----	-----	-----	-----
Pollution Control Agency	-----	-----	-----	-----
Public Defender	-----	-----	-----	-----
Public Employees Retirement System	1,535	1,535	.45	117
Personnel	10,658	-----	-----	-----
Public Safety	21,380	21,380	6.25	1,618
Public Service	-----	-----	-----	-----
Public Welfare	10,735	10,735	3.14	813
Revenue	17,371	17,371	5.08	1,315
Secretary of State	1,292	1,292	.38	98
State University Board	1,354	1,354	.40	104
Telephone	1,368	-----	-----	-----
State Planning Agency	2,194	2,194	.64	166
Supreme Court	13,780	13,780	4.03	1,044
Tax Court	166	166	.05	13
Teacher's Retirement Ass'n.	944	944	.28	72
Transportation	34,368	34,368	10.05	2,603
Veterans Affairs	1,591	1,591	.46	119
Treasurer's Office	2,093	-----	-----	-----
Veterans Home	-----	-----	-----	-----
Vocational Rehabilitation	1,138	1,138	.33	86
Water Resources Board	-----	-----	-----	-----
Zoological Board	204	204	.06	16
ALL OTHER	93,831	93,831	27.45	7,108
TOTAL	\$367,704	\$341,808	100.00	\$25,896

\*Based on all agency allocations for Capitol Security except service centers that have already been allocated.

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

Capital Security  
Year Ended June 30, 1976

Schedule C  
C-30A

	Base *	Allocation of Service Centers	Allocation
Administration	34,615	2,623	37,238
Agriculture	7,789	590	8,379
Arts Board	-----	-----	-----
Athletic Commission	-----	-----	-----
Attorney General	4,605	350	4,955
Auditor	856	65	921
Commerce	-----	-----	-----
Corrections	-----	-----	-----
County Attorney's Council	-----	-----	-----
District Court Judges	-----	-----	-----
Economic Development	-----	-----	-----
Education	9,427	714	10,141
Employment Services	-----	-----	-----
Energy Agency	-----	-----	-----
Examiner's Board	279	21	300
Governor's Crime Commission	-----	-----	-----
Governor's Manpower Office	168	13	181
Governor's Office	4,341	329	4,670
Health	20,117	1,523	21,640
Historical Society	31,412	2,380	33,792
Human Rights	686	52	738
Indian Affairs	675	52	727
Investment Board	-----	-----	-----
Iron Range Resources	-----	-----	-----
Labor and Industry	-----	-----	-----
Law Library	3,478	264	3,742
Legislative Audit Commission	432	34	466
Legislative Coordinating Commission	-----	-----	-----
Lieutenant Governor's Office	1,054	80	1,134
Livestock Sanitary Board	-----	-----	-----
Mediation Services	469	36	505
Military Affairs	966	72	1,038
Minn. Community Colleges	1,059	80	1,139
Minn. Education Computing Consortium	-----	-----	-----
Minn. Housing Finance	-----	-----	-----
Minn. State Retirement System	-----	-----	-----
Municipal Commission	89	8	97
Natural Resources	17,408	1,318	18,726
Ombudsman	-----	-----	-----
Pollution Control Agency	-----	-----	-----
Public Defender	-----	-----	-----
Public Employees Retirement System	1,535	117	1,652
Public Safety	21,380	1,618	22,998
Public Service	-----	-----	-----
Public Welfare	10,735	813	11,548
Revenue	17,371	1,315	18,686
Secretary of State	1,292	98	1,390
State University Board	1,354	104	1,458
State Planning Agency	2,194	166	2,360
Supreme Court	13,780	1,044	14,824
Tax Court	166	13	179
Teacher's Retirement Ass'n.	944	72	1,016
Transportation	34,368	2,603	36,971
Veterans Affairs	1,591	119	1,710
Veterans Home	-----	-----	-----
Vocational Rehabilitation	1,138	86	1,224
Water Resources Board	-----	-----	-----
Zoological Board	204	16	220
ALL OTHER	93,831	7,108	100,939
TOTAL	\$341,808	\$25,896	\$367,704

\*Based on all agency allocations for capitol security except service centers that have already been allocated.

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

## State Capitol

Schedule C  
C-31

Fiscal Year Ended June 30, 1976

	<u>Square foot Occupied</u>	<u>Cost per Square foot</u>	<u>Allocation</u>
Administration			
Agriculture			
Arts Board			
Athletic Commission			
Attorney General	5,160	.6577	3,394
Auditor			
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education			
Employment Services			
Energy Agency			
Examiner's Board			
Governor's Crime Commission			
Governor's Manpower Office			
Governor's Office	6,600	.6577	4,341
Health			
Historical Society			
Human Rights			
Indian Affairs			
Investment Board			
Iron Range Resources			
Labor and Industry			
Law Library			
Legislative Audit Commission			
Legislative Coordinating Commission			
Lieutenant Governor's Office	1,603	.6577	1,054
Livestock Sanitary Board			
Mediation Services			
Military Affairs			
Minn. Community Colleges			
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Municipal Commission			
Natural Resources			
Ombudsman			
Pollution Control Agency			
Public Defender			
Public Employee's Retirement System			
Public Safety	11,999	.6577	7,892
Public Service			
Public Welfare			
Revenue			
Secretary of State			
State University Board			
State Planning Agency			
Supreme Court	20,950	.6577	13,780
Tax Court			
Teacher's Retirement Ass'n.			
Transportation			
Veterans Affairs			
Veterans Home			
Vocational Rehabilitation			
Water Resources Board			
Zoological Board			
ALL OTHER	96,978	.6577	63,786
TOTAL	143,290	.6577	\$94,247

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

## Historical Building

Schedule C  
C-32

Fiscal Year Ended June 30, 1976

	<u>Square foot Occupied</u>	<u>Cost per Square foot</u>	<u>Allocation</u>
Administration			
Agriculture			
Arts Board			
Athletic Commission			
Attorney General			
Auditor			
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education			
Employment Services			
Energy Agency			
Examiner's Board			
Governor's Crime Commission			
Governor's Manpower Office			
Governor's Office			
Health			
Historical Society			
Human Rights	54,599	.4545	24,813
Indian Affairs			
Investment Board			
Iron Range Resources			
Labor and Industry			
Law Library			
Legislative Audit Commission			
Legislative Coordinating Commission			
Lieutenant Governor's Office			
Livestock Sanitary Board			
Mediation Services			
Military Affairs			
Minn. Community Colleges			
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Municipal Commission			
Natural Resources			
Ombudsman			
Pollution Control Agency			
Public Defender			
Public Employee's Retirement System			
Public Safety			
Public Service			
Public Welfare			
Revenue			
Secretary of State			
State University Board			
State Planning Agency			
Supreme Court			
Tax Court			
Teacher's Retirement Ass'n.			
Transportation			
Veterans Affairs			
Veterans Home			
Vocational Rehabilitation			
Water Resources Board			
Zoological Board			
ALL OTHER			
TOTAL	54,599	.4545	\$ 24,813

LEGISLATIVE REFERENCE LIBRARY  
STATE OF MINNESOTA



# HIGH-501A STATEWIDE COST ALLOCATION PLAN

## State Office Building

Schedule C  
C-33

Fiscal Year Ended June 30, 1976

	<u>Square foot Occupied</u>	<u>Cost per Square foot</u>	<u>Allocation</u>
Administration	12,569	.1457	1,831
Agriculture	53,468	.1457	7,789
Arts Board			
Athletic Commission			
Attorney General	5,486	.1457	799
Auditor			
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education			
Employment Services			
Energy Agency			
Examiner's Board			
Governor's Crime Commission			
Governor's Manpower Office			
Governor's Office			
Health			
Historical Society			
Human Rights			
Indian Affairs			
Investment Board			
Iron Range Resources			
Labor and Industry			
Law Library	3,349	.1457	488
Legislative Audit Commission			
Legislative Coordinating Commission			
Lieutenant Governor's Office			
Livestock Sanitary Board			
Mediation Services			
Military Affairs			
Minn. Community Colleges			
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Municipal Commission			
Natural Resources			
Ombudsman			
Pollution Control Agency			
Public Defender			
Public Employee's Retirement System			
Public Safety			
Public Service			
Public Welfare			
Revenue			
Secretary of State	8,868	.1457	1,292
State University Board			
State Planning Agency			
Supreme Court			
Tax Court			
Teacher's Retirement Ass'n.			
Transportation			
Veterans Affairs			
Veterans Board			
Vocational Rehabilitation			
Water Resources Board			
Zoological Board			
ALL OTHER	97,920	.1457	14,265
TOTAL	181,660	.1457	\$ 26,464

# MINNESOTA STATEWIDE COST ALLOCATION PLAN

## Vets Service Building

Schedule C  
C-34

Fiscal Year Ended June 30, 1976

	<u>Square foot Occupied</u>	<u>Cost per Square foot</u>	<u>Allocation</u>
Administration	2,400	.1077	258
Agriculture			
Art Board			
Biologic Commission			
Attorney General	3,825	.1077	412
Auditor	7,946	.1077	856
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education			
Employment Services			
Energy Agency			
Examiner's Board			
Governor's Crime Commission			
Governor's Manpower Office			
Governor's Office			
Health			
Historical Society			
Human Rights			
Indian Affairs			
Investment Board			
Iron Range Resources			
Labor and Industry			
Law Library			
Legislative Audit Commission	4,016	.1077	432
Legislative Coordinating Commission			
Lieutenant Governor's Office			
Livestock Sanitary Board			
Mediation Services	4,354	.1077	469
Military Affairs	8,970	.1077	966
Minn. Community Colleges			
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Municipal Commission			
Natural Resources			
Ombudsman			
Pollution Control Agency			
Public Defender			
Public Employee's Retirement System			
Public Safety			
Public Service			
Public Welfare			
Revenue			
Secretary of State			
State University Board			
State Planning Agency			
Supreme Court			
Tax Court			
Teacher's Retirement Ass'n.			
Transportation			
Veterans Affairs	14,777	.1077	1,591
Veterans Home			
Vocational Rehabilitation			
Water Resources Board			
Zoological Board	1,894	.1077	204
ALL OTHER	14,353	.1077	1,546
TOTAL	62,535	.1077	\$ 6,734

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

117 University Avenue  
(Ford Building)Schedule C  
C-35

Fiscal Year Ended June 30, 1976

	<u>Square foot Occupied</u>	<u>Cost per Square foot</u>	<u>Allocation</u>
Administration			
Agriculture			
Arts Board			
Athletic Commission			
Attorney General			
Auditor			
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education			
Employment Services			
Energy Agency			
Examiner's Board			
Governor's Crime Commission			
Governor's Manpower Office			
Governor's Office			
Health			
Historical Society	22,988	.2870	6,599
Human Rights			
Indian Affairs	2,351	.2870	675
Investment Board			
Iron Range Resources			
Labor and Industry			
Law Library	10,418	.2870	2,990
Legislative Audit Commission			
Legislative Coordinating Commission			
Lieutenant Governor's Office			
Livestock Sanitary Board			
Mediation Services			
Military Affairs			
Minn. Community Colleges			
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Municipal Commission			
Natural Resources	104	.2870	30
Ombudsman			
Pollution Control Agency			
Public Defender			
Public Employee's Retirement System			
Public Safety			
Public Service			
Public Welfare			
Revenue			
Secretary of State			
State University Board			
State Planning Agency			
Supreme Court			
Tax Court			
Teacher's Retirement Ass'n.			
Transportation			
Veterans Affairs			
Veterans Home			
Vocational Rehabilitation			
Water Resources Board			
Zoological Board			
ALL OTHER	8,132	.2870	2,334
TOTAL	43,993	.2870	\$ 12,628

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

## State Highway Building

Schedule C  
C-36

Fiscal Year Ended June 30, 1976

	<u>Square foot Occupied</u>	<u>Cost per Square foot</u>	<u>Allocation</u>
Administration	6,344	.1809	1,148
Agriculture			
Arts Board			
Athletic Commission			
Attorney General			
Auditor			
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education			
Employment Services			
Energy Agency			
Examiner's Board			
Governor's Crime Commission			
Governor's Manpower Office			
Governor's Office			
Health	953	.1809	172
Historical Society			
Human Rights			
Indian Affairs			
Investment Board			
Iron Range Resources			
Labor and Industry			
Law Library			
Legislative Audit Commission			
Legislative Coordinating Commission			
Lieutenant Governor's Office			
Livestock Sanitary Board			
Mediation Services			
Military Affairs			
Minn. Community Colleges			
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Municipal Commission			
Natural Resources			
Ombudsman			
Pollution Control Agency			
Public Defender			
Public Employee's Retirement System			
Public Safety	62,881	.1809	11,374
Public Service			
Public Welfare			
Revenue			
Secretary of State			
State University Board			
State Planning Agency			
Supreme Court			
Tax Court			
Teacher's Retirement Ass'n.	190,003	.1809	34,368
Transportation			
Veterans Affairs			
Veterans Home			
Vocational Rehabilitation			
Water Resources Board			
Zoological Board			
ALL OTHER	29,624	.1809	5,359
TOTAL	289,805	.1809	\$ 52,421

# MINNESOTA STATEWIDE COST ALLOCATION PLAN

## Centennial Building

Schedule C

C-37

Fiscal Year Ended June 30, 1976

	<u>Square foot Occupied</u>	<u>Cost per Square foot</u>	<u>Allocation</u>
Administration	52,964	.2092	11,082
Agriculture			
Arts Board			
Athletic Commission			
Attorney General			
Auditor			
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education			
Employment Services			
Energy Agency			
Examiner's Board			
Governor's Crime Commission			
Governor's Manpower Office			
Governor's Office			
Finance Department	963	.2092	202
Health	824	.2092	172
Historical Society			
Human Rights			
Indian Affairs			
Investment Board			
Iron Range Resources			
Labor and Industry			
Law Library			
Legislative Audit Commission			
Legislative Coordinating Commission			
Lieutenant Governor's Office			
Livestock Sanitary Board			
Mediation Services			
Military Affairs			
Minn. Community Colleges			
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Municipal Commission			
Natural Resources	52,162	.2092	10,914
Ombudsman			
Pollution Control Agency			
Public Defender			
Public Employee's Retirement System			
Public Safety			
Public Service			
Public Welfare	51,305	.2092	10,735
Revenue	73,321	.2092	15,342
Secretary of State			
State University Board			
State Planning Agency			
Supreme Court			
Tax Court	792	.2092	166
Teacher's Retirement Ass'n.			
Transportation			
Veterans Affairs			
Veterans Base			
Vocational Rehabilitation			
Water Resources Board			
Zoological Board			
ALL OTHER	11,350	.2092	2,375
<b>TOTAL</b>	<b>243,681</b>	<b>.2092</b>	<b>\$ 50,988</b>

# MINNESOTA STATEWIDE COST ALLOCATION PLAN

License Center 625 No. Robert

Schedule C  
C-38

Fiscal Year Ended June 30, 1976

	<u>Square foot Occupied</u>	<u>Cost per Square foot</u>	<u>Allocation</u>
Administration			
Agriculture			
Arts Board			
Athletic Commission			
Attorney General			
Auditor			
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education			
Employment Services			
Energy Agency			
Examiner's Board			
Governor's Crime Commission			
Governor's Manpower Office			
Governor's Office			
Health			
Historical Society			
Human Rights			
Indian Affairs			
Investment Board			
Iron Range Resources			
Labor and Industry			
Law Library			
Legislative Audit Commission			
Legislative Coordinating Commission			
Lieutenant Governor's Office			
Livestock Sanitary Board			
Mediation Services			
Military Affairs			
Minn. Community Colleges			
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Municipal Commission			
Natural Resources	5,200	1.2431	6,464
Ombudsman			
Pollution Control Agency			
Public Defender			
Public Employee's Retirement System			
Public Safety			
Public Service			
Public Welfare			
Revenue			
Secretary of State			
State University Board			
State Planning Agency			
Supreme Court			
Tax Court			
Teacher's Retirement Ass'n.			
Transportation			
Veterans Affairs			
Veterans Home			
Vocational Rehabilitation			
Water Resources Board			
Zoological Board			
ALL OTHER			
<b>TOTAL</b>	<b>5,200</b>	<b>1.2431</b>	<b>\$ 6,464</b>

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

## State Administration Building

Schedule C  
C-39

Fiscal Year Ended June 30, 1976

	<u>Square foot Occupied</u>	<u>Cost per Square foot</u>	<u>Allocation</u>
Administration	13,967	.4675	6,529
Agriculture			
Arts Board			
Athletic Commission			
Attorney General			
Auditor			
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education			
Employment Services			
Energy Agency			
Examiner's Board			
Governor's Crime Commission			
Governor's Manpower Office			
Governor's Office			
Finance Department	8,946	.4675	4,182
Health			
Historical Society			
Human Rights			
Indian Affairs			
Investment Board			
Iron Range Resources			
Treasurer's Office	4,478	.4675	2,093
Labor and Industry			
Law Library			
Legislative Audit Commission			
Legislative Coordinating Commission			
Lieutenant Governor's Office			
Livestock Sanitary Board			
Lease Administration	1,322	.4675	618
Mediation Services			
Military Affairs			
Minn. Community Colleges			
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Procurement	7,426	.4675	3,471
Municipal Commission			
Natural Resources			
Ombudsman			
Pollution Control Agency			
Public Defender			
Public Employee's Retirement System			
Personnel	9,793	.4675	4,578
Public Safety			
Public Service			
Public Welfare			
Revenue			
Secretary of State			
State University Board			
Program Management	4,180	.4675	1,954
State Planning Agency			
Supreme Court			
Tax Court			
Teacher's Retirement Ass'n.			
Transportation			
Veterans Affairs			
Telephone	2,926	.4675	1,368
Veterans Board			
Vocational Rehabilitation			
Water Resources Board			
Zoological Board			
ALL OTHER	1,189	.4675	556
TOTAL	54,227	.4675	\$ 25,349

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

## Health Building

Schedule C  
C-40

Fiscal Year Ended June 30, 1976

	<u>Square foot Occupied</u>	<u>Cost per Square foot</u>	<u>Allocation</u>
Administration	26,762	.1719	4,599
Agriculture			
Arts Board			
Athletic Commission			
Attorney General			
Auditor			
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education			
Employment Services			
Energy Agency			
Examiner's Board			
Governor's Crime Commission			
Governor's Manpower Office			
Governor's Office			
Health	115,060	.1719	19,773
Historical Society			
Human Rights			
Indian Affairs			
Investment Board			
Iron Range Resources			
Labor and Industry			
Law Library			
Legislative Audit Commission			
Legislative Coordinating Commission			
Lieutenant Governor's Office			
Livestock Sanitary Board			
Mediation Services			
Military Affairs			
Minn. Community Colleges			
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Municipal Commission			
Natural Resources			
Ombudsman			
Pollution Control Agency			
Public Defender			
Public Employees' Retirement System			
Public Safety			
Public Service			
Public Welfare			
Revenue			
Secretary of State			
State University Board			
State Planning Agency			
Supreme Court			
Tax Court			
Teacher's Retirement Ass'n.			
Transportation			
Veterans Affairs			
Veterans Home			
Vocational Rehabilitation			
Water Resources Board			
Zoological Board			
ALL OTHER	1,780	.1719	306
TOTAL	143,602	.1719	\$ 24,678



## MINNESOTA STATEWIDE COST ALLOCATION PLAN

Capitol Square Building  
Fiscal Year Ended June 30, 1976

Schedule C  
C-41

	<u>Square foot Occupied</u>	<u>Cost per Square foot</u>	<u>Allocation</u>
Administration	3,179	.1408	448
Agriculture			
Arts Board			
Athletic Commission			
Attorney General			
Auditor			
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education	66,932	.1408	9,427
Employment Services			
Energy Agency			
Examiner's Board	1,980	.1408	279
Governor's Crime Commission			
Governor's Manpower Office	1,193	.1408	168
Governor's Office			
Finance Department	1,548	.1408	218
Health			
Historical Society			
Human Rights	4,875	.1408	686
Indian Affairs			
Investment Board			
Iron Range Resources			
Labor and Industry			
Law Library			
Legislative Audit Commission			
Legislative Coordinating Commission			
Lieutenant Governor's Office			
Livestock Sanitary Board			
Mediation Services			
Military Affairs			
Minn. Community Colleges	7,520	.1408	1,059
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Minn. Higher Ed. Coord. Comm.	8,038	.1408	1,132
Municipal Commission	630	.1408	89
Natural Resources			
Ombudsman			
Pollution Control Agency			
Public Defender			
Public Employee's Retirement System	10,898	.1408	1,535
Public Safety			
Public Service			
Public Welfare			
Revenue	14,407	.1408	2,029
Secretary of State			
State University Board	9,612	.1408	1,354
State Planning Agency	15,577	.1408	2,194
Supreme Court			
Tax Court			
Teacher's Retirement Ass'n.	6,700	.1408	944
Transportation			
Veterans Affairs			
Veterans Home			
Vocational Rehabilitation	8,079	.1408	1,138
Water Resources Board			
Zoological Board			
ALL OTHER	14,048	.1408	1,978
TOTAL	175,216	.1408	\$ 24,678

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

504 Rice Street

Schedule C

Fiscal Year Ended June 30, 1976

C-42

	<u>Square foot Occupied</u>	<u>Cost per Square foot</u>	<u>Allocation</u>
Administration	610	3.4157	2,084
Agriculture			
Arts Board			
Athletic Commission			
Attorney General			
Auditor			
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education			
Employment Services			
Energy Agency			
Examiner's Board			
Governor's Crime Commission			
Governor's Manpower Office			
Governor's Office			
Health			
Historical Society			
Human Rights			
Indian Affairs			
Investment Board			
Iron Range Resources			
Labor and Industry			
Law Library			
Legislative Audit Commission			
Legislative Coordinating Commission			
Lieutenant Governor's Office			
Livestock Sanitary Board			
Mediation Services			
Military Affairs			
Minn. Community Colleges			
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Municipal Commission			
Natural Resources			
Ombudsman			
Pollution Control Agency			
Public Defender			
Public Employee's Retirement System			
Public Safety	619	3.4157	2,114
Public Service			
Public Welfare			
Revenue			
Secretary of State			
State University Board			
State Planning Agency			
Supreme Court			
Tax Court			
Teacher's Retirement Ass'n.			
Transportation			
Veterans Affairs			
Veterans Home			
Vocational Rehabilitation			
Water Resources Board			
Zoological Board			
ALL OTHER	551	3.4157	1,882
TOTAL	1,780	3.4157	\$ 6,080

# MINNESOTA STATEWIDE COST ALLOCATION PLAN

500 Rice Street

Schedule C  
C-43

Fiscal Year Ended June 30, 1976

	<u>Square foot Occupied</u>	<u>Cost per Square foot</u>	<u>Allocation</u>
Administration			
Agriculture			
Arts Board			
Athletic Commission			
Attorney General			
Auditor			
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education			
Employment Services			
Energy Agency			
Examiner's Board			
Governor's Crime Commission			
Governor's Manpower Office			
Governor's Office			
Health			
Historical Society			
Human Rights			
Indian Affairs			
Investment Board			
Iron Range Resources			
Labor and Industry			
Law Library			
Legislative Audit Commission			
Legislative Coordinating Commission			
Lieutenant Governor's Office			
Livestock Sanitary Board			
Mediation Services			
Military Affairs			
Minn. Community Colleges			
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Municipal Commission			
Natural Resources			
Ombudsman			
Pollution Control Agency			
Public Defender			
Public Employee's Retirement System			
Personnel	4,392	1.3843	6,080
Public Safety			
Public Service			
Public Welfare			
Revenue			
Secretary of State			
State University Board			
State Planning Agency			
Supreme Court			
Tax Court			
Teacher's Retirement Ass'n.			
Transportation			
Veterans Affairs			
Veterans Home			
Vocational Rehabilitation			
Water Resources Board			
Zoological Board			
ALL OTHER			
TOTAL	4,392	1.3843	\$ 6,080

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

Champion Chev

Schedule C  
C-44

Fiscal Year Ended June 30, 1976

	<u>Square foot Occupied</u>	<u>Cost per Square foot</u>	<u>Allocation</u>
Administration	36,637	.1660	6,080
Agriculture			
Arts Board			
Athletic Commission			
Attorney General			
Auditor			
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education			
Employment Services			
Energy Agency			
Examiner's Board			
Governor's Crime Commission			
Governor's Manpower Office			
Governor's Office			
Health			
Historical Society			
Human Rights			
Indian Affairs			
Investment Board			
Iron Range Resources			
Labor and Industry			
Law Library			
Legislative Audit Commission			
Legislative Coordinating Commission			
Lieutenant Governor's Office			
Livestock Sanitary Board			
Mediation Services			
Military Affairs			
Minn. Community Colleges			
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Municipal Commission			
Natural Resources			
Ombudsman			
Pollution Control Agency			
Public Defender			
Public Employee's Retirement System			
Public Safety			
Public Service			
Public Welfare			
Revenue			
Secretary of State			
State University Board			
State Planning Agency			
Supreme Court			
Tax Court			
Teacher's Retirement Ass'n.			
Transportation			
Veterans Affairs			
Veterans Home			
Vocational Rehabilitation			
Water Resources Board			
Zoological Board			
ALL OTHER			
TOTAL	36,637	.1660	\$ 6,080

STATE OF MINNESOTA  
HIGHER EDUCATION COORDINATING COMMISSION

It is composed of two groups - the Commission itself and the staff of the Commission. The Commission represents the various State education systems, private colleges and the general public.

(a) Services Provided.

The Commission incurs little expense and is primarily a forum and policy setting body. The staff performs research for the Commission and administers programs and funds authorized by the State Legislature for scholarships, educational T.V. and facilities.

(b) A-87 Allocable Cost Standard

"Costs incurred by State Advisory Councils or Committees established pursuant to Federal requirements to carry out grant programs are allowable. The cost of like organizations is allowable when provided for in the grant agreement."

(c) Allocable Services

The administration of programs and funds authorized by the State Legislature are allocable. The administration of federal grant program are allocable. Research beneficial to State education agencies is allocable if it is not supported by federal funds.

(d) Allocation Base

Allocations are made to higher education institutions based upon student enrollments.

# STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

Minnesota Higher Education Coordinating Commission

Year Ended June 30, 1976

Part I <u>Costs to be Allocated</u>	<u>Account Number</u>	<u>Page or A.I.D. Number</u>	<u>Total Expenditures</u>	<u>Services or costs not Allowable</u>	<u>Total Allowable</u>
Salaries, Supplies and Expense	69000-00-10		\$689,252	\$3706 (1)	\$685,546
				Total Allowable	<u>\$685,546</u>

(1) Capital Expenditures \$3506, non expense \$200

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

Higher Education Coordinating Commission

Schedule C  
C-47

Fiscal Year Ended June 30, 1976

	<u>Allocation Base*</u>	<u>Percentage</u>	<u>Allocation</u>
Administration			
Agriculture			
Arts Board			
Athletic Commission			
Attorney General			
Auditor			
Commerce			
Corrections			
County Attorney's Council			
District Court Judges			
Economic Development			
Education			
Employment Services			
Energy Agency			
Examiner's Board			
Governor's Crime Commission			
Governor's Manpower Office			
Governor's Office			
Health			
Historical Society			
Human Rights			
Indian Affairs			
Investment Board			
Iron Range Resources			
Labor and Industry			
Law Library			
Legislative Audit Commission			
Legislative Coordinating Commission			
Lieutenant Governor's Office			
Livestock Sanitary Board			
Mediation Services			
Military Affairs			
Minn. Community Colleges	26,813	14.58	99,953
Minn. Education Computing Consortium			
Minn. Housing Finance			
Minn. State Retirement System			
Municipal Commission			
Natural Resources			
Ombudsmen			
Pollution Control Agency			
Public Defender			
Public Employee's Retirement System			
Public Safety			
Public Service			
Public Welfare			
Revenue			
Secretary of State			
State University Board	35,509	19.32	132,447
State Planning Agency			
Supreme Court			
Tax Court			
Teacher's Retirement Ass'n.			
Transportation			
Veterans Affairs			
Veterans Home			
Vocational Rehabilitation			
Water Resources Board			
Zoological Board			
ALL OTHER	121,512	66.10	453,146
TOTAL	183,834	100.00	\$685,546

\* Based On Head Count of enrollments Fall of 1975

STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
PAYROLL PROCESSING

(a) Services Provided

The Central Payroll Activity provides for bi-weekly warrant payments to state employees, computes, withholds, and properly distributes all authorized deductions and enters transactions in the Staffing/Position Control System.

(b) A-87 Allowable Cost Standard

The cost of preparing payrolls and maintaining necessary related wage records is allowable.

(c) Allocable Services

All of Payroll Processing is allocable.

(d) Allocation Base

Payroll Processing costs are distributed based on payroll warrants processed for each agency as a percent of payroll warrants processed for all state agencies.



STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

Department of Finance

Payroll Processing

Year Ended June 30, 1976

<u>Part I</u> <u>Costs to be Allocated</u>	<u>Account</u> <u>Number</u>	<u>Page or</u> <u>A.I.D. Number</u>	<u>Total</u> <u>Expenditures</u>	<u>Services</u> <u>or costs not</u> <u>Allowable</u>	<u>Total</u> <u>Allowable</u>
Salaries, Supplies and Expense	11000-90-90	871459	\$436,107.	\$383. (1)	<u>\$435,724</u>
				Total Allowable	<u>\$435,724</u>

(1) Capital Expenditures      \$369 non-expense      \$14

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

## Payroll Processing

Schedule C  
C-50

Fiscal Year Ended June 30, 1976

	Allocation Base*	Percentage	Allocation
Administration	23,480.52	2.33	10,152
Agriculture	14,028.00	1.39	6,056
Arts Board	490.00	.05	218
Athletic Commission	52.00	.01	44
Attorney General	1,777.54	.18	784
Auditor	2,527.00	.25	1,089
Commerce	7,189.75	.71	3,094
Corrections	40,768.00	4.05	17,647
County Attorney's Council	138.95	.01	44
District Court Judges	1,879.00	.19	828
Economic Development	1,398.76	.14	610
Education	12,469.46	1.24	5,403
Employment Services	58,541.00	5.81	25,316
Energy Agency	1,100.50	.11	479
Examiner's Board	2,631.50	.26	1,133
Governor's Crime Commission	2,522.00	.25	1,089
Governor's Manpower Office	10,258.24	1.02	4,444
Governor's Office	1,553.36	.15	654
Health	17,872.00	1.77	7,712
Historical Society			
Human Rights	1,101.00	.11	479
Indian Affairs	167.00	.02	87
Investment Board	737.00	.07	305
Iron Range Resources	1,122.50	.11	479
Labor and Industry	6,219.20	.62	2,701
Law Library			
Legislative Audit Commission	1,157.00	.12	523
Legislative Coordinating Commission			
Lieutenant Governor's Office	296.00	.03	131
Livestock Sanitary Board	1,122.00	.11	479
Mediation Services	593.00	.06	261
Military Affairs	4,602.00	.46	2,004
Minn. Community Colleges	82,457.20	8.19	35,686
Minn. Education Computing Consortium	1,418.06	.14	610
Minn. Housing Finance	1,047.00	.10	436
Minn. State Retirement System	909.00	.09	392
Municipal Commission	139.00	.01	44
Natural Resources	55,554.51	5.51	24,008
Ombudsman	437.00	.04	174
Pollution Control Agency	6,660.30	.66	2,876
Public Defender	403.00	.04	174
Public Employee's Retirement System			
Public Safety	46,943.00	4.66	20,305
Public Service	3,310.28	.33	1,438
Public Welfare	191,630.42	19.02	82,875
Revenue	25,889.25	2.57	11,198
Secretary of State	825.00	.08	349
State University Board	206,948.00	20.54	89,498
State Planning Agency	4,063.84	.40	1,743
Supreme Court	1,688.00	.17	741
Tax Court	137.00	.01	44
Teacher's Retirement Ass'n.	1,255.00	.12	523
Transportation	135,320.32	13.44	58,561
Veterans Affairs	1,211.00	.12	523
Veterans Home	2,394.00	.24	1,046
Vocational Rehabilitation	9,817.34	.97	4,226
Water Resources Board	52.00	.01	44
Zoological Board	487.00	.05	218
ALL OTHER	8,653.19	.86	3,747
TOTAL	1,007,443.99	100.00	435,724

\* Based on number of payroll warrants

## Finance Operations

Schedule D  
D-1

Year Ended June 30, 1976

	Adjusted Fixed F.Y. 1976	Actual F.Y. 1976	Adjustment Roll Forward	Fixed 1976
Administration	136,877	281,568	144,691	426,259
Agriculture	26,343	51,584	25,241	76,825
Arts Board	1,780	4,131	2,351	6,482
Athletic Commission	534	736	202	938
Attorney General	4,628	6,513	1,885	8,398
Auditor	3,026	7,613	4,587	12,200
Commerce	13,884	48,402	34,518	82,920
Corrections	68,884	147,872	78,988	226,860
County Attorney's Council	534	2,180	1,646	3,826
District Court Judges	1,780	2,666	886	3,552
Economic Development	4,450	14,930	10,480	25,410
Education	129,763	182,614	52,851	235,465
Employment Services	31,149	70,507	39,358	109,865
Energy Agency	178	10,485	10,307	20,792
Examiner's Board	-----	49,726	-----	49,726
Governor's Crime Commission	3,204	13,872	10,668	24,540
Governor's Manpower Office	-----	29,620	-----	29,620
Governor's Office	8,900	8,630	(270)	8,360
Health	24,741	111,552	86,811	198,363
Historical Society	2,492	4,160	1,668	5,828
Human Rights	1,424	4,527	3,103	7,630
Indian Affairs	712	1,789	1,077	2,866
Investment Board	890	3,784	2,894	6,678
Iron Range Resources	1,602	4,896	3,294	8,190
Labor and Industry	25,987	64,413	38,426	102,839
Law Library	1,602	2,866	1,264	4,130
Legislative Audit Commission	1,246	2,180	934	3,114
Legislative Coordinating Commission	1,068	1,459	391	1,850
Lieutenant Governor's Office	356	1,108	752	1,860
Livestock Sanitary Board	5,340	10,882	5,542	16,424
Mediation Services	1,424	3,001	1,577	4,578
Military Affairs	8,188	18,129	9,941	28,070
Minn. Community Colleges	57,848	131,560	73,712	205,272
Minn. Education Computing Consortium	-----	10,759	-----	10,759
Minn. Housing Finance	1,424	10,080	8,656	18,736
Minn. State Retirement System	3,916	8,648	4,732	13,380
Municipal Commission	1,424	1,873	449	2,322
Natural Resources	96,473	241,404	144,931	386,335
Ombudsman	712	1,831	1,119	2,950
Pollution Control Agency	12,104	33,917	21,813	55,730
Public Defender	712	1,457	745	2,202
Public Employees Retirement System	4,984	5,067	83	5,150
Public Safety	308,282	453,563	145,281	598,844
Public Service	5,558	21,495	15,937	37,432
Public Welfare	193,657	339,359	145,702	485,061
Revenue	43,786	89,382	45,596	134,978
Secretary of State	5,340	21,094	15,754	36,848
State University Board	144,175	277,364	133,189	410,553
State Planning Agency	7,084	25,328	18,244	43,572
Supreme Court	2,848	6,130	3,282	9,412
Tax Court	356	822	466	1,288
Teacher's Retirement Ass'n.	3,026	4,317	1,291	5,608
Transportation	182,796	316,958	134,162	451,120
Veterans Affairs	10,680	19,573	8,893	28,466
Veterans Home	5,696	12,436	6,740	19,176
Vocational Rehabilitation	102,163	143,774	41,611	185,385
Water Resources Board	712	1,045	333	1,378
Zoological Board	1,246	7,558	6,312	13,870
ALL OTHER	69,952	34,903	(35,049)	(146)
TOTAL	\$1,779,940	3,390,092	1,520,047	4,910,139

\*All are actual 1974

4,207,297

## STATE OF MINNESOTA ROLL FORWARD CALCULATION

## Personnel Services

Schedule D  
D-2

Year Ended June 30, 1976

	Adjusted Fixed F.Y. 1976	Actual F.Y. 1976	Adjustment Roll Forward	Fixed 1978
Administration	43,449	54,988	11,539	66,527
Agriculture	21,839	33,594	11,755	45,349
Arts Board	345	1,414	1,069	2,483
Athletic Commission	115	177	62	239
Attorney General	2,989	4,420	1,431	5,851
Auditor	3,793	6,011	2,218	8,229
Commerce	7,931	13,084	5,153	18,237
Corrections	62,530	96,361	33,831	130,192
County Attorney's Council	230	177	(53)	124
District Court Judges	2,644	4,420	1,776	6,196
Economic Development	2,414	3,182	768	3,950
Education	15,349	23,926	8,577	32,503
Employment Services	72,070	116,340	44,270	160,610
Energy Agency	690	2,122	1,432	3,554
Examiner's Board	-	5,658	-	5,658
Governor's Crime Commission	2,299	6,542	4,243	10,785
Governor's Manpower Office	-	3,890	-	3,890
Governor's Office	4,713	3,536	(1,177)	2,359
Health	26,782	43,318	16,536	59,854
Historical Society	-	-	-	-
Human Rights	1,149	2,652	1,503	4,155
Indian Affairs	230	354	124	478
Investment Board	805	1,414	609	2,023
Iron Range Resources	2,299	2,475	176	2,651
Labor and Industry	8,621	14,675	6,054	20,729
Law Library	345	-	(345)	(345)
Legislative Audit Commission	1,609	3,006	1,397	4,403
Legislative Coordinating Commission	345	-	(345)	(345)
Lieutenant Governor's Office	460	707	247	954
Livestock Sanitary Board	1,724	2,652	928	3,580
Mediation Services	1,149	1,414	265	1,679
Military Affairs	7,127	11,316	4,189	15,505
Minn. Community Colleges	20,460	39,252	18,792	58,044
Minn. Education Computing Consortium	-	3,713	-	3,713
Minn. Housing Finance	920	2,475	1,555	4,030
Minn. State Retirement System	1,264	2,298	1,034	3,332
Municipal Commission	230	354	124	478
Natural Resources	61,380	97,422	36,042	133,464
Ombudsman	345	530	185	715
Pollution Control Agency	9,196	15,205	6,009	21,214
Public Defender	575	884	309	1,193
Public Employees Retirement System	-	-	-	-
Public Safety	71,724	109,091	37,367	146,458
Public Service	3,567	6,896	3,329	10,225
Public Welfare	271,383	452,808	181,425	634,233
Revenue	42,759	64,535	21,776	86,311
Secretary of State	920	1,768	848	2,616
State University Board	73,104	107,677	34,573	142,250
State Planning Agency	4,349	8,840	4,491	13,331
Supreme Court	2,184	3,713	1,529	5,242
Tax Court	230	354	124	478
Teacher's Retirement Ass'n.	2,069	3,006	937	3,943
Transportation	242,431	327,804	85,373	413,177
Veterans Affairs	3,678	2,829	(849)	1,980
Veterans Home	3,908	5,658	1,750	7,408
Vocational Rehabilitation	19,019	29,647	10,628	40,275
Water Resources Board	115	177	62	239
Zoological Board	345	1,238	893	2,131
ALL OTHER	17,241	16,090	(1,151)	14,939
TOTAL	\$ 1,149,441	1,768,089	605,387	2,373,476

\*All are Actual 1974

XActual F.Y. 74 figures reduced by \$84,840 to take care of audit adjustments.

## MINNESOTA STATEWIDE COST ALLOCATION PLAN

## Personnel Audit Adjustments

Schedule D  
D-2A

Year Ended June 30, 1976

	Trng. Roll forward not applicable	Percent	Soc. Sec. Roll forward adj.	Total adj.
Administration	3,797	4.11	3,210	7,007
Agriculture	1,909	2.06	1,609	3,518
Arts Board	30	.03	24	54
Athletic Commission				
Attorney General				
Auditor				
Commerce				
Corrections	5,464	5.91	4,615	10,079
County Attorney's Council				
District Court Judges				
Economic Development				
Education	1,341	1.45	1,133	2,474
Employment Services	6,298	6.81	5,318	11,616
Energy Agency				
Examiner's Board				
Governor's Crime Commission				
Governor's Manpower Office				
Governor's Office	412	.45	351	763
Finance Department	221	.24	187	408
Health	2,341	2.53	1,976	4,317
Historical Society				
Human Rights	100	.11	86	186
Indian Affairs				
Investment Board				
Iron Range Resources				
Labor and Industry	754	.82	640	1,394
Law Library				
Legislative Audit Commission	140	.15	117	257
Legislative Coordinating Commission				
Lieutenant Governor's Office				
Livestock Sanitary Board				
Mediation Services				
Military Affairs	623	.67	523	1,146
Minn. Community Colleges	1,788	1.93	1,507	3,295
Minn. Education Computing Consortium				
Minn. Housing Finance				
Minn. State Retirement System				
Minn. Higher Ed. Coord. Comm.	231	.25	195	426
Municipal Commission				
Natural Resources	5,364	5.80	4,529	9,893
Ombudsman				
Pollution Control Agency	803	.87	679	1,482
Public Defender				
Public Employees Retirement System				
Personnel	523	.57	445	968
Public Safety	6,177	6.68	5,216	11,393
Public Service				
Public Welfare	23,715	25.65	20,030	43,745
Revenue				
Secretary of State				
State University Board	6,389	6.91	5,396	11,785
State Planning Agency	392	.42	328	720
Supreme Court				
Tax Court				
Teacher's Retirement Ass'n.				
Transportation	21,103	22.83	17,828	38,931
Veterans Affairs				
Treasure's Office	70	.08	63	133
Veterans Home	342	.37	289	631
Vocational Rehabilitation	1,662	1.80	1,405	3,067
Water Resources Board				
Zoological Board				
ALL OTHER	462	.50	391	853
TOTAL	\$ 92,451	100.00	\$ 78,090	\$ 170,541

1/2(184,902)

SVC. NOT IN PLAN

23011-Cap Imp.  
55079-SS unallow

## STATE OF MINNESOTA ROLL FORWARD CALCULATION

## Personnel Audit Adjustments

Year Ended June 30, 1976

Schedule D

D - 2b

	Fixed F.Y. 78	Less Audit Adjustments	Adjusted Fixed F.Y. 78
Administration	66,527	7,007	59,520
Agriculture	45,349	3,518	41,831
Arts Board	2,483	54	2,429
Athletic Commission	239	-----	239
Attorney General	5,851	-----	5,851
Auditor	8,229	-----	8,229
Commerce	18,237	-----	18,237
Corrections	130,192	10,079	120,113
County Attorney's Council	124	-----	124
District Court Judges	6,196	-----	6,196
Economic Development	3,950	-----	3,950
Education	32,503	2,474	30,029
Employment Services	160,610	11,616	148,994
Energy Agency	3,554	-----	3,554
Examiner's Board	5,658	-----	5,658
Governor's Crime Commission	10,785	-----	10,785
Governor's Manpower Office	3,890	-----	3,890
Governor's Office	2,359	763	1,596
Health	59,854	4,317	55,537
Historical Society	-----	-----	-----
Human Rights	4,155	186	3,969
Indian Affairs	478	-----	478
Investment Board	2,023	-----	2,023
Iron Range Resources	2,651	-----	2,651
Labor and Industry	20,729	1,394	19,335
Law Library	(345)	-----	(345)
Legislative Audit Commission	4,403	257	4,146
Legislative Coordinating Commission	(345)	-----	(345)
Lieutenant Governor's Office	954	-----	954
Livestock Sanitary Board	3,580	-----	3,580
Mediation Services	1,679	-----	1,679
Military Affairs	15,505	1,146	14,359
Minn. Community Colleges	58,044	3,295	54,749
Minn. Education Computing Consortium	3,713	-----	3,713
Minn. Housing Finance	4,030	-----	4,030
Minn. State Retirement System	3,332	-----	3,332
Municipal Commission	478	-----	478
Natural Resources	133,464	9,893	123,571
Ombudsman	715	-----	715
Pollution Control Agency	21,214	1,482	19,732
Public Defender	1,193	-----	1,193
Public Employees Retirement System	-----	-----	-----
Public Safety	146,458	11,393	135,065
Public Service	10,225	-----	10,225
Public Welfare	634,233	43,745	590,488
Revenue	86,311	-----	86,311
Secretary of State	2,616	-----	2,616
State University Board	142,250	11,785	130,465
State Planning Agency	13,331	720	12,611
Supreme Court	5,242	-----	5,242
Tax Court	478	-----	478
Teacher's Retirement Ass'n.	3,943	-----	3,943
Transportation	413,177	38,931	374,246
Veterans Affairs	1,980	-----	1,980
Veterans Home	7,408	631	6,777
Vocational Rehabilitation	40,275	3,067	37,208
Water Resources Board	239	-----	239
Zoological Board	2,131	-----	2,131
ALL OTHER	14,939	2,788	12,151
TOTAL	\$ 2,373,476	\$ 170,541	\$ 2,202,935

Telephone Services  
Year Ended June 30, 1976

Schedule D  
D-3

	Adjusted Fixed F.Y. 1976	Actual F.Y. 1976	Adjustment Roll Forward	Fixed 1975
Administration	40,725	31,513	(9,212)	22,301
Agriculture	9,221	15,236	6,015	21,251
Arts Board	76	1,823	1,747	3,570
Athletic Commission	76	130	54	184
Attorney General	5,609	9,506	3,897	13,403
Auditor	538	2,735	2,197	4,932
Commerce	10,066	8,855	(1,211)	7,644
Corrections	18,211	62,246	44,035	106,281
County Attorney's Council	230	391	161	552
District Court Judges	-----	-----	-----	-----
Economic Development	4,226	7,423	3,197	10,620
Education	26,527	42,105	15,578	57,683
Employment Services	45,335	79,044	33,709	112,753
Energy Agency	-----	4,297	4,297	8,594
Examiner's Board	-----	6,251	-----	6,251
Governor's Crime Commission	4,610	5,990	1,380	7,370
Governor's Manpower Office	-----	9,636	-----	9,636
Governor's Office	8,837	10,939	2,102	13,041
Health	33,118	41,801	8,683	50,484
Historical Society	7,607	-----	(7,607)	(7,607)
Human Rights	2,305	2,995	690	3,685
Indian Affairs	615	911	296	1,207
Investment Board	1,460	3,386	1,926	5,312
Iron Range Resources	1,844	1,042	(802)	240
Labor and Industry	8,760	11,590	2,830	14,420
Law Library	461	260	(201)	59
Legislative Audit Commission	1,537	781	(756)	25
Legislative Coordinating Commission	-----	3,516	3,516	7,032
Lieutenant Governor's Office	768	1,302	534	1,836
Livestock Sanitary Board	1,460	1,953	493	2,446
Mediation Services	1,306	1,563	257	1,820
Military Affairs	13,524	8,204	(5,320)	2,884
Minn. Community Colleges	17,366	46,489	29,123	75,612
Minn. Education Computing Consortium	-----	22,016	-----	22,016
Minn. Housing Finance	768	4,948	4,180	9,128
Minn. State Retirement System	1,306	781	(525)	256
Municipal Commission	384	781	397	1,178
Natural Resources	39,803	74,877	35,074	109,951
Ombudsman	615	781	166	947
Pollution Control Agency	12,525	27,086	14,561	41,647
Public Defender	-----	781	781	1,562
Public Employees Retirement System	1,998	1,563	(435)	1,128
Public Safety	54,172	110,948	56,776	167,724
Public Service	3,326	6,725	3,399	10,124
Public Welfare	81,604	148,842	67,238	216,080
Revenue	32,042	33,206	1,164	34,370
Secretary of State	1,767	1,693	(74)	1,619
State University Board	66,390	179,444	113,054	292,498
State Planning Agency	8,501	12,395	3,894	16,289
Supreme Court	3,535	3,776	241	4,017
Tax Court	154	130	(24)	106
Teacher's Retirement Ass'n.	1,614	1,172	(442)	730
Transportation	86,758	133,889	47,133	181,020
Veterans Affairs	2,536	1,953	(583)	1,370
Veterans Home	-----	3,907	3,907	7,814
Vocational Rehabilitation	32,870	52,175	19,305	71,480
Water Resources Board	154	260	106	366
Zoological Board	768	1,563	795	2,358
ALL OTHER	68,392	69,017	625	69,642
TOTAL	\$768,400	1,318,622	512,319	1,830,941

\*All are actual 1974

## Procurement

Schedule D  
D-4

Year Ended June 30, 1976

	Adjusted Fixed F.Y. 1976	Actual F.Y. 1976	Adjustment Roll Forward	Fixed 1976
Administration	38,548	33,535	(5,013)	28,522
Agriculture	8,966	5,287	(3,679)	1,608
Arts Board	483	435	(48)	387
Athletic Commission	215	145	(70)	75
Attorney General	913	580	(333)	247
Auditor	1,288	869	(419)	450
Commerce	2,953	2,028	(925)	1,103
Corrections	44,292	54,974	10,682	65,656
County Attorney's Council	268	217	(51)	166
District Court Judges	54	72	18	90
Economic Development	1,074	1,521	447	1,968
Education	6,641	45,901	39,260	85,161
Employment Services	8,805	11,516	2,711	14,227
Energy Agency	161	2,173	2,012	4,185
Examiner's Board	-----	2,680	-----	2,680
Governor's Crime Commission	966	1,376	410	1,786
Governor's Manpower Office	-----	2,245	-----	2,245
Governor's Office	3,382	1,159	(2,223)	(1,064)
Health	9,073	17,238	8,165	25,403
Historical Society	1,020	1,087	67	1,154
Human Rights	430	290	(140)	150
Indian Affairs	161	72	(89)	(17)
Investment Board	430	869	439	1,308
Iron Range Resources	483	869	386	1,255
Labor and Industry	2,577	4,201	1,624	5,825
Law Library	268	72	(196)	(124)
Legislative Audit Commission	644	145	(499)	(354)
Legislative Coordinating Commission	430	72	(358)	(286)
Lieutenant Governor's Office	107	72	(35)	37
Livestock Sanitary Board	430	362	(68)	294
Mediation Services	483	72	(411)	(339)
Military Affairs	2,523	3,042	519	3,561
Minn. Community Colleges	34,092	47,297	13,205	60,502
Minn. Education Computing Consortium	-----	2,897	-----	2,897
Minn. Housing Finance	644	1,304	660	1,964
Minn. State Retirement System	966	942	(24)	918
Municipal Commission	322	72	(250)	(178)
Natural Resources	28,562	49,108	20,546	69,654
Ombudsman	215	73	(142)	(69)
Pollution Control Agency	5,798	8,185	2,387	10,572
Public Defender	215	145	(70)	75
Public Employees Retirement System	430	217	(213)	4
Public Safety	11,382	18,542	7,160	25,702
Public Service	1,211	1,956	745	2,701
Public Welfare	114,193	132,982	18,789	151,771
Revenue	2,899	4,708	1,809	6,517
Secretary of State	913	362	(551)	(189)
State University Board	74,357	103,213	28,856	132,069
State Planning Agency	4,327	3,259	(1,068)	2,191
Supreme Court	430	724	294	1,018
Tax Court	107	72	(35)	37
Teacher's Retirement Ass'n.	591	435	(156)	279
Transportation	88,254	79,384	(8,870)	70,514
Veterans Affairs	1,074	435	(639)	(204)
Veterans Home	4,080	7,243	3,163	10,406
Vocational Rehabilitation	8,230	56,877	48,647	105,524
Water Resources Board	161	217	56	273
Zoological Board	752	3,332	2,580	5,912
ALL OTHER	14,602	5,143	(9,459)	(4,316)
TOTAL	\$536,875	724,300	179,603	903,903

\*All are actual 1974



## Program Management

Schedule D

D-5

Year Ended June 30, 1976

	Adjusted Fixed F.Y. 1976	Actual F.Y. 1976	Adjustment Roll Forward	Fixed 1976
Administration	17,563	11,755	(5,808)	5,947
Agriculture	4,638	3,727	(911)	2,816
Arts Board	76	143	67	210
Athletic Commission	-----	-----	-----	-----
Attorney General	836	717	(119)	598
Auditor	760	812	52	864
Commerce	1,863	1,672	(191)	1,481
Corrections	16,992	14,909	(2,083)	12,826
County Attorney's Council	38	48	10	58
District Court Judges	1,521	1,147	(374)	773
Economic Development	874	717	(157)	560
Education	7,614	6,096	(1,518)	4,578
Employment Services	11,823	12,090	267	12,357
Energy Agency	38	478	440	918
Examiner's Board	-----	1,386	-----	1,386
Governor's Crime Commission	608	765	157	922
Governor's Manpower Office	-----	1,242	-----	1,242
Governor's Office	1,407	717	(690)	27
Health	4,980	5,686	706	6,392
Historical Society	494	287	(207)	80
Human Rights	228	287	59	346
Indian Affairs	38	48	10	58
Investment Board	228	287	59	346
Iron Range Resources	456	430	(26)	404
Labor and Industry	2,055	1,959	(96)	1,863
Law Library	114	96	(18)	78
Legislative Audit Commission	456	382	(74)	308
Legislative Coordinating Commission	494	478	(16)	462
Lieutenant Governor's Office	76	96	20	116
Livestock Sanitary Board	494	382	(112)	270
Mediation Services	304	239	(65)	174
Military Affairs	1,711	1,481	(230)	1,251
Minn. Community Colleges	15,548	14,575	(973)	13,602
Minn. Education Computing Consortium	-----	1,290	-----	1,290
Minn. Housing Finance	152	8,315	8,163	16,478
Minn. State Retirement System	342	334	(8)	326
Municipal Commission	76	48	(28)	20
Natural Resources	16,004	17,728	1,724	19,452
Ombudsmen	76	96	20	116
Pollution Control Agency	2,167	2,437	270	2,707
Public Defender	152	143	(9)	134
Public Employees Retirement System	570	430	(140)	290
Public Safety	20,224	16,438	(3,786)	12,652
Public Service	923	1,195	272	1,467
Public Welfare	105,300	186,412	81,112	267,524
Revenue	8,211	6,977	(1,234)	5,743
Secretary of State	228	191	(37)	154
State University Board	42,462	35,314	(7,148)	28,166
State Planning Agency	681	860	179	1,039
Supreme Court	874	717	(157)	560
Tax Court	38	48	10	58
Teacher's Retirement Ass'n.	380	334	(46)	288
Transportation	68,380	97,053	28,673	125,726
Veterans Affairs	1,293	717	(576)	141
Veterans Home	1,064	956		
Vocational Rehabilitation	5,995	4,799		
Water Resources Board	31	48		
Zoological Board	114	4,253		
ALL OTHER	10,073	5,591		
TOTAL	\$ 380,144	477,858		

\*All are actual 1974

## Central Mail

Schedule D

D-7

Year Ended June 30, 1976

	Adjusted Fixed F.Y. 1976+	Actual F.Y. 1976	Adjustment Roll Forward	Fixed 1976
Administration	3,546	1,181	(2,365)	(1,184)
Agriculture	2,084	2,562	478	3,040
Arts Board	-----	-----	-----	-----
Athletic Commission	-----	18	18	36
Attorney General	609	600	(9)	591
Auditor	257	236	(21)	215
Commerce	1,963	2,435	472	2,907
Corrections	596	927	331	1,258
County Attorney's Council	41	55	14	69
District Court Judges	-----	-----	-----	-----
Economic Development	1,719	2,144	425	2,569
Education	5,104	5,551	447	5,998
Employment Services	-----	18	18	36
Energy Agency	14	291	277	568
Examiner's Board	-----	1,545	-----	1,545
Governor's Crime Commission	609	927	318	1,245
Governor's Manpower Office	-----	364	-----	364
Governor's Office	636	818	182	1,000
Health	54	236	182	418
Historical Society	-----	-----	-----	-----
Human Rights	162	345	183	528
Indian Affairs	27	18	(9)	9
Investment Board	-----	-----	-----	-----
Iron Range Resources	14	18	4	22
Labor and Industry	2,098	3,144	1,046	4,190
Law Library	27	18	(9)	9
Legislative Audit Commission	27	36	9	45
Legislative Coordinating Commission	-----	-----	-----	-----
Lieutenant Governor's Office	-----	55	55	110
Livestock Sanitary Board	-----	-----	-----	-----
Mediation Services	257	291	34	325
Military Affairs	14	18	4	22
Minn. Community Colleges	352	436	84	520
Minn. Education Computing Consortium	-----	145	-----	145
Minn. Housing Finance	54	436	382	818
Minn. State Retirement System	1,029	1,309	280	1,589
Municipal Commission	68	55	(13)	42
Natural Resources	9,854	9,286	(568)	8,718
Ombudsman	27	18	(9)	9
Pollution Control Agency	-----	36	36	72
Public Defender	-----	-----	-----	-----
Public Employees Retirement System	1,651	2,508	857	3,365
Public Safety	53,439	67,675	14,236	81,911
Public Service	670	763	93	856
Public Welfare	5,536	25,351	19,815	45,166
Revenue	23,945	33,583	9,638	43,221
Secretary of State	623	872	249	1,121
State University Board	514	454	(60)	394
State Planning Agency	606	781	175	956
Supreme Court	365	818	453	1,271
Tax Court	14	18	4	22
Teacher's Retirement Ass'n.	1,259	1,599	340	1,939
Transportation	3,746	5,507	1,761	7,268
Veterans Affairs	162	327	165	492
Veterans Home	-----	-----	-----	-----
Vocational Rehabilitation	4,019	4,371	352	4,723
Water Resources Board	27	36	9	45
Zoological Board	68	255	187	442
ALL OTHER	7,471	1,236	(6,235)	(4,999)
TOTAL	\$ 135,357	181,726	44,315	226,041

\*All are actual 1974

## State Treasurer

Schedule D  
D-8

Year Ended June 30, 1976

	Adjusted Fixed F.Y. 1976	Actual F.Y. 1976	Adjustment Roll Forward	Fixed 1978
Administration	4,957	8,996	4,039	13,035
Agriculture	954	1,449	495	1,944
Arts Board	62	117	55	172
Athletic Commission	15	23	8	31
Attorney General	169	187	18	205
Auditor	108	234	126	360
Commerce	508	1,449	941	2,390
Corrections	2,494	4,229	1,735	5,964
County Attorney's Council	15	70	55	125
District Court Judges	62	94	32	126
Economic Development	169	444	275	719
Education	4,686	6,168	1,482	7,650
Employment Services	1,124	2,080	956	3,036
Energy Agency	-----	304	304	608
Examiner's Board	-----	1,472	-----	1,472
Governor's Crime Commission	123	467	244	811
Governor's Manpower Office	-----	864	-----	864
Governor's Office	323	280	(43)	237
Health	893	3,271	2,378	5,649
Historical Society	92	117	25	142
Human Rights	46	117	71	188
Indian Affairs	31	47	16	63
Investment Board	31	93	62	155
Iron Range Resources	62	140	78	218
Labor and Industry	939	1,916	977	2,893
Law Library	62	70	8	78
Legislative Audit Commission	46	70	24	94
Legislative Coordinating Commission	31	47	16	63
Lieutenant Governor's Office	15	47	32	79
Livestock Sanitary Board	185	304	119	423
Mediation Services	62	93	31	124
Military Affairs	292	514	222	736
Minn. Community Colleges	2,094	4,416	2,322	6,738
Minn. Education Computing Consortium	-----	374	-----	374
Minn. Housing Finance	46	257	211	468
Minn. State Retirement System	4,016	6,729	2,713	9,442
Municipal Commission	62	47	(15)	32
Natural Resources	3,495	7,454	3,959	11,413
Ombudsman	31	47	16	63
Pollution Control Agency	431	1,005	574	1,579
Public Defender	31	47	16	63
Public Employees Retirement System	7,205	11,169	3,964	15,133
Public Safety	11,161	16,099	4,938	21,037
Public Service	200	584	384	968
Public Welfare	7,005	19,885	12,880	32,765
Revenue	67,428	94,773	27,345	122,118
Secretary of State	200	584	384	968
State University Board	5,219	9,300	4,081	13,381
State Planning Agency	253	584	331	915
Supreme Court	108	187	79	266
Tax Court	15	23	8	31
Teacher's Retirement Ass'n.	4,203	6,192	1,989	8,181
Transportation	6,613	9,931	3,318	13,249
Veterans Affairs	385	537	152	689
Veterans Home	200	350	150	500
Vocational Rehabilitation	3,689	4,837	1,148	5,985
Water Resources Board	31	23	(8)	15
Zoological Board	46	234	188	422
ALL OTHER	11,223	2,220	(9,003)	(6,783)
TOTAL	\$153,946	233,661	77,005	310,666

\* All are actual 1974

## STATE OF MINNESOTA ROLL FORWARD CALCULATION

Department of Administration  
Lease Administration  
Year Ended June 30, 1976Schedule D  
D-9

	Adjusted Fixed F.Y. 1976	Actual F.Y. 1976	Adjustment Roll Forward	Fixed 1975
Administration	503	152	(351)	(199)
Agriculture	323	2,460	2,137	4,597
Arts Board	36	152	116	268
Athletic Commission	36	---	(36)	(36)
Attorney General	36	769	733	1,502
Auditor	36	303	267	570
Commerce	36	303	267	570
Corrections	861	5,071	4,210	9,281
County Attorney's Council	36	152	116	268
District Court Judges	---	---	---	---
Economic Development	215	1,387	1,172	2,559
Education	783	3,683	2,900	6,583
Employment Services	2,118	10,596	8,478	19,074
Energy Agency	36	152	116	268
Examiner's Board	---	---	---	---
Governor's Crime Commission	36	152	116	268
Governor's Manpower Office	72	1,072	1,000	2,072
Governor's Office	36	152	116	268
Health	251	1,690	1,439	3,129
Historical Society	36	152	116	268
Human Rights	36	303	267	570
Indian Affairs	36	466	430	896
Investment Board	36	152	116	268
Iron Range Resources	36	303	267	570
Labor and Industry	467	1,387	920	2,307
Law Library	36	466	430	896
Legislative Audit Commission	36	152	116	268
Legislative Coordinating Commission	---	---	---	---
Lieutenant Governor's Office	---	466	466	932
Livestock Sanitary Board	36	152	116	268
Mediation Services	36	303	267	570
Military Affairs	215	466	251	717
Minn. Community Colleges	467	2,460	1,993	4,453
Minn. Education Computing Consortium	---	152	---	152
Minn. Housing Finance	36	303	267	570
Minn. State Retirement System	36	152	116	268
Municipal Commission	36	303	267	570
Natural Resources	2,835	11,983	9,148	21,131
Ombudsman	36	151	115	266
Pollution Control Agency	610	1,539	929	2,468
Public Defender	---	---	---	---
Public Employees Retirement System	36	152	116	268
Public Safety	3,768	13,056	9,288	22,344
Public Service	179	466	287	753
Public Welfare	395	1,993	1,598	3,591
Revenue	861	3,532	2,671	6,203
Secretary of State	36	303	267	570
State University Board	467	303	(164)	139
State Planning Agency	36	466	430	896
Supreme Court	179	466	287	753
Tax Court	36	151	115	266
Teacher's Retirement Ass'n.	36	152	116	268
Transportation	6,891	22,579	15,688	38,267
Veterans Affairs	36	303	267	570
Veterans Home	36	152	116	268
Vocational Rehabilitation	617	2,926	2,309	5,235
Water Resources Board	36	---	(36)	(36)
Zoological Board	36	466	430	896
ALL OTHER	11,700	19,047	7,347	26,394
TOTAL	\$35,893	116,570	80,525	197,095

\* All are actual 1974

## Capitol Security

Schedule D  
D-10

Year Ended June 30, 1976

	Adjusted Fixed F.Y. 1976	Actual F.Y. 1976	Adjustment Roll Forward	Fixed 1975
Administration	31,255	37,238	5,983	5,983
Agriculture	8,332	8,379	47	47
Arts Board	-----	-----	-----	-----
Athletic Commission	-----	-----	-----	-----
Attorney General	2,586	4,955	2,369	2,369
Auditor	77	921	844	844
Commerce	-----	-----	-----	-----
Corrections	-----	-----	-----	-----
County Attorney's Council	-----	-----	-----	-----
District Court Judges	-----	-----	-----	-----
Economic Development	-----	-----	-----	-----
Education	10,342	10,141	(201)	(201)
Employment Services	-----	-----	-----	-----
Energy Agency	-----	-----	-----	-----
Examiner's Board	-----	300	300	300
Governor's Crime Commission	-----	-----	-----	-----
Governor's Manpower Office	432	181	(251)	(251)
Governor's Office	2,235	4,489	2,254	2,254
Health	21,681	21,821	140	140
Historical Society	19,394	33,792	14,398	14,398
Human Rights	752	738	(14)	(14)
Indian Affairs	17	727	710	710
Investment Board	-----	-----	-----	-----
Iron Range Resources	-----	-----	-----	-----
Labor and Industry	-----	-----	-----	-----
Law Library	597	3,742	3,145	3,145
Legislative Audit Commission	39	466	427	427
Legislative Coordinating Commission	-----	-----	-----	-----
Lieutenant Governor's Office	459	1,134	675	675
Livestock Sanitary Board	-----	-----	-----	-----
Mediation Services	42	505	463	463
Military Affairs	87	1,038	951	951
Minn. Community Colleges	969	1,139	170	170
Minn. Education Computing Consortium	-----	-----	-----	-----
Minn. Housing Finance	-----	-----	-----	-----
Minn. State Retirement System	-----	-----	-----	-----
Municipal Commission	97	97	-----	-----
Natural Resources	8,694	18,726	10,032	10,032
Ombudsman	-----	-----	-----	-----
Pollution Control Agency	-----	-----	-----	-----
Public Defender	-----	-----	-----	-----
Public Employees Retirement System	1,683	1,652	(31)	(31)
	10,574	22,998	12,424	12,424
Public Safety	-----	-----	-----	-----
Public Service	3,022	-----	(3,022)	(3,022)
Public Welfare	8,208	11,548	3,340	3,340
Revenue	13,964	18,686	4,722	4,722
Secretary of State	1,382	1,390	8	8
State University Board	1,484	1,458	(26)	(26)
State Planning Agency	2,407	2,360	(47)	(47)
Supreme Court	7,030	14,824	7,794	7,794
Tax Court	127	179	52	52
Teacher's Retirement Ass'n.	1,034	1,016	(18)	(18)
Transportation	21,308	36,971	15,663	15,663
Veterans Affairs	144	1,710	1,566	1,566
Veterans Home	-----	-----	-----	-----
Vocational Rehabilitation	1,248	1,224	(24)	(24)
Water Resources Board	-----	-----	-----	-----
Zoological Board	18	220	202	202
ALL OTHER	64,492	100,939	36,447	36,447
TOTAL	\$246,212	367,704	121,492	121,492

\* All are actual 1974

## Higher Education Coordinating Commission

Schedule D

D-11

Year Ended June 30, 1976

	Adjusted Fixed F.Y. 1975	Actual F.Y. 1976	Adjustment Roll Forward	Fixed 1975
Administration				
Agriculture				
Arts Board				
Athletic Commission				
Attorney General				
Auditor				
Commerce				
Corrections				
County Attorney's Council				
District Court Judges				
Economic Development				
Education				
Employment Services				
Energy Agency				
Examiner's Board				
Governor's Crime Commission				
Governor's Manpower Office				
Governor's Office				
Health				
Historical Society				
Human Rights				
Indian Affairs				
Investment Board				
Iron Range Resources				
Labor and Industry				
Law Library				
Legislative Audit Commission				
Legislative Coordinating Commission				
Lieutenant Governor's Office				
Livestock Sanitary Board				
Mediation Services				
Military Affairs				
Minn. Community Colleges	77,239	99,953	22,714	121,575
Minn. Education Computing Consortium				
Minn. Housing Finance				
Minn. State Retirement System				
Municipal Commission				
Natural Resources				
Ombudsman				
Pollution Control Agency				
Public Defender				
Public Employees Retirement System				
Public Safety				
Public Service				
Public Welfare				
Revenue				
Secretary of State				
State University Board	114,088	132,447	18,359	149,297
State Planning Agency				
Supreme Court				
Tax Court				
Teacher's Retirement Ass'n.				
Transportation				
Veterans Affairs				
Veterans Home				
Vocational Rehabilitation				
Water Resources Board				
Zoological Board				
ALL OTHER	370,408	453,146	82,738	530,721
TOTAL	\$ 561,735	685,546	123,811	801,546*

\*reduced by Audit Adjustment of \$7,811

## STATE OF MINNESOTA ROLL FORWARD CALCULATION

## Payroll Processing

Schedule D  
D-12

Year Ended June 30, 1976

	Adjusted Fixed F.Y. 1976	Actual F.Y. 1976	Adjustment Roll Forward	Fixed 1976
Administration		10,152		10,152
Agriculture		6,056		6,056
Arts Board		218		218
Athletic Commission		44		44
Attorney General		784		784
Auditor		1,089		1,089
Commerce		3,094		3,094
Corrections		17,647		17,647
County Attorney's Council		44		44
District Court Judges		828		828
Economic Development		610		610
Education		5,403		5,403
Employment Services		25,316		25,316
Energy Agency		479		479
Examiner's Board		1,133		1,133
Governor's Crime Commission		1,089		1,089
Governor's Manpower Office		4,444		4,444
Governor's Office		654		654
Health		7,712		7,712
Historical Society		-----		-----
Human Rights		479		479
Indian Affairs		87		87
Investment Board		305		305
Iron Range Resources		479		479
Labor and Industry		2,701		2,701
Law Library		-----		-----
Legislative Audit Commission		523		523
Legislative Coordinating Commission		-----		-----
Lieutenant Governor's Office		131		131
Livestock Sanitary Board		479		479
Mediation Services		261		261
Military Affairs		2,004		2,004
Minn. Community Colleges		35,686		35,686
Minn. Education Computing Consortium		610		610
Minn. Housing Finance		436		436
Minn. State Retirement System		392		392
Municipal Commission		44		44
Natural Resources		24,008		24,008
Ombudsman		174		174
Pollution Control Agency		2,876		2,876
Public Defender		174		174
Public Employees Retirement System		-----		-----
Public Safety		20,305		20,305
Public Service		1,438		1,438
Public Welfare		82,875		82,875
Revenue		11,198		11,198
Secretary of State		349		349
State University Board		89,498		89,498
State Planning Agency		1,743		1,743
Supreme Court		741		741
Tax Court		44		44
Teacher's Retirement Ass'n.		523		523
Transportation		58,561		58,561
Veterans Affairs		523		523
Veterans Home		1,046		1,046
Vocational Rehabilitation		4,226		4,226
Water Resources Board		44		44
Zoological Board		218		218
ALL OTHER		3,747		3,747
TOTAL		\$435,724		\$435,724

NEGOTIATION AGREEMENT  
STATE/LOCAL-WIDE COST ALLOCATIONS

DATE November 30, 1977

STATE/LOCALITY:     State of Minnesota  
                         St. Paul, Minnesota     55155

FILING REG.: This replaces  
Negotiation Agreement  
dated June 10, 1976

Pursuant to General Services Administration FMC-74-4, the Department of Health, Education, and Welfare approves the central service costs cited in this agreement. This approval is subject to the conditions contained in Section III.

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SECTION I: COSTS DISTRIBUTED THROUGH STATE/LOCAL-WIDE COST ALLOCATIONS

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The central service costs listed in Exhibit A, attached, are approved on a  
Fixed basis for the fiscal year ending June 30, 1978  
and may be included as part of the costs of the departments/agencies indicated  
in Exhibit A for further allocation to Federal grants and contracts performed  
by the respective departments/agencies.

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SECTION II: COSTS DISTRIBUTED THROUGH BILLING MECHANISMS

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In addition to the costs distributed through State/local-wide cost allocations  
cited in Section I, the costs of the central services listed below may be billed  
to user departments/agencies:

See Attachment

Direct charges from the above centers will be billed in accordance with rates  
established by the State and recorded on the books of the operating agency  
responsible for providing the services. Department/agency indirect cost rate  
proposals must clearly identify costs that have been distributed through billing  
mechanisms as well as costs included in Section I of this Agreement.

ROV-1395  
7/20/77



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### SECTION III: GENERAL

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- A. **LIMITATIONS:** Use of the amounts contained in this agreement are subject to any statutory or administrative limitations and when ultimately allocated to individual grants or contracts through the indirect cost rates of each State/local department/agency, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the State/locality were included for distribution in its State/local-wide cost allocation plan as finally accepted and that such costs are legal obligations of the State/locality and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, (3) that the information provided by the State/locality which was used as the basis for acceptance of the amounts or rates agreed to herein is not subsequently found to be materially incomplete or inaccurate.
- B. **CHANGES:** If fixed or predetermined amounts are contained in this agreement, they are based on the organizational structure and the accounting system in effect at the time the plan was prepared and the agreement was negotiated. These amounts are subject to modification if changes are made in the organizational structure or in the method of accounting for costs which affect the amount of reimbursement resulting from use of the amounts. The authorized representative of the responsible negotiation agency must be notified of such changes prior to their effective date. Failure to provide this notification may result in subsequent cost disallowances.
- C. **FIXED AMOUNTS:** If fixed amounts are contained in this agreement, they are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for such period are determined, adjustments will be made in a subsequent negotiation to compensate for the differences between the costs used to establish the fixed amounts and the actual costs.
- D. **BILLED COSTS:** Charges for the services cited in Section II will be billed in accordance with rates established by the State/Locality and recorded on the books of the operating department/agency responsible for providing the services. Such charges will be based on the actual, allowable costs, as defined in FMC 74-4, incurred by the operating department/agency responsible for providing the services. Variances resulting from differences between billed allowable costs and the actual allowable costs for a particular accounting period will be compensated for by adjusting the rates in a subsequent accounting period.
- E. **NOTIFICATION TO FEDERAL AGENCIES:** Copies of this document may be provided to other Federal agencies as a means of notifying them of the agreement contained herein.

State of Minnesota  
St. Paul, Minnesota 55155

ATTACHMENT

Section II: Costs Distributed Through Billing Mechanisms

1. Central Motor Pool
2. Central Stores
3. Central Duplicating
4. Inserting Services
5. Office Equipment Repair
6. Documents
7. Addressograph
8. Capitol WATS
9. Central Maintenance

Special Remarks: The DHEW is in process of reviewing the State of Minnesota's direct billing mechanism and charges for computer services and building space costs. Upon completion of this review and subsequent negotiation of these items this office will publish a revised state-wide cost allocation plan.

F. SPECIAL REMARKS: See Attachment

BY THE STATE/LOCALITY

\_\_\_\_\_/s/

Serald W. Christensen  
Name

Commissioner of Finance  
Title

12/29/77  
Date

By the Cognizant Negotiation Agency  
on Behalf of the Federal Government

Department of Health, Education, and  
Welfare  
Agency

Charles J. Seed /s/

Name CHARLES J. SEED

Acting Assistant Regional Director  
for Financial Management  
Title

November 30, 1977  
Date

Negotiated by Robert J. Vernon

Telephone (312) 353-8332

**State of Minnesota**  
**State-Wide Cost Allocation Plan**  
**Fixed Costs for the Fiscal Year Ending June 30, 1978**

**EXHIBIT A**

	Finance Operations	Payroll Process- ing	Personnel Services	Telephone Services	Procure- ment	Program Manage- ment	Legis- lative Auditor	Central Mail	State Trea- surer	Lease Admini- stration	Capitol Security	H.E.C.C.	TOTALS
Administration	\$365,959	\$ 10,152	\$ 59,520	\$ 22,301	\$ 28,522	\$ 5,947	\$165,165	\$ (1,184)	\$ 13,035	\$ (199)	\$ 5,983	\$ 0	\$675,201
Agriculture	67,071	6,056	41,831	21,251	1,608	2,816	25,747	3,040	1,944	4,597	47	0	176,008
Arts Council	5,700	218	2,429	3,570	387	210	0	0	172	268	0	0	12,954
Athletic Commission	796	44	239	184	75	0	3,004	36	31	(36)	0	0	4,373
Attorney General	7,116	784	5,851	13,403	247	598	(5,484)	591	205	1,502	2,369	0	27,182
Auditor	10,706	1,089	8,229	4,932	450	864	32	215	360	570	844	0	28,291
Commerce	73,238	3,094	18,237	7,644	1,103	1,481	30,792	2,907	2,390	570	0	0	141,456
Corrections	198,596	17,647	120,113	106,281	65,656	12,826	9,834	1,258	5,964	9,281	0	0	547,456
County Attorney's Cncl.	3,400	44	124	552	166	58	0	69	125	268	0	0	4,806
District Court Judges	2,982	828	6,196	0	90	773	0	0	126	0	0	0	10,995
Economic Development	22,420	610	3,950	10,620	1,968	560	13,291	2,569	719	2,559	0	0	59,265
Education	194,141	5,403	30,029	57,683	85,161	4,578	6,758	5,998	7,650	6,583	(201)	0	403,783
Employment Services	95,983	25,316	148,994	112,753	14,227	12,357	2,945	36	3,036	19,074	0	0	434,721
Energy Department	18,728	479	3,554	8,594	4,185	918	0	568	608	268	0	0	37,902
Examining Boards	44,778	1,133	5,658	6,251	2,680	1,386	0	1,545	1,472	0	300	0	65,203
Governor's Crime Comm.	21,478	1,089	10,785	7,370	1,786	922	(674)	1,245	811	268	0	0	45,080
Gov.'s Manpower Office	26,701	4,444	3,890	9,636	2,245	1,242	0	364	864	2,072	(251)	0	51,207
Governor's Office	6,510	654	1,596	13,041	(1,064)	27	0	1,000	237	268	2,254	0	24,523
Health	176,363	7,712	55,537	50,484	25,403	6,392	0	418	5,649	3,129	140	0	331,227
Historical Society	5,046	0	0	(7,607)	1,154	80	5,735	0	142	268	14,398	0	19,216
Human Rights	6,776	479	3,969	3,685	150	346	0	528	188	570	(14)	0	16,677
Indian Affairs	2,510	87	478	1,207	(17)	58	0	9	63	896	710	0	6,001
Investment Board	6,038	305	2,023	5,312	1,308	346	10,132	0	155	268	0	0	25,887
Iron Range Resources	7,264	479	2,651	240	1,255	404	(280)	22	218	570	0	0	12,823
Labor and Industry	89,953	2,701	19,335	14,420	5,825	1,863	(21,687)	4,190	2,893	2,307	0	0	121,800
Law Library	3,560	0	(345)	59	(124)	78	0	9	78	896	3,145	0	7,356
Leg. Auditor	2,638	523	4,146	25	(354)	308	0	45	94	268	427	0	8,170
Leg. Coord. Comm.	1,566	0	(345)	7,032	(286)	462	0	0	63	0	0	0	8,492
Lt. Gov's. Office	1,646	131	954	1,836	37	116	3,277	110	79	932	675	0	9,793
Livestock Sanitary Bd.	14,360	479	3,580	2,446	294	270	273	0	423	268	0	0	22,393
Mediation Services	4,008	261	1,679	1,820	(339)	174	182	325	124	570	463	0	9,267
Military Affairs	24,652	2,004	14,359	2,884	3,561	1,251	12,927	22	736	717	951	0	64,064
Mn. Community Colleges	175,656	35,686	54,749	75,612	60,502	13,602	64,560	520	6,738	4,453	170	121,528	613,776
MECC	9,548	610	3,713	22,016	2,897	1,290	0	145	374	152	0	0	40,745
Mn. Housing Finance	17,028	436	4,030	9,128	1,964	16,478	2,094	818	468	570	0	0	53,014
M.S.R.S.	11,672	392	3,332	256	918	326	8,011	1,589	9,442	268	0	0	36,206
Municipal Commission	1,966	44	478	1,178	(178)	20	(1,876)	42	32	570	0	0	2,276
Natural Resources	336,359	24,008	123,571	109,951	69,654	19,452	30,428	8,718	11,413	21,131	10,032	0	764,717
Ombudsman	2,594	174	715	947	(69)	116	0	9	63	266	0	0	4,815
Pollution Control Agency	49,038	2,876	19,732	41,647	10,572	2,707	910	72	1,579	2,468	0	0	131,601
Public Defender	1,918	174	1,193	1,562	75	134	0	0	63	0	0	0	5,119
P.E.R.A.	4,154	0	0	1,128	4	290	(337)	3,365	15,133	268	(31)	0	23,974
Public Safety	498,748	20,305	135,065	167,724	25,702	12,652	(28,525)	81,911	21,037	22,344	12,424	0	969,387
Public Service	33,744	1,438	10,225	10,124	2,701	1,467	(14,312)	856	968	753	(3,022)	0	44,942
Public Welfare	410,879	82,875	590,488	216,080	151,771	267,524	72,510	45,166	32,765	3,591	3,340	0	1,876,989
Revenue	119,886	11,198	86,311	34,370	6,517	5,743	(1,186)	43,221	122,118	6,203	4,722	0	439,103
Secretary of State	32,860	349	2,616	1,619	(189)	154	(5,148)	1,121	968	570	8	0	34,923
State University Bd.	348,117	89,498	130,465	292,498	132,069	28,166	42,579	394	13,381	139	(26)	149,297	1,226,577
State Planning Agency	39,452	1,743	12,611	16,289	2,191	1,039	(6,370)	956	915	896	(47)	0	69,675
Supreme Court	8,202	741	5,242	4,017	1,018	560	(2,165)	1,271	266	753	7,794	0	27,699
Tax Court	1,146	44	478	106	37	58	(241)	22	31	266	52	0	1,999
Teachers Retire. Assn.	4,754	523	3,943	730	279	288	(83)	1,939	8,181	268	(18)	0	20,804
Transportation	384,316	58,561	374,246	181,020	70,514	125,726	(19,107)	7,268	13,249	38,267	15,663	0	1,249,723
Veterans Affairs	24,764	523	1,980	1,370	(204)	141	(3,724)	492	689	570	1,566	0	28,167
Veterans Home	16,826	1,046	6,777	7,814	10,406	848	44,457	0	500	268	0	0	88,942
Voc. Rehab.	153,237	4,226	37,208	71,480	105,524	3,603	5,368	4,723	5,985	5,235	(24)	0	396,565
Water Resources Bd.	1,164	44	239	366	273	58	0	45	15	(36)	0	0	2,163
Zoological Board	12,304	218	2,131	2,358	5,912	8,392	1,548	442	422	896	202	0	34,825
All Other	(5,768)	3,747	12,151	69,642	(4,316)	1,109	(19,130)	(4,999)	(6,783)	26,394	36,447	530,721	639,215
	\$4,207,297	\$435,724	\$2,202,935	\$1,830,941	\$903,903	\$571,654	\$432,230	\$226,041	\$310,666	\$197,095	\$121,492	\$801,546	\$12,241,524