

STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN
For Fiscal Year Ended June 30, 1978

Forward

This plan allocates indirect costs for use in the fiscal year ended June 30, 1980. Roll forward calculations are included in the allocations for fiscal year 1980.

Costs shown in this plan are actual costs incurred during the fiscal year ended June 30, 1978.

LEGISLATIVE REFERENCE LIBRARY
STATE OF MINNESOTA



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

612-296-5900

January 30, 1979

Mr. Robert Vernon, Chief
State and Local Negotiations Branch
Office of Regional Comptroller
Department of Health, Education and Welfare
300 South Wacker Drive
Chicago, Illinois 60606

Dear Mr. Vernon:

We are enclosing the Minnesota Statewide Cost Allocation Plan for use in Fiscal Year 1980 beginning July 1, 1979. The plan is being submitted for your review in accordance with guidelines relative to Federal Management Circular 74-4.

Changes and adjustments agreed to while negotiating last years statewide plan have been included in this plan.

Sincerely,

A handwritten signature in cursive script that reads "Norman E. Dybdahl".

Norman E. Dybdahl
Acting Commissioner of Finance

NED:ch
Encl.



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

612-296-5900

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, 1978 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.


Norman E. Dybdahl
Acting Commissioner of Finance

AN EQUAL OPPORTUNITY EMPLOYER



STATE OF MINNESOTA
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STATE OF MINNESOTA
1977-78
STATE DEPARTMENTS RECEIVING FEDERAL GRANTS

STATE AGENCY	FEDERAL GRANTOR
Administration	Depts. of Commerce, Justice, Labor, Transp., National Found. on the Arts and Humanities, Upper Great Lakes Regional Commission.
Agriculture	Depts. of Agriculture, HEW, Interior, Labor, Environmental Protection Agency.
Arts Board	National Foundation on the Arts and Humanities.
Attorney General	Depts. of Justice and Transportation.
CETA Central	Department of Labor
Community College Board	Depts. of Commerce, HEW, Labor, Federal Energy Agency, National Found. on the Arts and Humanities, Upper Great Lakes Regional Commission.
Corrections	Depts. of Agriculture, HEW, Justice, Labor, National Found. on the Arts and Humanities.
County Attorney's Council	Department of Justice
Crime Control Planning Board	Department of Justice
Economic Development	Depts. of Commerce, HEW, Upper Great Lakes Regional Commission.
Economic Security	Depts. of HEW, Labor, Housing and Urban Develop., Community Services Admin. Upper Great Lakes Regional Commission.
Education	Depts. of Agriculture, HEW, Labor, Transp., Federal Energy Agency.
Energy Agency	Federal Energy Agency, Upper Great Lakes Regional Commission.
Finance	Department of Labor
Governor's Office	Depts. of Commerce, HEW, Action, Upper Great Lakes Regional Commission.
Handicapped, Council	Department of HEW
Health	Depts. of Agriculture, HEW, Labor, Transp., Environmental Protection Agency.
Higher Education Coordinating Board	Depts. of Labor, HEW.
Human Rights	Department of Labor, Equal Employment Opportunity.
Labor and Industry	Department of Labor.
Military Affairs	Department of Defense
MN Education Computing Consortium	Depts. of HEW, Justice, National Science Found.
Natural Resources	Depts. of Commerce, Defense, Interior, Labor, Transp., Upper Great Lakes Regional Comm. Water Resources Council, Environmental Protection Agency.
Personnel	Civil Service Commission
Pollution Control Agency	Environmental Protection Agency
Public Safety	Depts. of Commerce, Defense, HEW, Housing and Urban Develop., Justice, Transp.
Public Service	Department of Energy
Revenue	Department of Justice
State Planning Agency	Department of Agriculture, Commerce, HEW, Housing and Urban Develop., Interior, Transp., National Science Foundation.
State University Board	Departments of HEW, Labor
Supreme Court	Department of Justice
Transportation	Department of Transportation
Veterans Affairs	Department of Labor
Welfare	Depts. of Agriculture, Commerce, HEW, Labor
Zoological Garden	Departments of Interior, Energy.

STATE OF MINNESOTA
Fiscal Year 1978 Statewide Cost Allocation Plan Summary
with Rollforward Calculation
Fixed Costs for Fiscal Year 1980

	Total	Central	Lease	Management	Procurement	Tele-	Central	Financial	Statewide	Personnel	Treasurer	Retained
		Mail	Administration	Services		communications	Payroll	Management	Accounting			Earnings
												Credits*
Administration	\$ 263,722	\$ 4,791	\$ 14,204	\$ (1,506)	\$ 51,309	\$ 40,305	\$ 9,614	\$ 103,063	\$ 90,681	\$ 78,348	\$ 2,472	\$ (129,559)
Agriculture	91,063	4,204	3,522	(645)	75,943	35,240	5,538	46,085	21,942	42,042	923	(142,731)
Arts Board	3,035	---	446	(42)	585	2,951	48	2,934	2,004	380	85	(6,356)
Attorney General	50,564	1,578	3,419	749	4,550	29,602	3,344	12,713	8,095	23,084	365	(35,935)
Auditor	2,001	342	295	(217)	997	3,405	835	3,288	534	7,143	(14)	(14,607)
Ceta Central	79,691	66	---	2,457	321	1,580	10,396	3,394	4,027	61,062	191	(2,803)
Commerce	31,384	4,317	1,491	(353)	4,006	13,695	1,498	26,222	4,753	18,306	17	(42,568)
Community College Board	343,380	2,098	2,326	(2,499)	71,181	93,123	20,782	102,791	73,121	49,388	2,382	(71,313)
Corrections	354,231	1,891	14,071	(2,401)	101,802	89,432	18,095	91,050	41,488	133,985	1,551	(136,733)
County Attorney's Council	2,563	165	446	(10)	1,007	659	80	813	(48)	571	(16)	(1,104)
Crime Control Planning Board	33,905	(133)	1,642	(240)	3,112	7,920	1,219	14,258	8,759	6,912	301	(9,845)
Economic Development	(2,858)	4,446	1,005	(250)	4,513	9,069	452	1,362	125	3,844	(56)	(27,368)
Economic Security	961,152	(1,517)	45,820	(2,475)	34,084	231,223	28,794	254,177	284,192	199,205	11,923	(124,374)
Education	294,083	18,093	11,271	(1,101)	16,267	94,733	10,373	139,105	98,099	82,802	3,104	(178,663)
Energy Agency	35,670	1,605	1,044	98	8,057	17,719	1,139	11,249	6,652	7,894	282	(20,069)
Finance	5,976	603	---	133	219	1,961	140	1,638	1,943	972	92	(1,725)
Governor's Office	6,908	1,132	446	(324)	2,251	11,767	666	1,462	765	4,834	(24)	(16,057)
Handicapped, Council on	7,194	617	1,642	74	731	2,158	107	1,790	1,580	747	75	(2,327)
Health	143,850	848	4,890	(536)	22,168	55,631	8,114	68,569	35,653	64,158	1,287	(116,932)
Hearing Examiners Office	12,581	200	446	228	3,005	1,856	241	4,436	3,424	1,644	163	(3,062)
Higher Educ. Coord. Board	22,096	2,237	1,196	1,199	2,623	7,580	852	6,591	6,307	5,605	3,334	(15,428)
Higher Educ. Facilities Auth.	206	---	---	15	---	---	22	8	11	149	1	---
Housing Finance Agency	21,563	2,016	1,491	(7,680)	7,382	17,390	1,478	13,892	7,634	10,381	369	(32,790)
Human Rights	9,364	517	893	14	1,634	6,343	797	3,144	1,760	4,374	83	(10,195)
Iron Range Resources	17,768	38	893	(90)	4,989	4,308	677	4,423	3,470	6,643	150	(7,733)
Labor and Industry	31,363	5,760	2,203	(347)	6,729	17,728	3,491	18,834	16,302	22,993	510	(62,840)
Lieutenant Governor	380	27	730	(27)	132	1,350	51	166	71	489	(15)	(2,594)
Military Affairs	44,938	38	132	(219)	4,448	12,434	1,990	11,642	3,036	16,188	98	(4,849)
MN. Educ. Computing Consortium	(30,064)	393	446	(87)	9,345	31,510	1,326	11,707	9,139	6,303	332	(100,478)
Natural Resources	455,389	10,780	28,095	(3,470)	52,292	149,359	24,790	114,534	69,140	178,666	1,994	(170,791)
Personnel	5,151	292	---	75	1,151	624	165	1,602	1,899	1,046	90	(1,793)
Pollution Control Agency	39,113	788	3,845	(419)	9,391	35,654	3,426	20,260	8,297	25,603	259	(67,991)
Public Employees Retire. Assoc.	19,884	8,896	446	(103)	803	2,323	---	4,834	2,251	---	3,599	(3,165)
Public Safety	699,906	77,131	46,162	(3,174)	37,010	247,358	19,605	155,114	155,491	151,749	4,261	(190,801)
Public Service	22,588	(359)	1,328	(230)	4,048	11,279	1,386	5,396	(919)	11,340	(68)	(10,613)
Revenue	189,214	46,875	12,618	(929)	18,522	65,188	12,160	46,250	10,066	68,351	46,399	(136,286)
Secretary of State	11,167	1,696	295	(36)	1,912	2,727	253	6,004	(934)	2,418	(84)	(3,084)
State Planning Agency	81,417	3,167	1,926	736	21,631	29,195	2,949	29,573	17,923	21,504	930	(48,117)
State Retirement System	16,641	1,643	446	(9)	3,110	1,911	388	5,422	1,724	3,084	2,209	(3,227)
State University System	640,151	346	6,875	(8,795)	118,385	236,294	36,256	122,586	63,996	134,479	750	(71,021)
Supreme Court	57,372	1,136	4,918	217	7,728	14,496	1,037	15,900	9,503	8,095	421	(6,079)
Teachers Retirement Assoc.	11,488	2,707	446	(51)	1,867	2,058	599	1,996	1,064	4,618	1,808	(5,624)
Transportation	963,426	7,965	45,611	(32,118)	125,688	254,865	54,869	118,604	66,284	418,692	1,295	(98,329)
University of Minnesota	1,515	---	---	---	28	---	---	741	712	---	34	---
Veterans Affairs	45,194	159	143	(364)	9,898	10,202	1,887	12,323	3,712	15,429	115	(8,310)
Welfare	1,032,718	34,959	6,381	(18,364)	134,930	222,360	75,089	130,751	103,809	534,050	3,733	(194,980)
Zoological Garden	94,330	(255)	132	(1,519)	33,100	12,869	2,544	19,370	14,039	17,746	626	(4,322)
Other - State Agencies	263,585	6,582	2,737	(1,297)	18,646	167,921	8,681	87,687	17,228	46,972	1,111	(92,683)
Other - Non-State Agencies	(288,546)	---	---	---	---	---	---	---	---	---	---	(288,546)
TOTAL	\$7,199,412	\$260,880	\$278,814	\$(85,932)	\$1,043,530	\$2,309,355	\$378,243	\$1,859,753	\$1,280,804	\$2,504,338	\$99,447	\$(2,729,870)

*See Section IX.

STATE OF MINNESOTA
Fiscal Year 1978 Statewide Cost Allocation Plan Summary
Actual Costs for Fiscal Year 1978

	Total	Central Mail	Lease Administration	Management Services	Procurement	Tele- communications	Central Payroll	Financial Management	Statewide Accounting	Personnel	Treasurer
Administration	\$ 403,610	\$ 2,986	\$ 7,178	\$ 10,249	\$ 42,422	\$ 35,909	\$ 9,883	\$ 101,815	\$ 120,766	\$ 66,668	\$ 5,734
Agriculture	177,477	3,383	2,991	3,082	40,615	25,238	5,797	32,384	24,983	37,818	1,186
Arts Board	8,767	---	299	101	510	2,387	133	2,215	2,124	897	101
Attorney General	56,200	1,089	2,094	1,466	2,565	19,554	2,064	7,531	5,809	13,752	276
Auditor	18,179	289	299	595	933	3,070	962	3,017	2,327	6,577	110
Ceta Central	83,494	66	---	2,457	321	1,580	10,396	3,394	4,027	61,062	191
Commerce	75,876	3,376	897	1,319	3,017	11,275	2,296	21,823	15,445	15,695	733
Community College Board	367,066	1,267	2,393	12,076	59,239	69,806	28,234	74,746	71,586	44,320	3,399
Corrections	446,788	1,409	9,571	12,508	78,388	75,839	17,871	72,273	60,866	115,173	2,890
County Attorney's Council	3,413	110	299	38	612	525	62	800	568	374	27
Crime Control Planning Board	36,962	397	897	525	2,244	6,955	1,154	9,597	8,082	6,727	384
Economic Development	27,920	3,295	1,196	467	3,017	8,246	531	3,368	4,093	3,513	194
Economic Security	879,882	1,618	30,207	15,656	52,361	186,039	31,390	170,682	207,486	174,591	9,852
Education	389,263	11,822	7,477	4,995	31,084	68,419	7,888	101,943	97,635	53,364	4,636
Energy Agency	38,032	948	598	576	5,115	11,008	809	7,515	6,162	5,003	293
Finance	7,701	603	---	133	219	1,961	140	1,638	1,943	972	92
Governor's Office	24,664	975	299	393	1,705	11,353	660	2,272	2,694	4,185	128
Handicapped, Council on	8,566	555	897	74	583	2,158	107	1,790	1,580	747	75
Health	243,718	542	3,290	5,150	19,703	48,716	7,913	54,395	47,992	53,738	2,279
Hearing Examiners Office	14,127	116	299	228	1,720	1,856	241	4,436	3,424	1,644	163
Higher Educ. Coord. Bd.	37,524	2,237	1,196	1,199	2,623	7,580	852	6,591	6,307	5,605	3,334
Higher Educ. Facilities Auth.	206	---	---	15	---	---	22	8	11	149	1
Housing Finance Agency	41,344	1,226	897	635	4,343	11,169	957	8,791	6,585	6,428	313
Human Rights	15,714	431	598	301	962	4,669	638	2,392	2,110	3,513	100
Iron Range Resources	18,015	28	598	340	2,929	2,675	578	3,098	3,065	4,559	145
Labor and Industry	97,679	4,452	1,795	1,612	5,465	14,659	3,096	21,011	25,542	18,834	1,213
Lieutenant Governor	3,460	41	598	69	102	1,326	91	283	336	598	16
Military Affairs	47,257	28	299	1,262	3,745	10,319	1,997	9,105	6,444	13,752	306
MN. Educ. Computing Consortium	56,181	269	299	1,203	6,121	26,763	968	7,763	7,434	5,008	353
Natural Resources	574,360	10,033	20,039	14,258	50,700	112,118	24,399	100,550	99,495	138,044	4,724
Personnel	6,944	292	---	75	1,151	624	165	1,602	1,899	1,046	90
Pollution Control Agency	99,031	412	2,692	2,018	8,788	31,370	3,151	16,244	13,320	20,404	632
Public Employees Retire. Assoc.	21,992	5,702	299	327	510	1,943	---	3,331	2,496	---	7,384
Public Safety	839,820	72,403	29,609	13,264	27,776	179,153	19,955	158,260	198,800	130,420	10,180
Public Service	36,920	202	897	965	3,002	9,002	1,412	6,628	5,436	9,118	258
Revenue	332,948	40,229	8,075	6,048	11,615	49,197	11,679	39,492	29,584	66,443	70,586
Secretary of State	19,814	1,284	299	155	1,137	2,210	301	6,822	5,263	2,093	250
State Planning Agency	91,663	1,974	1,196	1,596	12,445	20,795	2,346	19,440	15,942	15,172	757
State Retire. System	20,492	1,476	299	325	2,026	1,346	390	4,270	3,200	2,691	4,469
State University System	754,520	400	3,589	26,519	110,799	207,869	62,877	110,522	105,842	121,078	5,025
Supreme Court	40,526	977	2,692	934	4,226	9,136	889	9,055	6,409	5,904	304
Teachers Retirement Assoc.	17,349	2,153	299	283	1,151	1,615	561	1,776	1,699	3,812	4,000
Transportation	1,072,477	6,736	34,095	64,935	102,536	194,377	56,715	116,013	118,209	373,248	5,613
University of Minnesota	1,501	---	---	---	14	---	---	741	712	---	34
Veterans Affairs	55,366	243	299	1,309	8,788	8,031	1,728	11,958	10,551	11,958	501
Welfare	1,374,581	30,155	4,187	168,048	133,956	185,601	78,982	125,829	142,585	493,429	11,809
Zoological Garden	59,860	---	299	2,734	18,216	7,216	1,381	11,040	9,052	9,492	430
Other	332,545	4,673	11,964	9,409	14,573	129,211	8,284	66,552	42,677	42,228	2,974
TOTAL	\$9,381,794	\$222,902	\$198,290	\$391,926	\$886,072	\$1,821,868	\$412,945	\$1,546,801	\$1,560,595	\$2,171,851	\$168,544

SECTION V

STATE OF MINNESOTA
1977-1978
ALLOCATION BASES

<u>Central Service</u>	<u>Allocation Base</u>
Central Mail	Amount of postage used by department
Lease Administration	Number of leases processed by the land division
Management Services	Adjusted Fiscal Year 1977 expenditures
Procurement Division	Number of A44 transactions
Telecommunications Division	Actual 202 expenditures
Central Payroll	Number of Payroll warrants processed
Financial Management	Number of transactions processed in the statewide accounting system
Statewide Accounting	Number of transactions processed in the statewide accounting system
Personnel Services	Average number of employees
State Treasurer	Number of transactions processed in the system plus subsystem warrants

STATE OF MINNESOTA
STATEWIDE COST ALLOCATION PLAN

Central Service Agencies

The State of Minnesota has identified ten areas which are cumulatively called the "Central Service Agencies". The principles for identifying the Central Service Agencies and regulating their allocated costs come from Federal Management Circular 74-4.

Minnesota Statutes 16A.127 regulates the State of Minnesota's use of indirect costs. Minnesota Statutes 16A.127, Subdivision 2 states, "Each year the Commissioner (of Finance) shall prepare a statewide indirect cost plan showing the category and amount of statewide indirect costs attributable to each state agency for the current fiscal year. . ."

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL

Services Provided

The Central Mail section performs four functions:

1. Collects and distributes interdepartment and federal mail.
2. Performs mail inserting.
3. Maintains addressograph files and operates addressograph unit.
4. Controls and operates Pitney Bowes postage machines.

FMC 74-4 Allowable Cost Standard

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

Allocable Services

All of the services performed by the central mail section are allocable.

Allocation Base

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

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
 DEPARTMENT OF ADMINISTRATION
 CENTRAL MAIL
 Year Ended June 30, 1978

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
16000-52:10		
083154 Central Mail Operation	\$226,586	\$ 3,684 (1)
	Total Allowable	<u>\$222,902</u>

(1) Capitol Expenditures \$3,684

Minnesota Statewide Cost Allocation Plan
Central Mail
Fiscal Year Ended June 30, 1978

	Allocation Base*	Percentage	F.Y. 1978 Allocation
Administration	\$ 49,533	1.3395	\$ 2,986
Agriculture	56,117	1.5176	3,383
Arts Board	-	-	-
Attorney General	18,072	.4887	1,089
Auditor	4,786	.1294	289
CETA Central	1,090	.0295	66
Commerce	56,017	1.5149	3,376
Community College Board	21,010	.5682	1,267
Corrections	23,366	.6319	1,409
County Attorney's Council	1,819	.0492	110
Crime Control Planning Board	6,586	.1781	397
Economic Development	54,664	1.4783	3,295
Economic Security	26,835	.7257	1,618
Education	196,115	5.3037	11,822
Energy Agency	15,719	.4251	948
Finance	10,009	.2707	603
Governor's Office	16,179	.4375	975
Handicapped, Council on	9,199	.2488	555
Health	8,984	.2430	542
Hearing Examiners Office	1,929	.0522	116
Higher Educ. Coord. Board	37,111	1.0036	2,237
Higher Educ. Facilities Auth.	-	-	-
Housing Finance Agency	20,330	.5498	1,226
Human Rights	7,147	.1933	431
Iron Range Resources	462	.0125	28
Labor and Industry	73,850	1.9972	4,452
Lieutenant Governor	685	.0185	41
Military Affairs	468	.0127	28
MN Educ. Computing Consortium	4,467	.1208	269
Natural Resources	166,448	4.5014	10,033
Personnel	4,846	.1311	292
Pollution Control Agency	6,834	.1848	412
Public Employees Retire. Assoc.	94,595	2.5582	5,702
Public Safety	1,201,099	32.4821	72,403
Public Service	3,351	.0906	202
Revenue	667,361	18.0479	40,229
Secretary of State	21,296	.5759	1,284
State Planning Agency	32,749	.8856	1,974
State Retirement System	24,494	.6624	1,476
State University System	6,633	.1794	400
Supreme Court	16,213	.4385	977
Teachers Retirement Assoc.	35,720	.9660	2,153
Transportation	111,740	3.0219	6,736
University of Minnesota	-	-	-
Veterans Affairs	4,028	.1089	243
Welfare	500,243	13.5284	30,155
Zoological Garden	-	-	-
Other	77,523	2.0965	\$ 4,673
TOTAL	\$3,697,722	100.00	\$ 222,902

* Based on actual amount of postage

State of Minnesota Roll Forward Calculation
Central Mail
Fiscal Year Ended June 30, 1978

	Adjusted Fixed F.Y. 1978*	Actual F.Y. 1978	Adjustment Roll Forward	Fixed F.Y. 1980
Administration	\$ 1,181	\$ 2,936	\$ 1,805	\$ 4,791
Agriculture	2,562	3,383	821	4,204
Arts Board	-	-	-	-
Attorney General	600	1,089	489	1,578
Auditor	236	239	53	342
CETA Central	-	66	66	66
Commerce	2,435	3,376	941	4,317
Community College Board	436	1,267	831	2,098
Corrections	927	1,409	482	1,891
County Attorney's Council	55	110	55	165
Crime Control Planning Board	927	397	(530)	(133)
Economic Development	2,144	3,295	1,151	4,446
Economic Security	4,753	1,618	(3,135)	(1,517)
Education	5,551	11,822	6,271	18,093
Energy Agency	291	948	657	1,605
Finance	-	603	603	603
Governor's Office	818	975	157	1,132
Handicapped, Council on	493	555	62	617
Health	236	542	306	848
Hearing Examiners Office	32	116	84	200
Higher Educ. Coord. Board	-	2,237	2,237	2,237
Higher Educ. Facilities Auth.	-	-	-	-
Housing Finance Agency	436	1,226	790	2,016
Human Rights	345	431	86	517
Iron Range Resources	18	28	10	38
Labor and Industry	3,144	4,452	1,308	5,760
Lieutenant Governor	55	41	(14)	27
Military Affairs	18	28	10	38
MN Educ. Computing Consortium	145	269	124	393
Natural Resources	9,286	10,033	747	10,780
Personnel	-	292	292	292
Pollution Control Agency	36	412	376	788
Public Employees Retire. Assoc.	2,508	5,702	3,194	8,896
Public Safety	67,675	72,403	4,728	77,131
Public Service	763	202	(561)	(359)
Revenue	33,583	40,229	6,646	46,875
Secretary of State	872	1,284	412	1,696
State Planning Agency	781	1,974	1,193	3,167
State Retirement System	1,309	1,476	167	1,643
State University System	454	400	(54)	346
Supreme Court	818	977	159	1,136
Teachers Retirement Assoc.	1,599	2,153	554	2,707
Transportation	5,507	6,736	1,229	7,965
University of Minnesota	-	-	-	-
Veterans Affairs	327	243	(84)	159
Welfare	25,351	30,155	4,804	34,959
Zoological Garden	255	-	(255)	(255)
Other	2,764	4,673	1,909	6,582
TOTAL	\$ 181,726	\$ 222,902	\$ 41,176	\$ 260,880

* All are actual 1976.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
REAL ESTATE MANAGEMENT - LEASE ADMINISTRATION

Services Provided

This section administers the leasing of space and land for state use. This involves the efforts of one senior clerk typist and two lease specialists.

FMC 74-4 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."

Allocable Services

All lease management services are allocable.

Allocation Base

The number of leases processed for each agency as a percentage 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, 1978

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
16000-52:10		
081661 Real Prop. Leasing & Space Mgnt.	\$199,457	<u>\$ 1,167 (1)</u>
	Total Allowable	<u><u>\$198,290</u></u>

(1) Interest in rent \$516, Computer Services F.Y. 1977 profit \$651

Minnesota Statewide Cost Allocation Plan
Lease Administration
Fiscal Year Ended June 30, 1978

	<u>Allocation Base*</u>	<u>Percentage</u>	<u>F.Y. 1978 Allocation</u>
Administration	24	3.6199	\$ 7,178
Agriculture	10	1.5083	2,991
Arts Board	1	.1508	299
Attorney General	7	1.0558	2,094
Auditor	1	.1508	299
CETA Central	-	-	-
Commerce	3	.4525	897
Community College Board	8	1.2067	2,393
Corrections	32	4.8265	9,571
County Attorney's Council	1	.1508	299
Crime Control Planning Board	3	.4525	897
Economic Development	4	.6033	1,196
Economic Security	101	15.2338	30,207
Education	25	3.7707	7,477
Energy Agency	2	.3016	598
Finance	-	-	-
Governor's Office	1	.1508	299
Handicapped, Council on	3	.4525	897
Health	11	1.6591	3,290
Hearing Examiners Office	1	.1508	299
Higher Educ. Coord. Board	4	.6033	1,196
Higher Educ. Facilities Auth.	-	-	-
Housing Finance Agency	3	.4525	897
Human Rights	2	.3016	598
Iron Range Resources	2	.3016	598
Labor and Industry	6	.9055	1,795
Lieutenant Governor	2	.3016	598
Military Affairs	1	.1508	299
MN Educ. Computing Consortium	1	.1508	299
Natural Resources	67	10.1056	20,039
Personnel	-	-	-
Pollution Control Agency	9	1.3575	2,692
Public Employees Retire. Assoc.	1	.1508	299
Public Safety	99	14.9321	29,609
Public Service	3	.4525	897
Revenue	27	4.0724	8,075
Secretary of State	1	.1508	299
State Planning Agency	4	.6033	1,196
State Retirement System	1	.1508	299
State University System	12	1.8100	3,589
Supreme Court	9	1.3575	2,692
Teachers Retirement Assoc.	1	.1508	299
Transportation	114	17.1946	34,095
University of Minnesota	-	-	-
Veterans Affairs	1	.1508	299
Welfare	14	2.1116	4,187
Zoological Garden	1	.1508	299
Other	40	6.0332	\$ 11,964
TOTAL	<u>663</u>	<u>100.0000</u>	<u>\$ 198,290</u>

*Based on actual number of leases

State of Minnesota Roll Forward Calculation
Lease Administration
Fiscal Year Ended June 30, 1978

	Adjusted Fixed F.Y. 1978*	Actual F.Y. 1978	Adjustment Roll Forward	Fixed F.Y. 1980
Administration	\$ 152	\$ 7,178	\$ 7,026	\$ 14,204
Agriculture	2,460	2,991	531	3,522
Arts Board	152	299	147	446
Attorney General	769	2,094	1,325	3,419
Auditor	303	299	(4)	295
CETA Central	-	-	-	-
Commerce	303	897	594	1,491
Community College Board	2,460	2,393	(67)	2,326
Corrections	5,071	9,571	4,500	14,071
County Attorney's Council	152	299	147	446
Crime Control Planning Board	152	897	745	1,642
Economic Development	1,387	1,196	(191)	1,005
Economic Security	14,594	30,207	15,613	45,820
Education	3,683	7,477	3,794	11,271
Energy Agency	152	598	446	1,044
Finance	-	-	-	-
Governor's Office	152	299	147	446
Handicapped, Council on	152	897	745	1,642
Health	1,690	3,290	1,600	4,890
Hearing Examiners Office	152	299	147	446
Higher Educ. Coord. Board	-	1,196	1,196	1,196
Higher Educ. Facilities Auth.	-	-	-	-
Housing Finance Agency	303	897	594	1,491
Human Rights	303	598	295	893
Iron Range Resources	303	598	295	893
Labor and Industry	1,387	1,795	408	2,203
Lieutenant Governor	466	598	132	730
Military Affairs	466	299	(167)	132
MN Educ. Computing Consortium	152	299	147	446
Natural Resources	11,983	20,039	8,056	28,095
Personnel	-	-	-	-
Pollution Control Agency	1,539	2,692	1,153	3,845
Public Employees Retire. Assoc.	152	299	147	446
Public Safety	13,056	29,609	16,553	46,162
Public Service	466	897	431	1,328
Revenue	3,532	8,075	4,543	12,618
Secretary of State	303	299	(4)	295
State Planning Agency	466	1,196	730	1,926
State Retirement System	152	299	147	446
State University System	303	3,589	3,286	6,875
Supreme Court	466	2,692	2,226	4,918
Teachers Retirement Assoc.	152	299	147	446
Transportation	22,579	34,095	11,516	45,611
University of Minnesota	-	-	-	-
Veterans Affairs	455	299	(156)	143
Welfare	1,993	4,187	2,194	6,381
Zoological Garden	466	299	(167)	132
Other	21,191	11,964	(9,227)	2,737
TOTAL	\$ 116,570	\$ 198,290	\$ 81,720	\$ 278,814

* All are actual 1976

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
MANAGEMENT SERVICES DIVISION

Services Provided

The Management Services Division includes ten sub-activities, all of which provide services to all state departments and agencies, to accomplish the purposes of improving the management and reducing the cost of state government. The activities of the division include management improvement studies, organization analysis, executive projects, legislation review, contract management, CETA administration, cost improvement program, records and forms control, data privacy services and micrographic services.

FMC 74-4 Allowable Cost Standard

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

Allocable Services

All of the services of this division are allocable except those project hours spent on legislation review and on projects for non-state agencies.

Allocation Base

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

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
 DEPARTMENT OF ADMINISTRATION
 MANAGEMENT SERVICES
 Year Ended June 30, 1978

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
16000-50:10		
070706 Operations Management	\$253,371	\$ 27,659 (1)
070722 Office of Contract Management	77,699	162 (2)
070755 Administrative Support	<u>99,561</u>	<u>10,884 (3)</u>
	\$430,631	\$ 38,705
	Total Allowable	<u>\$391,926</u>

- (1) General Cost of Government \$26,959, Interest in rent \$640, Computer Services F.Y. 1977 Profit \$60
- (2) Interest in rent \$162
- (3) General Cost of Government \$10,593, Interest in rent \$291

Minnesota Statewide Cost Allocation Plan
Management Services
Fiscal Year Ended June 30, 1978

	Allocation Base*	Percentage	F.Y. 1978 Allocation
Administration	\$ 35,067,379	2.6150	\$ 10,249
Agriculture	10,545,385	.7864	3,082
Arts Board	345,942	.0258	101
Attorney General	5,017,982	.3742	1,466
Auditor	2,035,503	.1518	595
CETA Central	8,406,183	.6269	2,457
Commerce	4,514,036	.3366	1,319
Community College Board	41,319,989	3.0812	12,076
Corrections	42,799,330	3.1915	12,508
County Attorney's Council	129,960	.0097	38
Crime Control Planning Board	1,795,304	.1339	525
Economic Development	1,598,664	.1192	467
Economic Security	53,567,971	3.9945	15,656
Education	17,092,608	1.2746	4,995
Energy Agency	1,970,971	.1470	576
Finance	454,322	.0339	133
Governor's Office	1,346,405	.1004	393
Handicapped, Council on	252,230	.0188	74
Health	17,621,880	1.3141	5,150
Hearing Examiners Office	779,477	.0581	228
Higher Educ. Coord. Board	4,103,880	.3060	1,199
Higher Educ. Facilities Auth.	52,525	.0039	15
Housing Finance Agency	2,171,247	.1619	635
Human Rights	1,029,189	.0767	301
Iron Range Resources	1,163,220	.0867	340
Labor and Industry	5,514,662	.4112	1,612
Lieutenant Governor	235,633	.0176	69
Military Affairs	4,319,680	.3221	1,262
MN Educ. Computing Consortium	4,115,576	.3069	1,203
Natural Resources	48,786,259	3.6380	14,258
Personnel	255,652	.0191	75
Pollution Control Agency	6,905,494	.5149	2,018
Public Employees Retire. Assoc.	1,118,808	.0834	327
Public Safety	45,383,405	3.3842	13,264
Public Service	3,303,248	.2463	965
Revenue	20,692,623	1.5430	6,048
Secretary of State	530,175	.0395	155
State Planning Agency	5,459,390	.4071	1,596
State Retirement System	1,111,019	.0829	325
State University System	90,738,736	6.7664	26,519
Supreme Court	3,196,975	.2384	934
Teachers Retirement Assoc.	969,456	.0723	283
Transportation	222,184,841	16.5682	64,935
University of Minnesota	-	-	-
Veterans Affairs	4,478,802	.3340	1,309
Welfare	574,999,652	42.8775	168,048
Zoological Garden	9,353,325	.6975	2,734
Other	32,193,973	2.4007	9,409
TOTAL	\$1,341,028,966	100.00	\$ 391,926

* Based on adjusted expenditures.

State of Minnesota Roll Forward Calculation
 Management Services
 Fiscal Year Ended June 30, 1978

	Adjusted Fixed F.Y. 1978*	Actual F.Y. 1978	Adjustment Roll Forward	Fixed F.Y. 1980
Administration	\$ 11,755	\$ 10,249	\$ (1,506)	\$ (1,506)
Agriculture	3,727	3,082	(645)	(645)
Arts Board	143	101	(42)	(42)
Attorney General	717	1,466	749	749
Auditor	812	595	(217)	(217)
CETA Central	-	2,457	2,457	2,457
Commerce	1,672	1,319	(353)	(353)
Community College Board	14,575	12,076	(2,499)	(2,499)
Corrections	14,909	12,508	(2,401)	(2,401)
County Attorney's Council	48	38	(10)	(10)
Crime Control Planning Board	765	525	(240)	(240)
Economic Development	717	467	(250)	(250)
Economic Security	18,131	15,656	(2,475)	(2,475)
Education	6,096	4,995	(1,101)	(1,101)
Energy Agency	478	576	98	98
Finance	-	133	133	133
Governor's Office	717	393	(324)	(324)
Handicapped, Council on	-	74	74	74
Health	5,686	5,150	(536)	(536)
Hearing Examiners Office	-	228	228	228
Higher Educ. Coord. Board	-	1,199	1,199	1,199
Higher Educ. Facilities Auth.	-	15	15	15
Housing Finance Agency	8,315	635	(7,680)	(7,680)
Human Rights	287	301	14	14
Iron Range Resources	430	340	(90)	(90)
Labor and Industry	1,959	1,612	(347)	(347)
Lieutenant Governor	96	69	(27)	(27)
Military Affairs	1,481	1,262	(219)	(219)
MN Educ. Computing Consortium	1,290	1,203	(87)	(87)
Natural Resources	17,728	14,258	(3,470)	(3,470)
Personnel	-	75	75	75
Pollution Control Agency	2,437	2,018	(419)	(419)
Public Employees Retire. Assoc.	430	327	(103)	(103)
Public Safety	16,438	13,264	(3,174)	(3,174)
Public Service	1,195	965	(230)	(230)
Revenue	6,977	6,048	(929)	(929)
Secretary of State	191	155	(36)	(36)
State Planning Agency	860	1,596	736	736
State Retirement System	334	325	(9)	(9)
State University System	35,314	26,519	(8,795)	(8,795)
Supreme Court	717	934	217	217
Teachers Retirement Assoc.	334	283	(51)	(51)
Transportation	97,053	64,935	(32,118)	(32,118)
University of Minnesota	-	-	-	-
Veterans Affairs	1,673	1,309	(364)	(364)
Welfare	186,412	168,048	(18,364)	(18,364)
Zoological Garden	4,253	2,734	(1,519)	(1,519)
Other	10,706	9,409	(1,297)	(1,297)
TOTAL	<u>\$477,858</u>	<u>\$391,926</u>	<u>\$(85,932)</u>	<u>\$(85,932)</u>

* All are actual 1976.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
PROCUREMENT DIVISION

Services Provided

The Procurement Division provides central purchasing services for other state agencies. These services include vendor selection, establishment of materials standards, initiation and administration of the competitive bidding process, and issuance of purchase orders.

FMC 74-4 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."

Allocable Services

All procurement services are allocable.

Allocation Base

The number of A44* transactions processed by Procurement for each agency as a percentage of A44* transactions processed by procurement for all agencies.

*An A44 transaction is an encumbrance or encumbrance increase non automatic.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
 DEPARTMENT OF ADMINISTRATION
 PROCUREMENT DIVISION
 Year Ended June 30, 1978

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
16000-52:10		
082958 Procurement	\$892,638	\$ 6,566 (1)
	Total Allowable	<u>\$886,072</u>

(1) Capital Expenditures \$1,770, Interest in rent \$4,602, Computer Services F.Y. 1977 profit \$194.

Minnesota Statewide Cost Allocation Plan
Procurement Division
Fiscal Year Ended June 30, 1978

	<u>Allocation Base*</u>	<u>Percentage</u>	<u>F.Y. 1978 Allocation</u>
Administration	2,911	4.7877	\$ 42,422
Agriculture	2,787	4.5837	40,615
Arts Board	35	.0576	510
Attorney General	176	.2895	2,565
Auditor	64	.1053	933
CLTA Central	22	.0362	321
Commerce	207	.3404	3,017
Community College Board	4,065	6.6856	59,239
Corrections	5,379	8.8467	78,388
County Attorney's Council	42	.0691	612
Crime Control Planning Board	154	.2533	2,244
Economic Development	207	.3404	3,017
Economic Security	3,593	5.9093	52,361
Education	2,133	3.5081	31,084
Energy Agency	351	.5773	5,115
Finance	15	.0247	219
Governor's Office	117	.1924	1,705
Handicapped, Council on	40	.0658	583
Health	1,352	2.2236	19,703
Hearing Examiners Office	118	.1941	1,720
Higher Educ. Coord. Board	180	.2960	2,623
Higher Educ. Facilities Auth.	-	-	-
Housing Finance Agency	298	.4901	4,343
Human Rights	66	.1085	962
Iron Range Resources	201	.3306	2,929
Labor and Industry	375	.6168	5,465
Lieutenant Governor	7	.0115	102
Military Affairs	257	.4227	3,745
MN Educ. Computing Consortium	420	.6908	6,121
Natural Resources	3,479	5.7219	50,700
Personnel	79	.1299	1,151
Pollution Control Agency	603	.9917	8,788
Public Employees Retire. Assoc.	35	.0576	510
Public Safety	1,906	3.1348	27,776
Public Service	206	.3388	3,002
Revenue	797	1.3108	11,615
Secretary of State	78	.1283	1,137
State Planning Agency	854	1.4046	12,445
State Retirement System	139	.2286	2,026
State University System	7,603	12.5045	110,799
Supreme Court	290	.4770	4,226
Teachers Retirement Assoc.	79	.1299	1,151
Transportation	7,036	11.5720	102,536
University of Minnesota	1	.0016	14
Veterans Affairs	603	.9917	8,788
Welfare	9,192	15.1179	133,956
Zoological Garden	1,250	2.0559	18,216
Other	1,000	1.6447	\$ 14,573
TOTAL	<u>60,802</u>	<u>100.0000</u>	<u>\$ 886,072</u>

* Based on the number of A44 transactions processed.

State of Minnesota Roll Forward Calculation
Procurement Division
Fiscal Year Ended June 30, 1978

	Adjusted Fixed F.Y. 1978*	Actual F.Y. 1978	Adjustment Roll Forward	Fixed F.Y. 1980
Administration	\$33,535	\$ 42,422	\$ 8,887	\$ 51,309
Agriculture	5,287	40,615	35,328	75,943
Arts Board	435	510	75	585
Attorney General	580	2,565	1,985	4,550
Auditor	869	933	64	997
CETA Central	-	321	321	321
Commerce	2,028	3,017	989	4,006
Community College Board	47,297	59,239	11,942	71,181
Corrections	54,974	78,388	23,414	101,802
County Attorney's Council	217	612	395	1,007
Crime Control Planning Board	1,376	2,244	868	3,112
Economic Development	1,521	3,017	1,496	4,513
Economic Security	70,638	52,361	(18,277)	34,084
Education	45,901	31,084	(14,817)	16,267
Energy Agency	2,173	5,115	2,942	8,057
Finance	-	219	219	219
Governor's Office	1,159	1,705	546	2,251
Handicapped, Council on	435	583	148	731
Health	17,238	19,703	2,465	22,168
Hearing Examiners Office	435	1,720	1,285	3,005
Higher Educ. Coord. Board	-	2,623	2,623	2,623
Higher Educ. Facilities Auth.	-	-	-	-
Housing Finance Agency	1,304	4,343	3,039	7,382
Human Rights	290	962	672	1,634
Iron Range Resources	869	2,929	2,060	4,989
Labor and Industry	4,201	5,465	1,264	6,729
Lieutenant Governor	72	102	30	132
Military Affairs	3,042	3,745	703	4,448
MN Educ. Computing Consortium	2,897	6,121	3,224	9,345
Natural Resources	49,108	50,700	1,592	52,292
Personnel	-	1,151	1,151	1,151
Pollution Control Agency	8,185	8,788	603	9,391
Public Employees Retire. Assoc.	217	510	293	803
Public Safety	18,542	27,776	9,234	37,010
Public Service	1,956	3,002	1,046	4,048
Revenue	4,708	11,615	6,907	18,522
Secretary of State	362	1,137	775	1,912
State Planning Agency	3,259	12,445	9,186	21,631
State Retirement System	942	2,026	1,084	3,110
State University System	103,213	110,799	7,586	118,385
Supreme Court	724	4,226	3,502	7,728
Teachers Retirement Assoc.	435	1,151	716	1,867
Transportation	79,384	102,536	23,152	125,688
University of Minnesota	-	14	14	28
Veterans Affairs	7,678	8,788	1,110	9,898
Welfare	132,982	133,956	974	134,930
Zoological Garden	3,332	18,216	14,884	33,100
Other	10,500	14,573	4,073	18,646
TOTAL	\$724,300	\$886,072	\$161,772	\$1,043,530

* All are actual 1976

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
TELECOMMUNICATIONS DIVISION

Services Provided

The major costs in the operation of the Telecommunications Division support the following services available to all state agencies.

1. State telephone network.
2. WATS located in major outstate cities.
3. Communications systems design and consultation including telephone systems, voice and data networks, audio and video systems.
4. Capitol operator services and common equipment.
5. State telephone directory.
6. Billing for shared services.
7. TELEPAK (partially).

FMC 74-4 Allowable Cost Standard

"Communication costs incurred for telephone calls or service, telegraph, teletype service, wide area telephone service (WATS), centrex, telpak (tielines), postage, messenger service and similar expenses are allowable."

Allocable Services

All telephone service is allocable, except the WATS service which is billed directly to the users.

Allocation Base

Actual expenditures for telephone by agency as a percentage of total expenditures for telephone by all agencies, except in Minnesota Education Computing Consortium for which actual expenditures are adjusted to include only non-data network telephone expense.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
 DEPARTMENT OF ADMINISTRATION
 TELECOMMUNICATIONS DIVISION
 Year Ended June 30, 1978

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
16000-52:10		
083519 Telecommunication-General	\$1,833,202	<u>\$ 11,334</u> (1)
	Total Allowable	<u>\$1,821,868</u>

(1) Capital Expenditures \$8,198, Interest in rent \$2,001, Computer Services F.Y. 1977 profit \$1,135

Minnesota Statewide Cost Allocation Plan
Telecommunications Division
Fiscal Year Ended June 30, 1978

	Allocation Base*	Percentage	F.Y. 1978 Allocation
Administration	\$, 141,067	1.9905	\$ 35,909
Agriculture	99,149	1.3990	25,238
Arts Board	9,377	.1323	2,387
Attorney General	76,815	1.0839	19,554
Auditor	12,059	.1702	3,070
CETA Central	6,209	.0876	1,580
Commerce	44,290	.6250	11,275
Community College Board	274,225	3.8695	69,806
Corrections	297,925	4.2039	75,839
County Attorney's Council	2,060	.0291	525
Crime Control Planning Board	27,320	.3855	6,955
Economic Development	32,394	.4571	8,246
Economic Security	730,833	10.3125	186,039
Education	268,779	3.7926	68,419
Energy Agency	43,245	.6102	11,008
Finance	7,701	.1087	1,961
Governor's Office	44,596	.6293	11,353
Handicapped, Council on	8,475	.1196	2,158
Health	191,376	2.7004	48,716
Hearing Examiners Office	7,292	.1029	1,856
Higher Educ. Coord. Board	29,782	.4202	7,580
Higher Educ. Facilities Auth.	-	-	-
Housing Finance Agency	43,877	.6191	11,169
Human Rights	18,338	.2588	4,669
Iron Range Resources	10,511	.1483	2,675
Labor and Industry	57,590	.8126	14,659
Lieutenant Governor	5,210	.0735	1,326
Military Affairs	40,536	.5720	10,319
MN Educ. Computing Consortium	35,000**	.4939	26,763***
Natural Resources	440,446	6.2149	112,118
Personnel	2,449	.0346	624
Pollution Control Agency	123,234	1.7389	31,370
Public Employees Retire. Assoc.	7,630	.1077	1,943
Public Safety	703,786	9.9308	179,153
Public Service	35,366	.4990	9,002
Revenue	193,267	2.7271	49,197
Secretary of State	8,684	.1225	2,210
State Planning Agency	81,690	1.1527	20,795
State Retirement System	5,287	.0746	1,346
State University System	816,595	11.5226	207,869
Supreme Court	35,887	.5064	9,136
Teachers Retirement Assoc.	6,345	.0895	1,615
Transportation	763,591	10.7747	194,377
University of Minnesota	-	-	-
Veterans Affairs	31,551	.4452	8,031
Welfare	729,117	10.2882	185,601
Zoological Garden	28,344	.4000	7,216
Other	507,592	7.1624	129,211
TOTAL	\$7,086,892	100.00	\$1,821,868

* Based on object of expenditure code 202 liquidations.

** Non-data network telephone costs.

*** Includes \$17,853 as a direct allocation.

State of Minnesota Roll Forward Calculation
Telecommunications Division
Fiscal Year Ended June 30, 1978

	Adjusted Fixed F.Y. 1978*	Actual F.Y. 1978	Adjustment Roll Forward	Fixed F.Y. 1980
Administration	\$ 31,513	\$ 35,909	\$ 4,396	\$ 40,305
Agriculture	15,236	25,238	10,002	35,240
Arts Board	1,823	2,387	564	2,951
Attorney General	9,506	19,554	10,048	29,602
Auditor	2,735	3,070	335	3,405
CETA Central	-	1,580	1,580	1,580
Commerce	8,855	11,275	2,420	13,695
Community College Board	46,489	69,806	23,317	93,123
Corrections	62,246	75,839	13,593	89,432
County Attorney's Council	391	525	134	659
Crime Control Planning Board	5,990	6,955	965	7,920
Economic Development	7,423	8,246	823	9,069
Economic Security	140,855	186,039	45,184	231,223
Education	42,105	68,419	26,314	94,733
Energy Agency	4,297	11,008	6,711	17,719
Finance	-	1,961	1,961	1,961
Governor's Office	10,939	11,353	414	11,767
Handicapped, Council on	-	2,158	2,158	2,158
Health	41,801	48,716	6,915	55,631
Hearing Examiners Office	-	1,856	1,856	1,856
Higher Educ. Coord. Board	-	7,580	7,580	7,580
Higher Educ. facilities Auth.	-	-	-	-
Housing Finance Agency	4,948	11,169	6,221	17,390
Human Rights	2,995	4,669	1,674	6,343
Iron Range Resources	1,042	2,675	1,633	4,308
Labor and Industry	11,590	14,659	3,069	17,728
Lieutenant Governor	1,302	1,326	24	1,350
Military Affairs	8,204	10,319	2,115	12,434
MN Educ. Computing Consortium	22,016	26,763	4,747	31,510
Natural Resources	74,877	112,118	37,241	149,359
Personnel	-	624	624	624
Pollution Control Agency	27,086	31,370	4,284	35,654
Public Employees Retire. Assoc.	1,563	1,943	380	2,323
Public Safety	110,948	179,153	68,205	247,358
Public Service	6,725	9,002	2,277	11,279
Revenue	33,206	49,197	15,991	65,188
Secretary of State	1,693	2,210	517	2,727
State Planning Agency	12,395	20,795	8,400	29,195
State Retirement System	781	1,346	565	1,911
State University System	179,444	207,869	28,425	236,294
Supreme Court	3,776	9,136	5,360	14,496
Teachers Retirement Assoc.	1,172	1,615	443	2,058
Transportation	133,889	194,377	60,488	254,865
University of Minnesota	-	-	-	-
Veterans Affairs	5,860	8,031	2,171	10,202
Welfare	148,842	185,601	36,759	222,360
Zoological Garden	1,563	7,216	5,653	12,869
Other	90,501	129,211	38,710	167,921
TOTAL	\$ 1,318,622	\$ 1,821,868	\$ 503,246	\$ 2,309,355

* All are actual 1976.

STATE OF MINNESOTA
DEPARTMENT OF FINANCE
CENTRAL PAYROLL

Services Provided

The Central Payroll Section 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.

FMC 74-4 Allowable Cost Standard

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

Allocable Services

All of Central Payroll is allocable.

Allocation Base

The number of payroll warrants processed for each agency as a percentage of payroll warrants processed for all agencies.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
 DEPARTMENT OF FINANCE
 CENTRAL PAYROLL
 Year Ended June 30, 1978

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
11000 - 11:10		
871475 Emp. Central Pay System	\$430,809	\$ 17,864 (1)
	Total Allowable	<u>\$412,945</u>

(1) Capital Expenditures \$1,043, Interest in rent \$405, Computer Services
 F.Y. 1977 Profit \$16,416

Minnesota Statewide Cost Allocation Plan
Central Payroll
Fiscal Year Ended June 30, 1978

	<u>Allocation Base*</u>	<u>Percentage</u>	<u>F.Y. 1978 Allocation</u>
Administration	23,587	2.3933	\$ 9,883
Agriculture	13,835	1.4038	5,797
Arts Board	318	.0323	133
Attorney General	4,927	.4999	2,064
Auditor	2,296	.2330	962
CETA Central	24,811	2.5175	10,396
Commerce	5,480	.5561	2,296
Community College Board	67,382	6.8371	28,234
Corrections	42,650	4.3276	17,871
County Attorney's Council	149	.0151	62
Crime Control Planning Board	2,753	.2793	1,154
Economic Development	1,267	.1286	531
Economic Security	74,916	7.6016	31,390
Education	18,825	1.9101	7,888
Energy Agency	1,931	.1959	809
Finance	335	.0340	140
Governor's Office	1,576	.1599	660
Handicapped, Council on	256	.0260	107
Health	18,885	1.9162	7,913
Hearing Examiners Office	575	.0583	241
Higher Educ. Coord. Board	2,033	.2063	852
Higher Educ. Facilities Auth.	53	.0054	22
Housing Finance Agency	2,285	.2319	957
Human Rights	1,522	.1544	638
Iron Range Resources	1,379	.1399	578
Labor and Industry	7,388	.7497	3,096
Lieutenant Governor	216	.0219	91
Military Affairs	4,766	.4836	1,997
MN Educ. Computing Consortium	2,310	.2344	968
Natural Resources	58,230	5.9085	24,399
Personnel	394	.0400	165
Pollution Control Agency	7,520	.7630	3,151
Public Employees Retire. Assoc.	-	-	-
Public Safety	47,624	4.8323	19,955
Public Service	3,371	.3421	1,412
Revenue	27,872	2.8281	11,679
Secretary of State	719	.0730	301
State Planning Agency	5,600	.5682	2,346
State Retirement System	931	.0945	390
State University System	150,063	15.2266	62,877
Supreme Court	2,121	.2152	889
Teachers Retirement Assoc.	1,338	.1358	561
Transportation	135,355	13.7342	56,715
University of Minnesota	-	-	-
Veterans Affairs	4,123	.4184	1,728
Welfare	188,498	19.1265	78,982
Zoological Garden	3,297	.3345	1,381
Other	19,770	2.0060	8,284
TOTAL	<u>985,532</u>	<u>100.0000</u>	<u>\$412,945</u>

* Based on number of payroll warrants.

State of Minnesota Roll Forward Calculation
Central Payroll
Fiscal Year Ended June 30, 1978

	Adjusted Fixed F.Y. 1978*	Actual F.Y. 1978	Adjustment Roll Forward	Fixed F.Y. 1980
Administration	\$ 10,152	\$ 9,883	\$ (269)	\$ 9,614
Agriculture	6,056	5,797	(259)	5,538
Arts Board	218	133	(85)	48
Attorney General	784	2,064	1,280	3,344
Auditor	1,089	962	(127)	835
CETA Central	-	10,396	10,396	10,396
Commerce	3,094	2,296	(798)	1,498
Community College Board	35,686	28,234	(7,452)	20,782
Corrections	17,647	17,871	224	18,095
County Attorney's Council	44	62	18	80
Crime Control Planning Board	1,089	1,154	65	1,219
Economic Development	610	531	(79)	452
Economic Security	33,986	31,390	(2,596)	28,794
Education	5,403	7,888	2,485	10,373
Energy Agency	479	809	330	1,139
Finance	-	140	140	140
Governor's Office	654	660	6	666
Handicapped, Council on	-	107	107	107
Health	7,712	7,913	201	8,114
Hearing Examiners Office	-	241	241	241
Higher Educ. Coord. Board	-	852	852	852
Higher Educ. Facilities Auth.	-	22	22	22
Housing Finance Agency	436	957	521	1,478
Human Rights	479	638	159	797
Iron Range Resources	479	578	99	677
Labor and Industry	2,701	3,096	395	3,491
Lieutenant Governor	131	91	(40)	51
Military Affairs	2,004	1,997	(7)	1,990
MN Educ. Computing Consortium	610	968	358	1,326
Natural Resources	24,008	24,399	391	24,790
Personnel	-	165	165	165
Pollution Control Agency	2,876	3,151	275	3,426
Public Employees Retire. Assoc.	-	-	-	-
Public Safety	20,305	19,955	(350)	19,605
Public Service	1,438	1,412	(26)	1,386
Revenue	11,198	11,679	481	12,160
Secretary of State	349	301	(48)	253
State Planning Agency	1,743	2,346	603	2,949
State Retirement System	392	390	(2)	388
State University System	89,498	62,877	(26,621)	36,256
Supreme Court	741	889	148	1,037
Teachers Retirement Assoc.	523	561	38	599
Transportation	58,561	56,715	(1,846)	54,869
University of Minnesota	-	-	-	-
Veterans Affairs	1,569	1,728	159	1,887
Welfare	82,875	78,982	(3,893)	75,089
Zoological Garden	218	1,381	1,163	2,544
Other	7,887	8,284	397	8,681
TOTAL	\$ 435,724	\$ 412,945	\$ (22,779)	\$ 378,243

*All are Actual 1976.

STATE OF MINNESOTA
DEPARTMENT OF FINANCE
FINANCIAL MANAGEMENT

Services Provided

Financial Management provides for the development and modification of the biennial budget system, the continuing development of Statewide Accounting and payroll systems, position control, revenue forecasting for the state, and active participation at the agency level by controllers.

FMC 74-4 Allowable Cost Standard

"Costs incurred for the development, preparation, presentation, and execution of budgets are allowable. Costs for services of a central budget office are generally not allowable since these are costs of general government. However, where employees of the central budget office actively participate in the grantee agency's budget process, the cost of identifiable services is allowable."

Allocable Services

Audit Control; Budget, Planning and Control; Controllers; and Financial Systems are 100% allowable. Economic Analysis is not allowable. General Support is 79.07% allowable, the rest being general cost of government.

Allocation Base

Number of transactions processed for each agency as a percentage of transactions processed for all state agencies. Controllers actual salaries are allocated to only those agencies to which they are assigned.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF FINANCE
FINANCIAL MANAGEMENT
Year Ended June 30, 1978

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
11000 - 21:10		
872259 Finance Agency Controller Services	\$ 522,700	\$ -
872358 Budget, Planning & Control	243,614	4,820 (1)
872283 Audit Control	38,148	-
863274 Fin Economic Analysis	77,219	77,219 (2)
872457 Fin Systems Development and Maints.	374,421	13,234 (1)
11000 - 31:10		
873158 Dept. General Support Services	498,047	112,075 (3)
	<u>\$1,754,149</u>	<u>\$207,348</u>
	Total Allowable	<u>\$1,546,801</u>

- (1) Computer Services F.Y. 1977 profit
- (2) General Cost of Government
- (3) Capital Expenditures \$2,558, Interest in rent \$7,350, General Cost of Government \$102,167

Minnesota Statewide Cost Allocation Plan
Financial Management
Fiscal Year Ended June 30, 1978

	<u>Allocation Base*</u>	<u>Percentage</u>	<u>F.Y. 1978 Allocation</u>
Administration	164,442	7.7385	\$ 84,107
Agriculture	34,019	1.6009	17,400
Arts Board	2,892	.1361	1,479
Attorney General	7,910	.3722	4,046
Auditor	3,168	.1491	1,620
CETA Central	5,483	.2580	2,804
Commerce	21,031	.9897	10,757
Community College Board	97,475	4.5871	49,856
Corrections	82,878	3.9001	42,390
County Attorney's Council	771	.0363	394
Crime Control Planning Board	11,005	.5179	5,629
Economic Development	5,573	.2623	2,850
Economic Security	282,525	13.2953	144,503
Education	132,945	6.2563	67,997
Energy Agency	8,391	.3949	4,292
Finance	2,646	.1245	1,353
Governor's Office	3,669	.1727	1,877
Handicapped, Council on	2,152	.1013	1,101
Health	65,349	3.0753	33,424
Hearing Examiners Office	4,662	.2194	2,384
Higher Educ. Coord. Board	8,588	.4041	4,393
Higher Educ. Facilities Auth.	15	.0007	8
Housing Finance Agency	8,966	.4219	4,586
Human Rights	2,873	.1352	1,469
Iron Range Resources	4,173	.1964	2,134
Labor and Industry	34,780	1.6367	17,789
Lieutenant Governor	457	.0215	234
Military Affairs	8,774	.4129	4,488
MN Educ. Computing Consortium	10,122	.4763	5,177
Natural Resources	135,478	6.3754	69,293
Personnel	2,586	.1217	1,323
Pollution Control Agency	18,137	.8535	9,277
Public Employees Retire. Assoc.	3,399	.1600	1,738
Public Safety	270,697	12.7387	138,453
Public Service	7,402	.3483	3,786
Revenue	40,283	1.8957	20,604
Secretary of State	7,166	.3372	3,665
State Planning Agency	21,708	1.0216	11,103
State Retirement System	4,357	.2050	2,228
State University System	144,121	6.7822	73,714
Supreme Court	8,727	.4107	4,464
Teachers Retirement Assoc.	2,313	.1088	1,183
Transportation	160,960	7.5746	82,326
University of Minnesota	969	.0456	496
Veterans Affairs	14,367	.6761	7,348
Welfare	194,152	9.1366	99,303
Zoological Garden	12,326	.5800	6,304
Other	58,112	2.7347	29,722
TOTAL	<u>2,124,994</u>	<u>100.0000</u>	<u>\$1,086,871</u>

*Based on number of transactions.

Minnesota Statewide Cost Allocation Plan
Financial Management
Fiscal Year Ended June 30, 1978

	<u>Financial Management Allocation</u>	<u>Controllers Salaries</u>	<u>Total Financial Management Allocation</u>
Administration	\$ 84,107	\$ 17,708	\$ 101,815
Agriculture	17,400	14,984	32,384
Arts Board	1,479	736	2,215
Attorney General	4,046	3,485	7,531
Auditor	1,620	1,397	3,017
CETA Central	2,804	590	3,394
Commerce	10,757	11,066	21,823
Community College Board	49,856	24,890	74,746
Corrections	42,390	29,883	72,273
County Attorney's Council	394	406	800
Crime Control Planning Board	5,629	3,968	9,597
Economic Development	2,850	518	3,368
Economic Security	144,503	26,179	170,682
Education	67,997	33,946	101,943
Energy Agency	4,292	3,223	7,515
Finance	1,353	285	1,638
Governor's Office	1,877	395	2,272
Handicapped, Council on	1,101	689	1,790
Health	33,424	20,971	54,395
Hearing Examiners Office	2,384	2,052	4,436
Higher Educ. Coord. Board	4,393	2,198	6,591
Higher Educ. Facilities Auth.	8	-	8
Housing Finance Agency	4,586	4,205	8,791
Human Rights	1,469	923	2,392
Iron Range Resources	2,134	964	3,098
Labor and Industry	17,789	3,222	21,011
Lieutenant Governor	234	49	283
Military Affairs	4,488	4,617	9,105
MN Educ. Computing Consortium	5,177	2,586	7,763
Natural Resources	69,293	31,257	100,550
Personnel	1,323	279	1,602
Pollution Control Agency	9,277	6,967	16,244
Public Employees Retire. Assoc.	1,738	1,593	3,331
Public Safety	138,453	19,807	158,260
Public Service	3,786	2,842	6,628
Revenue	20,604	18,888	39,492
Secretary of State	3,665	3,157	6,822
State Planning Agency	11,103	8,337	19,440
State Retirement System	2,228	2,042	4,270
State University System	73,714	36,808	110,522
Supreme Court	4,464	4,591	9,055
Teachers Retirement Assoc.	1,183	593	1,776
Transportation	82,326	33,687	116,013
University of Minnesota	496	245	741
Veterans Affairs	7,348	4,610	11,958
Welfare	99,303	26,526	125,829
Zoological Garden	6,304	4,736	11,040
Other	29,722	36,830	66,552
TOTAL	<u>\$1,086,871</u>	<u>\$459,930</u>	<u>\$1,546,801</u>

LEGISLATIVE REFERENCE LIBRARY
STATE OF MINNESOTA

State of Minnesota Roll Forward Calculation
 Financial Management
 Fiscal Year Ended June 30, 1978

	Adjusted Fixed F.Y. 1978*	Actual F.Y. 1978	Adjustment Roll Forward	Fixed F.Y. 1980
Administration	\$ 100,567	\$ 101,815	\$ 1,248	\$ 103,063
Agriculture	18,683	32,384	13,701	46,085
Arts Board	1,496	2,215	719	2,934
Attorney General	2,349	7,531	5,182	12,713
Auditor	2,746	3,017	271	3,288
CETA Central	-	3,394	3,394	3,394
Commerce	17,424	21,823	4,399	26,222
Community College Board	46,701	74,746	28,045	102,791
Corrections	53,496	72,273	18,777	91,050
County Attorney's Council	787	800	13	813
Crime Control Planning Board	4,936	9,597	4,661	14,258
Economic Development	5,374	3,368	(2,006)	1,362
Economic Security	87,187	170,682	83,495	254,177
Education	64,781	101,943	37,162	139,105
Energy Agency	3,781	7,515	3,734	11,249
Finance	-	1,638	1,638	1,638
Governor's Office	3,082	2,272	(810)	1,462
Handicapped, Council on	-	1,790	1,790	1,790
Health	40,221	54,395	14,174	68,569
Hearing Examiners Office	-	4,436	4,436	4,436
Higher Educ. Coord. Board	-	6,591	6,591	6,591
Higher Educ. Facilities Auth.	-	8	8	8
Housing Finance Agency	3,690	8,791	5,101	13,892
Human Rights	1,640	2,392	752	3,144
Iron Range Resources	1,773	3,098	1,325	4,423
Labor and Industry	23,188	21,011	(2,177)	18,834
Lieutenant Governor	400	283	(117)	166
Military Affairs	6,568	9,105	2,537	11,642
MN Educ. Computing Consortium	3,819	7,763	3,944	11,707
Natural Resources	86,566	100,550	13,984	114,534
Personnel	-	1,602	1,602	1,602
Pollution Control Agency	12,228	16,244	4,016	20,260
Public Employees Retire. Assoc.	1,828	3,331	1,503	4,834
Public Safety	161,406	158,260	(3,146)	155,114
Public Service	7,860	6,628	(1,232)	5,396
Revenue	32,734	39,492	6,758	46,250
Secretary of State	7,640	6,822	(818)	6,004
State Planning Agency	9,307	19,440	10,133	29,573
State Retirement System	3,118	4,270	1,152	5,422
State University System	98,458	110,522	12,064	122,586
Supreme Court	2,210	9,055	6,845	15,900
Teachers Retirement Assoc.	1,556	1,776	220	1,996
Transportation	113,422	116,013	2,591	118,604
University of Minnesota	-	741	741	741
Veterans Affairs	11,593	11,958	365	12,323
Welfare	120,907	125,829	4,922	130,751
Zoological Garden	2,710	11,040	8,330	19,370
Other	45,417	66,552	21,135	87,687
TOTAL	\$ 1,213,649	\$ 1,546,801	\$ 333,152	\$ 1,859,753

* All are actual 1976.

STATE OF MINNESOTA
DEPARTMENT OF FINANCE
STATEWIDE ACCOUNTING

Services Provided

This section 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, expenditures, cash balances and outstanding obligations.

FMC 74-4 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 maintaining central accounting records required for overall state or local government purposes, such as appropriation and fund accounts by the Treasurer, Comptroller, or similar officials, is considered to be a general expense of government and is not allowable.

Allocable Services

Statewide Accounting operations are 89.85% allowable, the rest being general cost of government; cash management is not allowable.

Allocation Base

Number of transactions processed for each agency as a percentage of transactions processed for all state agencies.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
DEPARTMENT OF FINANCE
STATEWIDE ACCOUNTING
Year Ended June 30, 1978

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
11000-11:10		
871152 Accounting Operations	\$ 250,937	\$ 25,470 (1)
871160 General Accounting	136,697	13,875 (1)
871178 Quality Control	255,707	25,954 (1)
871186 Accounting System Support Operations	1,174,579	192,026 (2)
871350 Cash Management Debt Issuance	43,507	43,507 (1)
	<u>\$1,861,427</u>	<u>\$300,832</u>
	Total Allowable	<u>\$1,560,595</u>

(1) General Cost of Government

(2) Capital Equipment \$4,375, Computer Services F.Y. 1977 profit \$76,656
General Cost of Government \$110,995

Minnesota Statewide Cost Allocation Plan
Statewide Accounting
Fiscal Year Ended June 30, 1978

	<u>Allocation Base*</u>	<u>Percentage</u>	<u>F.Y. 1978 Allocation</u>
Administration	164,442	7.7385	\$ 120,766
Agriculture	34,019	1.6009	24,983
Arts Board	2,892	.1361	2,124
Attorney General	7,910	.3722	5,809
Auditor	3,168	.1491	2,327
CETA Central	5,483	.2580	4,027
Commerce	21,031	.9897	15,445
Community College Board	97,475	4.5871	71,586
Corrections	82,878	3.9001	60,866
County Attorney's Council	771	.0363	566
Crime Control Planning Board	11,005	.5179	8,082
Economic Development	5,573	.2623	4,093
Economic Security	282,525	13.2953	207,486
Education	132,945	6.2563	97,635
Energy Agency	8,391	.3949	6,162
Finance	2,646	.1245	1,943
Governor's Office	3,669	.1727	2,694
Handicapped, Council on	2,152	.1013	1,580
Health	65,349	3.0753	47,992
Hearing Examiners Office	4,662	.2194	3,424
Higher Educ. Coord. Board	8,588	.4041	6,307
Higher Educ. Facilities Auth.	15	.0007	11
Housing Finance Agency	8,966	.4219	6,585
Human Rights	2,873	.1352	2,110
Iron Range Resources	4,173	.1964	3,065
Labor and Industry	34,780	1.6367	25,542
Lieutenant Governor	457	.0215	336
Military Affairs	8,774	.4129	6,444
MN Educ. Computing Consortium	10,122	.4763	7,434
Natural Resources	135,478	6.3754	99,495
Personnel	2,586	.1217	1,899
Pollution Control Agency	18,137	.8535	13,320
Public Employees Retire. Assoc.	3,399	.1600	2,496
Public Safety	270,697	12.7387	198,800
Public Service	7,402	.3483	5,436
Revenue	40,283	1.8957	29,584
Secretary of State	7,166	.3372	5,263
State Planning Agency	21,708	1.0216	15,942
State Retirement System	4,357	.2050	3,200
State University System	144,121	6.7822	105,842
Supreme Court	8,727	.4107	6,409
Teachers Retirement Assoc.	2,313	.1088	1,699
Transportation	160,960	7.5746	118,209
University of Minnesota	969	.0456	712
Veterans Affairs	14,367	.6761	10,551
Welfare	194,152	9.1366	142,585
Zoological Garden	12,326	.5800	9,052
Other	58,112	2.7347	42,677
TOTAL	<u><u>2,124,994</u></u>	<u><u>100.0000</u></u>	<u><u>\$1,560,595</u></u>

* Based on number of transactions.

State of Minnesota Roll Forward Calculation
Statewide Accounting
Fiscal Year Ended June 30, 1978

	Adjusted Fixed F.Y. 1978*	Actual F.Y. 1978	Adjustment Roll Forward	Fixed F.Y. 1980
Administration	\$ 150,851	\$ 120,766	\$ (30,035)	\$ 90,681
Agriculture	28,024	24,983	(3,041)	21,942
Arts Board	2,244	2,124	(120)	2,004
Attorney General	3,523	5,809	2,286	8,095
Auditor	4,120	2,327	(1,793)	534
CETA Central	-	4,027	4,027	4,027
Commerce	26,137	15,445	(10,692)	4,753
Community College Board	70,051	71,586	1,535	73,121
Corrections	80,244	60,866	(19,378)	41,488
County Attorney's Council	1,180	566	(614)	(48)
Crime Control Planning Board	7,405	8,082	677	8,759
Economic Development	8,061	4,093	(3,968)	125
Economic Security	130,780	207,486	76,706	284,192
Education	97,171	97,635	464	98,099
Energy Agency	5,672	6,162	490	6,652
Finance	-	1,943	1,943	1,943
Governor's Office	4,623	2,694	(1,929)	765
Handicapped, Council on	-	1,580	1,580	1,580
Health	60,331	47,992	(12,339)	35,653
Hearing Examiners Office	-	3,424	3,424	3,424
Higher Educ. Coord. Board	-	6,307	6,307	6,307
Higher Educ. Facilities Auth.	-	11	11	11
Housing Finance Agency	5,536	6,585	1,049	7,634
Human Rights	2,460	2,110	(350)	1,760
Iron Range Resources	2,660	3,065	405	3,470
Labor and Industry	34,782	25,542	(9,240)	16,302
Lieutenant Governor	601	336	(265)	71
Military Affairs	9,852	6,444	(3,408)	3,036
MN Educ. Computing Consortium	5,729	7,434	1,705	9,139
Natural Resources	129,850	99,495	(30,355)	69,140
Personnel	-	1,899	1,899	1,899
Pollution Control Agency	18,343	13,320	(5,023)	8,297
Public Employees Retire. Assoc.	2,741	2,496	(245)	2,251
Public Safety	242,109	198,800	(43,309)	155,491
Public Service	11,791	5,436	(6,355)	(919)
Revenue	49,102	29,584	(19,518)	10,066
Secretary of State	11,460	5,263	(6,197)	(934)
State Planning Agency	13,961	15,942	1,981	17,923
State Retirement System	4,676	3,200	(1,476)	1,724
State University System	147,688	105,842	(41,846)	63,996
Supreme Court	3,315	6,409	3,094	9,503
Teachers Retirement Assoc.	2,334	1,699	(635)	1,064
Transportation	170,134	118,209	(51,925)	66,284
University of Minnesota	-	712	712	712
Veterans Affairs	17,390	10,551	(6,839)	3,712
Welfare	181,361	142,535	(38,776)	103,809
Zoological Garden	4,065	9,052	4,987	14,039
Other	68,126	42,677	(25,449)	17,228
TOTAL	\$1,820,483	\$1,560,595	\$(259,888)	\$1,280,804

*All are actual 1976.

STATE OF MINNESOTA
PERSONNEL DEPARTMENT

Services Provided

The Personnel Department is responsible for directing and coordinating a comprehensive personnel system for the executive branch of Minnesota state government. Its services include recruitment, examination, training and placement. It classifies positions, conducts salary studies, and establishes pay rates. In addition, the department administers the Federal Social Security Program, the Federal Intergovernmental Personnel Act, labor relations functions, and the administering of employee benefits; which include hospitalization, major medical, dental, and life insurance programs.

FMC 74-4 Allocable Cost Standard

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

Allocable Services

All of the services of the Personnel Department applicable to state agencies are allocable.

Allocation Base

The average number of employees for each agency as a percentage of the average number of employees for all agencies.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
PERSONNEL DEPARTMENT

Year Ended June 30, 1978

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
16400-21:10		
854943 Employee Benefits	\$ 54,665	\$ -
856773 Recruiting and Selection	467,242	8,583 (1)
856906 Classification and Compensation	190,189	310 (2)
16400-22:10		
All Training and Development	312,094	20,032 (3)
16400-23:10		
All Employee Employer Services	483,655	720 (4)
16400:25:10		
All General Support	699,546	18,170 (5)
16400-25:10		
856666 Personnel Mgmt. Info. System - L78	4,800	-
16400-27:10		
856674 Examining and Referral Laws 78	<u>7,475</u>	<u>-</u>
	\$2,219,666	47,815
	Total Allowable	<u>\$2,171,851</u>

- (1) Capital Expenditures \$1,173, Computer Services F.Y. 1977 profit \$2,113
 IPA Match \$5,297
- (2) Capital Expenditures
- (3) Capital Expenditures \$3,223, Computer Services F.Y. 1977 profit \$543,
 IPA Match \$16,266
- (4) Capital Expenditures \$171, Computer Services F.Y. 1977 profit \$242,
 IPA Match \$307
- (5) Capital Expenditures \$7,501, Grants \$200, Computer Services F.Y. 1977
 profit \$1,691, IPA Match \$8,778

Minnesota Statewide Cost Allocation Plan
Personnel Services
Fiscal Year Ended June 30, 1978

	Allocation Base*	Percentage	F.Y. 1978 Allocation
Administration	892	3.0696	\$ 66,668
Agriculture	506	1.7413	37,818
Arts Board	12	.0413	897
Attorney General	184	.6332	13,752
Auditor	88	.3028	6,577
CETA Central	817	2.8115	61,062
Commerce	210	.7227	15,695
Community College Board	593	2.0407	44,320
Corrections	1,541	5.3030	115,173
County Attorney's Council	5	.0172	374
Crime Control Planning Board	90	.3097	6,727
Economic Development	47	.1617	3,513
Economic Security	2,336	8.0388	174,591
Education	714	2.4571	53,364
Energy Agency	67	.2306	5,008
Finance	13	.0447	972
Governor's Office	56	.1927	4,185
Handicapped, Council on	10	.0344	747
Health	719	2.4743	53,738
Hearing Examiners Office	22	.0757	1,644
Higher Educ. Coord. Board	75	.2581	5,605
Higher Educ. Facilities Auth.	2	.0069	149
Housing Finance Agency	86	.2960	6,428
Human Rights	47	.1617	3,513
Iron Range Resources	61	.2099	4,559
Labor and Industry	252	.8672	18,834
Lieutenant Governor	8	.0275	598
Military Affairs	184	.6332	13,752
MN Educ. Computing Consortium	67	.2306	5,008
Natural Resources	1,847	6.3560	138,044
Personnel	14	.0482	1,046
Pollution Control Agency	273	.9395	20,404
Public Employees Retire. Assoc.	-	-	-
Public Safety	1,745	6.0050	130,420
Public Service	122	.4198	9,118
Revenue	889	3.0593	66,443
Secretary of State	28	.0964	2,093
State Planning Agency	203	.6986	15,172
State Retirement System	36	.1239	2,691
State University System	1,620	5.5749	121,078
Supreme Court	79	.2719	5,904
Teachers Retirement Assoc.	51	.1755	3,812
Transportation	4,994	17.1857	373,248
University of Minnesota	-	-	-
Veterans Affairs	160	.5506	11,958
Welfare	6,602	22.7193	493,429
Zoological Garden	127	.4370	9,492
Other	565	1.9443	42,228
TOTAL	<u>29,059</u>	<u>100.00</u>	<u>\$2,171,851</u>

* Based on average number of employees

State of Minnesota Roll Forward Calculation
Personnel Services
Fiscal Year Ended June 30, 1978

	Adjusted Fixed F.Y. 1978*	Actual F.Y. 1978	Adjustment Roll Forward	Fixed F.Y. 1980
Administration	\$ 54,988	\$ 66,668	\$ 11,680	\$ 78,348
Agriculture	33,594	37,818	4,224	42,042
Arts Board	1,414	897	(517)	380
Attorney General	4,420	13,752	9,332	23,084
Auditor	6,011	6,577	566	7,143
CETA Central	-	61,062	61,062	61,062
Commerce	13,084	15,695	2,611	18,306
Community College Board	39,252	44,320	5,068	49,388
Corrections	96,361	115,173	18,812	133,985
County Attorney's Council	177	374	197	571
Crime Control Planning Board	6,542	6,727	185	6,912
Economic Development	3,182	3,513	331	3,844
Economic Security	149,877	174,591	24,714	199,305
Education	23,926	53,364	29,438	82,802
Energy Agency	2,122	5,008	2,886	7,894
Finance	-	972	972	972
Governor's Office	3,536	4,185	649	4,834
Handicapped, Council on	-	747	747	747
Health	43,318	53,738	10,420	64,158
Hearing Examiners Office	-	1,644	1,644	1,644
Higher Educ. Coord. Board	-	5,605	5,605	5,605
Higher Educ. Facilities Auth.	-	149	149	149
Housing Finance Agency	2,475	6,428	3,953	10,381
Human Rights	2,652	3,513	861	4,374
Iron Range Resources	2,475	4,559	2,084	6,643
Labor and Industry	14,675	18,834	4,159	22,993
Lieutenant Governor	707	598	(109)	489
Military Affairs	11,316	13,752	2,436	16,188
MN Educ. Computing Consortium	3,713	5,008	1,295	6,303
Natural Resources	97,422	138,044	40,622	178,666
Personnel	-	1,046	1,046	1,046
Pollution Control Agency	15,205	20,404	5,199	25,603
Public Employees Retire. Assoc.	-	-	-	-
Public Safety	109,091	130,420	21,329	151,749
Public Service	6,896	9,118	2,222	11,340
Revenue	64,535	66,443	1,908	68,351
Secretary of State	1,768	2,093	325	2,418
State Planning Agency	8,840	15,172	6,332	21,504
State Retirement System	2,298	2,691	393	3,084
State University System	107,677	121,078	13,401	134,479
Supreme Court	3,713	5,904	2,191	8,095
Teachers Retirement Assoc.	3,006	3,812	806	4,618
Transportation	327,804	373,248	45,444	418,692
University of Minnesota	-	-	-	-
Veterans Affairs	8,487	11,958	3,471	15,429
Welfare	452,808	493,429	40,621	534,050
Zoological Garden	1,238	9,492	8,254	17,746
Other	37,484	42,228	4,744	46,972
TOTAL	\$ 1,768,089	\$ 2,171,851	\$ 403,762	\$ 2,504,388

* All are actual 1976.

STATE OF MINNESOTA
STATE TREASURER

Services Provided

The State 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. Investment of state funds.
5. Debt service
6. Unclaimed property

FMC 74-4 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."

Allocable Services

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

Allocation Base

The number of transactions plus subsystem warrants processed for each agency as a percentage of the total transactions plus subsystem warrants processed for all state agencies.

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN
STATE TREASURER

Year Ended June 30, 1978

<u>Appropriation Account</u> <u>Allotment Account</u>	<u>Total</u> <u>Expenditures</u>	<u>Services or</u> <u>Costs not</u> <u>Allowable</u>
13100-01:10		
658401 Treas-Operations-Salaries	\$323,248	\$213,358 (1)
658419 Treas-Operations-Supp. & Exp.	<u>133,289</u>	<u>93,635 (2)</u>
	\$456,537	\$306,993
	Subtotal	\$149,544
	Depreciation-Equipment	<u>19,000 (3)</u>
	Total Allowable	<u>\$168,544</u>

- (1) Salaries not applicable to the cash receipt and warrant redemption function: Allowable salaries are actual salaries of employees working in these two functions.
- (2) Capital Expenditures \$39,763, Non expenses \$140, Interest in rent \$1,373, Supplies and expense not applicable to cash receipt and warrant redemption \$52,359
- (3) Depreciation on warrant redemption computer equipment \$203,697-\$13,697/10 yrs.

Minnesota Statewide Cost Allocation Plan
State Treasurer
Fiscal Year Ended June 30, 1978

	<u>Allocation Base*</u>	<u>Percentage</u>	<u>F.Y. 1978 Allocation</u>
Administration	164,442	3.4021	\$ 5,734
Agriculture	34,019	.7038	1,186
Arts Board	2,892	.0598	101
Attorney General	7,910	.1637	276
Auditor	3,168	.0655	110
CETA Central	5,483	.1134	191
Commerce	21,031	.4351	733
Community College Board	97,475	2.0167	3,399
Corrections	82,878	1.7147	2,890
County Attorney's Council	772	.0160	27
Crime Control Planning Board	11,005	.2277	384
Economic Development	5,573	.1153	194
Economic Security	282,525	5.8452	9,852
Education	132,945	2.7505	4,636
Energy Agency	8,391	.1736	293
Finance	2,646	.0547	92
Governor's Office	3,669	.0759	128
Handicapped, Council on	2,152	.0445	75
Health	65,349	1.3520	2,279
Hearing Examiners Office	4,662	.0965	163
Higher Educ. Coord. Board	95,615	1.9782	3,334
Higher Educ. Facilities Auth.	15	.0003	1
Housing Finance Agency	8,966	.1855	313
Human Rights	2,873	.0594	100
Iron Range Resources	4,173	.0863	145
Labor and Industry	34,780	.7196	1,213
Lieutenant Governor	457	.0095	16
Military Affairs	8,774	.1815	306
MN Educ. Computing Consortium	10,122	.2094	353
Natural Resources	135,478	2.8029	4,724
Personnel	2,586	.0535	90
Pollution Control Agency	18,137	.3752	632
Public Employees Retire. Assoc.	211,769	4.3813	7,384
Public Safety	291,935	6.0398	10,180
Public Service	7,402	.1531	258
Revenue	2,024,251	41.8798	70,586
Secretary of State	7,166	.1483	250
State Planning Agency	21,708	.4491	757
State Retirement System	128,167	2.6516	4,469
State University System	144,121	2.9817	5,025
Supreme Court]	8,727	.1806	304
Teachers Retirement Assoc.	114,702	2.3731	4,000
Transportation	160,960	3.3301	5,613
University of Minnesota	969	.0200	34
Veterans Affairs	14,367	.2972	501
Welfare	338,655	7.0064	11,809
Zoological Garden	12,326	.2550	430
Other	85,296	1.7649	\$ 2,974
TOTAL	<u>4,833,483</u>	<u>100.00</u>	<u>\$168,544</u>

* Based on number of transactions plus number of subsystem warrants.

State of Minnesota Roll Forward Calculation
State Treasurer
Fiscal Year Ended June 30, 1978

	Adjusted Fixed F.Y. 1978*	Actual F.Y. 1978	Adjustment Roll Forward	Fixed F.Y. 1980
Administration	\$ 8,996	\$ 5,734	\$ (3,262)	\$ 2,472
Agriculture	1,449	1,186	(263)	923
Arts Board	117	101	(16)	85
Attorney General	187	276	89	365
Auditor	234	110	(124)	(14)
CETA Central	-	191	191	191
Commerce	1,449	733	(716)	17
Community College Board	4,416	3,399	(1,017)	2,382
Corrections	4,229	2,890	(1,339)	1,551
County Attorney's Council	70	27	(43)	(16)
Crime Control Planning Board	467	384	(83)	301
Economic Development	444	194	(250)	(56)
Economic Security	7,781	9,852	2,071	11,923
Education	6,168	4,636	(1,532)	3,104
Energy Agency	304	293	(11)	282
Finance	-	92	92	92
Governor's Office	280	128	(152)	(24)
Handicapped, Council on	-	75	75	75
Health	3,271	2,279	(992)	1,287
Hearing Examiners Office	-	163	163	163
Higher Educ. Coord. Board	-	3,334	3,334	3,334
Higher Educ. Facilities Auth.	-	1	1	1
Housing Finance Agency	257	313	56	369
Human Rights	117	100	(17)	83
Iron Range Resources	140	145	5	150
Labor and Industry	1,916	1,213	(703)	510
Lieutenant Governor	47	16	(31)	(15)
Military Affairs	514	306	(208)	98
MN Educ. Computing Consortium	374	353	(21)	332
Natural Resources	7,454	4,724	(2,730)	1,994
Personnel	-	90	90	90
Pollution Control Agency	1,005	632	(373)	259
Public Employees Retire. Assoc.	11,169	7,384	(3,785)	3,599
Public Safety	16,099	10,180	(5,919)	4,261
Public Service	584	258	(326)	(68)
Revenue	94,773	70,586	(24,187)	46,399
Secretary of State	584	250	(334)	(84)
State Planning Agency	584	757	173	930
State Retirement System	6,729	4,469	(2,260)	2,209
State University System	9,300	5,025	(4,275)	750
Supreme Court	187	304	117	421
Teachers Retirement Assoc.	6,192	4,000	(2,192)	1,808
Transportation	9,931	5,613	(4,318)	1,295
University of Minnesota	-	34	34	34
Veterans Affairs	887	501	(386)	115
Welfare	19,885	11,809	(8,076)	3,733
Zoological Garden	234	430	196	626
Other	4,837	2,974	(1,863)	1,111
TOTAL	\$ 233,661	\$ 168,544	\$ (65,117)	\$ 99,447

* All are actual 1976.

STATE OF MINNESOTA

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1977-1978

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STATE OF MINNESOTA
Fiscal Year 1978 Statewide Cost Allocation Plan Summary
Allocation of Retained Earning Credits for Billed Services

	Total	Addressograph	Capitol WATS	Central Duplicating	Central Motor Pool	Central Stores	Documents	Mail Inserting	Office Equipment Repair
Administration	\$ 129,559	\$ 266	\$ 3,479	\$ 16,413	\$ 42,507	\$ 21,960	\$ 9,270	\$ 843	\$ 34,821
Agriculture	143,731	290	4,692	5,960	126,209	1,910	85	921	3,664
Arts Board	6,356	6	617	35	1,413	168	---	19	4,098
Attorney General	36,935	87	4,142	653	6,192	1,865	1,133	276	22,587
Auditor	14,607	25	475	648	501	286	12	79	12,581
Ceta Central	3,803	5	222	109	372	118	3	16	2,958
Commerce	42,568	284	1,989	3,392	23,228	1,692	484	901	10,598
Community College Board	71,313	100	3,826	3,751	38,056	18,991	512	316	5,761
Corrections	136,733	116	7,568	5,035	94,960	8,752	3,785	368	16,149
County Attorney's Council	1,104	10	116	580	110	119	1	33	135
Crime Control Planning Board	9,845	38	1,794	3,479	3,210	922	38	119	245
Economic Development	27,368	240	1,450	6,804	7,728	283	6	761	10,096
Economic Security	124,374	134	18,546	11,189	50,272	18,092	893	426	24,822
Education	178,663	983	15,993	42,519	99,574	7,305	755	3,120	8,414
Energy Agency	20,069	79	2,125	6,339	4,792	1,087	40	251	5,356
Finance	1,725	54	915	134	126	91	12	172	221
Governor's Office	16,067	86	1,549	2,865	3,614	736	20	274	6,923
Handicapped, Council on	2,327	50	427	865	222	229	23	159	352
Health	116,932	41	5,626	5,240	97,519	7,459	696	129	222
Hearing Examiners Office	3,062	10	81	230	2,328	332	50	31	---
Higher Educ. Coord. Board	15,428	173	1,388	6,312	4,820	595	76	548	1,516
Higher Educ. Facilities Auth.	---	---	---	---	---	---	---	---	---
Housing Finance Agency	32,790	100	1,991	3,818	7,098	1,011	2	316	18,454
Human Rights	10,195	39	1,117	1,162	1,427	792	269	123	5,266
Iron Range Resources	7,733	2	17	19	7,372	262	---	8	53
Labor and Industry	62,840	331	2,113	2,316	42,441	1,846	594	1,049	12,150
Lieutenant Governor	2,594	2	347	---	1,567	34	---	8	636
Military Affairs	4,849	3	2,149	52	549	214	33	9	1,840
MN. Educ. Computing Consortium	100,478	24	88,005	2,969	8,680	695	29	76	---
Natural Resources	170,791	882	11,756	20,847	108,386	10,805	2,699	2,799	12,617
Personnel	1,793	23	98	833	501	94	3	73	168
Pollution Control Agency	67,991	34	6,085	9,447	40,413	2,852	358	108	8,694
Public Employees Retire. Assoc.	3,165	504	180	496	---	365	22	1,598	---
Public Safety	190,801	6,459	13,786	19,882	94,778	8,544	5,688	20,497	21,167
Public Service	10,613	17	1,496	1,981	4,864	1,184	54	53	964
Revenue	136,286	3,321	5,625	17,461	70,631	6,531	789	10,540	21,328
Secretary of State	3,084	86	254	819	84	431	183	273	954
State Planning Agency	48,117	183	5,307	17,503	18,019	1,873	57	582	4,593
State Retirement System	3,287	131	34	1,152	891	136	21	414	508
State University System	71,021	57	12,128	3,857	4,335	44,594	758	180	5,112
Supreme Court	6,079	84	837	2,245	1,526	981	95	268	43
Teachers Retirement Assoc.	5,624	185	195	1,946	1,530	261	47	588	872
Transportation	98,329	591	17,959	40,006	14,804	13,351	1,318	1,876	8,424
University of Minnesota	---	---	---	---	---	---	---	---	---
Veterans Affairs	8,310	20	201	211	5,560	616	54	64	1,584
Welfare	194,980	2,625	33,504	36,947	58,663	23,676	821	8,330	30,414
Zoological Garden	4,322	---	2	1,715	77	1,259	27	1	1,241
Other - State Agencies	92,683	392	3,138	11,368	56,044	3,058	804	1,244	16,635
Other - Non-State Agencies	288,546	16	36,478	863	92,485	3,380	139,088	50	16,186
TOTAL	\$2,729,870	\$19,188	\$321,822	\$322,467	\$1,250,478	\$221,837	\$171,707	\$60,889	\$361,482

SECTION IX

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
ADDRESSOGRAPH

Services Provided

To provide the addressing of envelopes, newsletters, and labels for all state agencies and departments.

FMC 74-4 Allowable Cost Standard

"Cost of professional services rendered by individuals or organizations not a part of the grantee department is allowable subject to such prior authorization as may be required by the Federal grantor agency."

How Rates are Computed

Rates are based on historical costs of operating; such as, labor, materials and overhead. In addition, the past profits or losses are included in the rate computation.

Department of Administration
Addressograph
Statement of Operations for the Fiscal Year Ended June 30

	1978 (actual)	1979 (estimated)
Revenue	\$ 21,669	\$ 32,760
Cost of Sales:		
Beginning Inventory	633	1,169
Purchases	5,833	8,531
Ending Inventory	1,169	1,200
Total Cost of Sales	<u>5,297</u>	<u>8,500</u>
Gross Operating Revenue	<u>16,372</u>	<u>24,260</u>
Operating Expenses:		
Salaries and Fringe	20,921	15,120
Rents	1,162	1,100
Repairs	1,096	1,500
Other Purchases Services	58	50
Depreciation	2,609	2,608
Department Overhead	3,627	3,863
Total Operating Expenses	<u>29,473</u>	<u>24,241</u>
Excess (deficit) of Revenue over Expenses	<u><u>\$(13,101)</u></u>	<u><u>\$ 19</u></u>

Department of Administration
Addressograph
Balance Sheet as of June 30

	1978 (actual)	1979 (estimated)
<u>Assets</u>		
Cash	\$ 0	\$ 1,165
Accounts Receivable	185	500
Inventory	1,169	1,200
Fixed Assets	36,256	36,256
Accumulated Depreciation	(16,375)	(18,983)
Total Assets	<u><u>\$ 21,235</u></u>	<u><u>\$ 20,138</u></u>
<u>Liabilities, Contributions and Retained Earnings</u>		
Accounts Payable	\$ 3,627	\$ 2,511
Original Appropriation	12,850	12,850
Retained Earnings-Credited in State		
Cost Allocation Plan*	17,859	17,859
Retained Earnings-Not Credited	(13,101)	(13,082)
Total Liabilities, Contributions, and Retained Earnings	<u><u>\$ 21,235</u></u>	<u><u>\$ 20,138</u></u>
* Amount credited in Statewide Cost Allocation Plans		
F.Y. 1968 to F.Y. 1973	\$ (1,329)	
F.Y. 1978	19,188	
	<u><u>\$ 17,859</u></u>	

Minnesota Statewide Cost Allocation Plan
 Addressograph
 Allocation of Retained Earnings Credited Through State Cost Allocation Plan

	Allocation Base*	Percentage	Retained Earnings Credited
Administration	\$ 50,778.61	1.3851	\$ 266
Agriculture	55,467.52	1.5130	290
Arts Board	1,164.43	.0318	6
Attorney General	16,645.03	.4540	87
Auditor	4,729.15	.1290	25
CETA Central	961.39	.0262	5
Commerce	54,278.35	1.4806	284
Community College Board	19,048.57	.5196	100
Corrections	22,159.05	.6044	116
County Attorney's Council	1,973.81	.0538	10
Crime Control Planning Board	7,177.31	.1958	38
Economic Development	45,805.01	1.2494	240
Economic Security	25,630.86	.6991	134
Education	187,860.72	5.1243	983
Energy Agency	15,097.51	.4118	79
Finance	10,368.87	.2828	54
Governor's Office	16,472.86	.4493	86
Handicapped, Council on	9,578.55	.2613	50
Health	7,744.45	.2113	41
Hearing Examiners Office	1,846.58	.0504	10
Higher Educ. Coord. Board	32,964.73	.8992	173
Higher Educ. Facilities Auth.	---	---	---
Housing Finance Agency	19,025.45	.5190	100
Human Rights	7,407.43	.2021	39
Iron Range Resources	472.96	.0129	2
Labor and Industry	63,156.24	1.7227	331
Lieutenant Governor	474.68	.0130	2
Military Affairs	518.09	.0141	3
MN Educ. Computing Consortium	4,549.83	.1241	24
Natural Resources	169,544.63	4.5974	882
Personnel	4,382.29	.1195	23
Pollution Control Agency	6,487.19	.1770	34
Public Employees Retire. Assoc.	96,219.24	2.6246	504
Public Safety	1,234,117.50	33.6634	6,459
Public Service	3,212.27	.0876	17
Revenue	634,571.21	17.3094	3,321
Secretary of State	16,416.92	.4478	86
State Planning Agency	35,035.55	.9557	183
State Retirement System	24,949.64	.6806	131
State University System	10,856.20	.2961	57
Supreme Court	16,130.74	.4400	84
Teachers Retirement Assoc.	35,397.90	.9656	185
Transportation	112,975.88	3.0817	591
University of Minnesota	---	---	---
Veterans Affairs	3,878.74	.1058	20
Welfare	501,528.07	13.6803	2,625
Zoological Garden	43.66	.0012	---
Other - State Agencies	74,927.53	2.0438	392
Other - Non State Agencies	3,020.50	.0824	16
Total	\$ 3,666,053.70	100.00	\$ 19,188

* Based on Central Mail Receipts July 1, 1977 to June 30, 1978.

C. ADDRESSING SERVICE CHARGES

These rates are subject to change without notice

ADDRESSING LETTER SIZE ENVELOPES OR NEWSLETTER:

500 or less (minimum charge)	6.65
600	7.48
700	8.31
800	9.14
900	9.97
1,000	10.80
Each additional 10080

ADDRESSING KRAFT ENVELOPES 6½ x 9½ or larger

500 or less (minimum charge)	9.40
600	11.08
700	12.64
800	14.19
900	15.66
1,000	16.73
Each additional 100	1.44

SERVICE CHARGES

Addressograph

These rates are subject to change without notice

To address labels and put material in order before addressing. Hourly rate will be used. (Addressing).

Minimum Charge	6.65
Hourly Rate	12.84
Cutting New Plates28
Frame Card Holder08

Cheshire

Material to be put in order before addressing, hourly rate will be used.

Minimum Charge	6.65
Hourly Rate	12.84
Purchase of cards05

Addressing labels — the price of addressing letter size envelopes will apply.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS

Services Provided

To provide office and storage space for state agencies to perform their functions.

FMC 74-4 Allowable Cost Standard

"The cost of space in privately or publicly owned buildings used for the benefit of grant programs is allowable subject to the conditions stated below. The total cost of space, whether in a privately or publicly owned building, may not exceed the rental cost of comparable space and facilities in a privately owned building in the same locality. The cost of space procured for grant program usage may not be charged to the program for periods of nonoccupancy, without authorization of the grantor Federal agency"

How Rates are Computed

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

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
Statement of Operations for the Fiscal Year Ended June 30

	1977	1978
	<u>Summary - All Buildings</u>	
Rent Revenues	\$ 4,316,502	\$ 4,290,696
Operating Expenses:		
Salaries and Fringe	1,824,451	1,957,570
Overhead	481,640	561,715
Services and Materials	298,372	360,960
Storeroom Withdrawals	108,228	103,686
Trash Removal	4,119	4,966
Electricity	755,814	775,401
Steam	687,337	614,302
Gas and Fuel Oil	54,452	55,337
Water	71,508	73,281
Security Expense	332,602	367,769
Depreciation Expense	960,168	969,756
Total Operating Expenses	5,578,691	5,844,743
Excess (deficit) from Operations	(1,262,189)	(1,554,047)
Rent Revenue Waived	846,469	879,389
Excess (deficit) of Revenue over Expenses	\$ (415,720)	\$ (674,658)

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
Statement of Operations for the Fiscal Year Ended June 30

	1977	1978
	<u>Administration Building</u>	
Rent Revenue	\$ 303,946	\$ 303,413
Operating Expenses:		
Salaries and Fringe	86,788	98,002
Overhead	13,207	15,152
Services and Materials	11,175	18,909
Storeroom Withdrawals	7,795	4,897
Trash Removal	319	367
Electricity	32,510	40,409
Steam	33,140	34,637
Water	2,702	2,450
Security Expense	27,462	29,740
Depreciation Expense	62,119	62,232
Total Operating Expenses	277,217	306,795
Excess (deficit) of Revenue over Expenses	\$ 26,729	\$ (3,382)

	<u>State Capitol</u>	
Rent Revenue	\$ 266,413	\$ 271,587
Operating Expenses:		
Salaries and Fringe	312,788	338,964
Overhead	57,155	65,070
Services and Materials	74,741	45,885
Storeroom Withdrawals	15,374	16,354
Trash Removal	384	425
Electricity	69,134	56,540
Steam	166,911	117,043
Water	2,268	3,037
Security Expense	104,707	115,877
Depreciation Expense	106,859	111,486
Total Operating Expenses	910,321	870,681
Excess (deficit) from Operations	(643,908)	(599,094)
Rent Revenue Waived	602,009	619,258
Excess (deficit) of Revenue over Expenses	\$ (41,899)	\$ 20,164

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
Statement of Operations for the Fiscal Year Ended June 30

	1977	1978
<u>Capitol Square Building</u>		
Rent Revenue	\$ 747,740	\$ 802,949
Operating Expenses:		
Salaries and Fringe	221,227	276,227
Overhead	35,508	41,316
Services and Materials	18,529	40,666
Storeroom Withdrawals	11,326	15,273
Trash Removal	514	557
Electricity	90,836	87,049
Gas & Fuel Oil	22,273	21,036
Water	5,370	5,662
Security Expense	23,801	26,327
Depreciation Expense	155,428	155,515
Total Operating Expenses	584,812	669,628
Excess (deficit) of Revenue over Expenses	\$ 162,928	\$ 133,321

	1977	1978
<u>Centennial Building</u>		
Rent Revenue	\$ 962,521	\$ 799,263
Operating Expenses:		
Salaries and Fringe	339,201	381,428
Overhead	99,746	113,596
Services and Materials	40,472	42,855
Storeroom Withdrawals	19,787	19,820
Trash Removal	822	974
Electricity	192,919	191,313
Steam	131,200	101,895
Water	15,076	14,239
Security Expense	52,026	58,260
Depreciation Expense	167,216	167,864
Total Operating Expenses	1,058,465	1,092,244
Excess (deficit) of Revenue over Expenses	\$ (95,944)	\$ (292,981)

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
Statement of Operations for the Fiscal Year Ended June 30

	1977	1978
<u>Champion Chevrolet Building</u> 610 North Robert		
Rent Revenue	\$ 54,844	\$ 58,201
Operating Expenses:		
Salaries and Fringe	8,564	8,959
Overhead	6,658	8,591
Services and Materials	1,338	344
Storeroom Withdrawals	703	676
Trash Removal	98	199
Electricity	8,684	7,163
Gas & Fuel Oil	9,673	11,796
Water	424	348
Security Expense	2,268	2,489
Depreciation Expense	24,000	24,000
Total Operating Expenses	62,410	64,565
Excess (deficit) of Revenue over Expenses	\$ (7,566)	\$ (6,364)

	Health Building	
Rent Revenue	\$ 473,263	\$ 500,415
Operating Expenses:		
Salaries and Fringe	49,669	52,108
Overhead	32,802	37,567
Services and Materials	64,754	78,435
Storeroom Withdrawals	6,189	7,683
Electricity	113,430	139,570
Steam	83,831	82,646
Gas and Fuel Oil	1,341	1,738
Water	7,965	9,878
Security Expense	23,801	26,327
Depreciation Expense	82,727	82,727
Total Operating Expenses	466,509	518,679
Excess (deficit) of Revenue over Expenses	\$ 6,754	\$ (18,264)

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
Statement of Operations for the Fiscal Year Ended June 30

	1977	1978
<u>State Office Building</u>		
Rent Revenue	\$ 188,405	\$ 181,403
Operating Expenses:		
Salaries and Fringe	204,641	197,280
Overhead	66,569	89,873
Services and Materials	26,196	30,762
Storeroom Withdrawals	12,234	10,396
Trash Removal	458	458
Electricity	47,624	50,531
Steam	59,113	70,239
Water	12,318	10,213
Security Expense	25,809	28,992
Depreciation Expense	82,756	82,756
Total Operating Expenses	537,718	571,500
Excess (deficit) from Operations	(349,313)	(390,097)
Rent Revenue Waived	187,769	213,176
Excess (deficit) of Revenue over Expenses	\$ (161,544)	\$ (176,921)

	1977	1978
<u>Transportation Building</u>		
Rent Revenue	\$ 911,839	\$ 965,005
Operating Expenses:		
Salaries and Fringe	387,715	355,876
Overhead	114,003	129,819
Services and Materials	41,520	82,712
Storeroom Withdrawals	25,891	19,342
Trash Removal	1,034	1,221
Electricity	134,412	142,834
Steam	144,445	154,547
Water	15,522	18,048
Security Expense	55,751	61,862
Depreciation Expense	184,995	185,117
Total Operating Expenses	1,105,288	1,151,378
Excess (deficit) of Revenue over Expenses	\$ (193,449)	\$ (186,373)

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
Statement of Operations for the Fiscal Year Ended June 30

	1977	1978
<u>Veterans Service Building</u>		
Rent Revenue	\$ 172,511	\$ 233,491
Operating Expenses:		
Salaries and Fringe	106,794	122,993
Overhead	26,346	26,522
Services and Materials	13,003	14,814
Storeroom Withdrawals	4,101	5,443
Trash Removal	196	240
Electricity	24,830	23,052
Steam	65,796	45,849
Water	1,913	1,596
Security Expense	2,381	2,489
Depreciation Expense	53,370	53,387
Total Operating Expenses	298,730	296,385
Excess (deficit) from Operations	(126,219)	(62,894)
Rent Revenue Waived	56,691	46,955
Excess (deficit) of Revenue over Expenses	\$ (69,528)	\$ (15,939)

	1977	1978
<u>Ford Building</u> <u>117 University</u>		
Rent Revenue	\$ 41,087	\$ 21,451
Operating Expenses:		
Salaries and Fringe	21,671	25,759
Overhead	9,310	11,403
Services and Materials	1,711	1,033
Storeroom Withdrawals	1,231	1,212
Trash Removal	63	99
Electricity	5,440	4,357
Gas and Fuel Oil	7,537	10,208
Water	497	377
Security Expense	2,811	2,489
Depreciation Expense	10,692	14,229
Total Operating Expenses	60,963	71,166
Excess (deficit) of Revenue over Expenses	\$ (19,876)	\$ (49,715)

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
Statement of Operations for the Fiscal Year Ended June 30

	1977	1978
	<u>127 University</u>	
Rent Revenue	\$ 2,985	\$ 1,947
Operating Expenses:		
Salaries and Fringe	5,643	5,219
Overhead	3,031	3,515
Services and Materials	52	38
Storeroom Withdrawals	164	382
Electricity	938	992
Gas and Fuel Oil	513	566
Water	52	59
Security Expense	2,268	2,489
Total Operating Expenses	12,661	13,260
Excess (deficit) of Revenue over Expenses	\$ (9,676)	\$ (11,313)

	<u>625 North Robert</u>	
Rent Revenue	\$ 14,508	\$ 15,392
Operating Expenses:		
Salaries and Fringe	6,564	8,535
Overhead	866	1,015
Services and Materials	575	91
Storeroom Withdrawals	833	215
Trash Removal	52	76
Electricity	3,213	2,833
Gas and Fuel Oil	1,229	1,420
Water	135	185
Security Expense	2,713	2,961
Depreciation Expense	1,530	1,530
Total Operating Expenses	17,710	18,861
Excess (deficit) of Revenue over Expenses	\$ (3,202)	\$ (3,469)

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
Statement of Operations for the Fiscal Year Ended June 30

	1977	1978
<u>635 North Robert</u>		
Rent Revenue	\$ 4,158	\$ 5,891
Operating Expenses:		
Salaries and Fringe	24,029	30,543
Overhead	1,229	1,484
Services and Materials	930	17
Storeroom Withdrawls	625	102
Electricity	2,108	2,365
Gas and Fuel Oil	4,056	1,969
Water	101	136
Security Expense	2,268	2,489
Depreciation Expense	1,183	1,183
Total Operating Expenses	36,529	40,288
Excess (deficit) of Revenue over Expenses	\$ (32,371)	\$ (34,397)

<u>671 North Robert</u>		
Rent Revenue	\$ 16,050	\$ 18,458
Operating Expenses:		
Salaries and Fringe	5,047	4,490
Overhead	1,678	1,953
Services and Materials	463	76
Storeroom Withdrawls	163	268
Electricity	1,471	2,394
Gas and Fuel Oil	1,970	1,720
Water	35	80
Depreciation Expense	2,656	2,656
Total Operating Expenses	13,483	13,637
Excess (deficit) of Revenue over Expenses	\$ 2,567	\$ 4,821

DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
Statement of Operations for the Fiscal Year Ended June 30

	1977	1978
<u>1246 University</u>		
Rent Revenue	\$ 134,432	\$ 101,037
Operating Expenses:		
Salaries and Fringe	34,850	42,374
Overhead	12,016	13,043
Services and Materials	2,735	4,225
Storeroom Withdrawals	1,458	1,459
Trash Removal	179	350
Electricity	24,359	19,474
Steam	2,901	7,446
Gas and Fuel Oil	4,165	2,422
Water	6,968	6,755
Depreciation Expense	9,927	10,364
Total Operating Expenses	99,558	107,912
Excess (deficit) of Revenue over Expenses	\$ 34,874	\$ (6,875)

	Osborne Building 500 Rice	
Rent Revenue	\$ 11,895	\$ 8,262
Operating Expenses:		
Salaries and Fringe	3,822	3,351
Overhead	704	859
Services and Materials	50	70
Storeroom Withdrawals	213	84
Electricity	2,310	2,043
Gas and Fuel Oil	1,167	1,713
Water	129	88
Security Expense	2,268	2,489
Depreciation Expense	7,950	7,950
Total Operating Expenses	18,613	18,647
Excess (deficit) of Revenue over Expenses	\$ (6,718)	\$ (10,385)

DEPARTMENT OF ADMINISTRATION
 BUILDING SPACE COSTS
 Statement of Operations for the Fiscal Year Ended June 30

	1977	1978
	<u>504-506 Rice</u>	
Rent Revenue	\$ 9,905	\$ 2,531
Operating Expenses:		
Salaries and Fringe	5,438	5,462
Overhead	812	937
Services and Materials	128	28
Storeroom Withdrawals	141	80
Electricity	1,596	2,482
Gas and Fuel Oil	528	749
Water	33	130
Security Expense	2,268	2,489
Depreciation Expense	6,760	6,760
Total Operating Expenses	17,704	19,117
Excess (deficit) of Revenue over Expenses	\$ (7,799)	\$ (16,586)

Rental Rates for State-owned Buildings: Net Assigned Space Rate

Rate per square foot per year

<u>Building</u>	<u>Fiscal 1979</u>			<u>Fiscal 1980</u>		<u>Fiscal 1981</u>	
	<u>Storage</u>	<u>Office</u>	<u>Federal Rate</u>	<u>Storage</u>	<u>Office</u>	<u>Storage</u>	<u>Office</u>
Administration	\$1.69	\$6.93	\$6.55	\$2.00	\$6.25	\$2.00	\$6.75
Capitol	1.69	6.85	5.29	2.00	7.16	2.00	7.73
Capitol Square	1.69	5.62	4.21	2.00	4.17	2.00	4.50
Centennial	1.69	4.85	4.57	2.00	5.33	2.00	5.76
Health	1.69	4.62	4.41	2.00	3.94	2.00	4.26
State Office	1.69	3.26	3.10	2.00	3.92	2.00	4.23
Transportation	1.67	4.21	4.21	2.00	4.73	2.00	5.11
Veterans Service	1.69	6.16	5.56	2.00	6.96	2.00	7.52
117 University	1.69	2.29	2.26	1.31	1.31	1.41	1.41
127 University	1.69	4.71	4.71	1.46	1.46	1.58	1.58
500 Rice	1.69	4.34	4.10	2.00	5.07	2.00	5.47
504-506 Rice	1.69	5.89	5.65	2.00	6.84	2.00	7.39
610 Robert				2.00	3.87	2.00	4.18
625 Robert	1.69	3.13	3.13	-	4.13	-	4.46
635 Robert	1.62	1.62	1.54	2.00	4.43	2.00	4.78
671 Robert	1.69	2.35	1.96	-	1.60	-	1.73
1246 University	1.69	3.83	3.83	2.00	2.17	2.00	2.34

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CAPITOL WATS

Services Provided

To provide state agencies with long distance calling capability at substantially less cost than direct distance dialing.

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

Cost of lines plus cost of taxes plus data processing charges equals total costs. Total costs divided by total minutes equals the rate per minute. In addition, the past profits or losses are included in the rate computation. The present rate for intrastate WATS is 11.6¢/minute, the rate for interstate WATS is 23¢/minute.

Department of Administration
 Capitol WATS-Telecommunication
 Statement of Operations for the Fiscal Year Ended June 30

	<u>1978</u> <u>(actual)</u>	<u>1979</u> <u>(estimated)</u>
Revenue	\$ 2,319,402	\$ 1,974,600
Operating Expenses:		
Data Processing	9,757	12,000
Telephone	<u>2,257,245</u>	<u>1,954,600</u>
Total Operating Expenses	<u>2,267,002</u>	<u>1,966,600</u>
Excess (deficit) of Revenue over Expenses	<u>\$ 52,400</u>	<u>\$ 8,000</u>

Department of Administration
 Capitol WATS-Telecommunication
 Balance Sheet as of June 30

	<u>1978</u> <u>(actual)</u>	<u>1979</u> <u>(estimated)</u>
<u>Assets</u>		
Cash	\$ 343,167	\$ 339,733
Accounts Receivable	16,566	20,000
Fixed Assets	<u>14,489</u>	<u>22,489</u>
Total Assets	<u>\$ 374,222</u>	<u>\$ 382,222</u>
 <u>Liabilities, Contributions and Retained Earnings</u>		
Retained Earnings-Credited in State Cost Allocation Plan*	\$ 321,822	\$ 321,822
Retained Earnings-Not Credited	<u>52,400</u>	<u>60,400</u>
Total Liabilities Contributions, and Retained Earnings	<u>\$ 374,222</u>	<u>\$ 382,222</u>

* Amount Credited in Statewide Cost Allocation Plans
 F.Y. 1978 \$ 321,822

Minnesota Statewide Cost Allocation Plan
 Capitol WATS
 Allocation of Retained Earnings Credited Through State Cost Allocation Plan

	Allocation Base*	Percentage	Retained Earnings Credited
Administration	\$ 21,201.31	1.0809	\$ 3,479
Agriculture	28,594.94	1.4578	4,692
Arts Board	3,759.50	.1917	617
Attorney General	25,245.91	1.2871	4,142
Auditor	2,897.76	.1477	475
CETA Central	1,354.01	.0690	222
Commerce	12,121.22	.6180	1,989
Community College Board	23,317.89	1.1888	3,826
Corrections	46,127.53	2.3517	7,568
County Attorney's Council	709.14	.0362	116
Crime Control Planning Board	10,937.17	.5576	1,794
Economic Development	8,839.97	.4507	1,450
Economic Security	113,034.21	5.7627	18,546
Education	97,475.70	4.9695	15,993
Energy Agency	12,949.32	.6601	2,125
Finance	5,576.42	.2843	915
Governor's Office	9,441.21	.4813	1,549
Handicapped, Council on	2,602.77	.1327	427
Health	34,292.85	1.7483	5,626
Hearing Examiners Office	493.35	.0252	81
Higher Educ. Coord. Board	8,458.47	.4312	1,388
Higher Educ. Facilities Auth.	-	-	-
Housing Finance Agency	12,132.90	.6186	1,991
Human Rights	6,807.31	.3471	1,117
Iron Range Resources	105.38	.0054	17
Labor and Industry	12,881.07	.6567	2,113
Lieutenant Governor	2,111.95	.1077	347
Military Affairs	13,098.44	.6678	2,149
MN Educ. Computing Consortium	536,383.11	27.3459	88,005
Natural Resources	71,652.22	3.6530	11,756
Personnel	596.34	.0304	98
Pollution Control Agency	37,090.37	1.8909	6,085
Public Employees Retire. Assoc.	1,096.49	.0559	180
Public Safety	84,023.49	4.2837	13,786
Public Service	9,117.82	.4648	1,496
Revenue	34,284.96	1.7479	5,625
Secretary of State	1,548.36	.0789	254
State Planning Agency	32,345.50	1.6490	5,307
State Retirement System	206.94	.0106	34
State University System	73,916.30	3.7684	12,128
Supreme Court	5,101.53	.2601	837
Teachers Retirement Assoc.	1,190.87	.0607	195
Transportation	109,457.82	5.5804	17,959
University of Minnesota	-	-	-
Veterans Affairs	1,224.26	.0624	201
Welfare	204,203.56	10.4107	33,504
Zoological Garden	13.38	.0007	2
Other - State Agencies	19,127.09	.9751	3,138
Other - Non State Agencies	222,327.97	11.3347	36,478
Total	<u>\$1,961,476.08</u>	<u>100.00</u>	<u>\$321,822</u>

*Based on Capitol WATS receipts July 1, 1977 to June 30, 1978.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL DUPLICATING

Services Provided

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

FMC 74-4 Allowable Cost Standard

"Costs for printing and reproduction services necessary for grant administration, including, but not limited to, forms, reports, manuals and informational literature, are allowable. Publication costs of reports or other media relating to grant program accomplishments or results are allowable when provided for in the grant agreement."

How Rates are Computed

Rates are based on historical costs of operating, such as, labor, materials and overhead. In addition, the past profits or losses are included in the rate computation.

Department of Administration
Central Duplicating
Statement of Operations for the Fiscal Year Ended June 30

	1978 (actual)	1979 (estimated)
Revenues	\$ 1,655,392	\$ 1,566,000
Less Returns	849	0
Total Revenues	<u>1,654,543</u>	<u>1,566,000</u>
Cost of Sales:		
Beginning Inventory	84,516	112,624
Purchases	777,252	692,000
Ending Inventory	112,624	110,000
Total Cost of Sales	<u>749,144</u>	<u>694,624</u>
Gross Operating Revenue	905,399	871,376
Operating Expenses:		
Salaries and Fringe	580,803	603,276
Rents	37,073	47,500
Repairs	30,181	25,000
Other Purchased Services	7,733	8,500
Communications	4,183	4,200
Travel	2,753	4,500
Freight	292	500
Supplies		65,000
Workers Compensation	9,232	
Unemployment Compensation	455	
Depreciation	53,272	63,000
Department Overhead	162,742	167,900
Total Operating Expenses	<u>\$ 888,719</u>	<u>\$ 989,376</u>
Excess (deficit) of Revenue over Expenses	<u>\$ 16,680</u>	<u>\$ (118,000)</u>

Department of Administration
Central Duplicating
Balance Sheet as of June 30

	1978 (actual)	1979 (estimated)
<u>Assets</u>		
Cash	\$ 70,298	\$ 3,930
Accounts Receivable	100,954	10,000
Inventory	112,624	110,000
Fixed Assets	607,750	704,720
Accumulated Depreciation	(290,023)	(353,337)
Total Assets	<u>\$ 601,603</u>	<u>\$ 475,313</u>
<u>Liabilities, Contributions, and Retained Earnings</u>		
Accounts Payable	\$ 105,190	\$ 96,900
Original Appropriation	25,700	25,700
Retained Earnings-Credited in State		
Cost Allocation Plan*	454,033	454,033
Retained Earnings-Not Credited	16,680	(101,320)
Total Liabilities, Contributions and Retained Earnings	<u>\$ 601,603</u>	<u>\$ 475,313</u>

* Amount Credited in Statewide Cost Allocation Plans
F.Y. 1968 to F.Y. 1973 \$ 131,566
F.Y. 1978 322,467
\$ 454,033

Minnesota Statewide Cost Allocation Plan
 Central Duplicating
 Allocation of Retained Earnings Credited Through State Cost Allocation Plan

	Allocation Base*	Percentage	Retained Earnings Credited
Administration	\$ 81,449.26	5.0897	\$ 16,413
Agriculture	29,575.69	1.8481	5,960
Arts Board	174.92	.0109	35
Attorney General	3,242.05	.2026	653
Auditor	3,213.19	.2008	648
CLTA Central	540.23	.0338	109
Commerce	16,834.86	1.0520	3,392
Community College Board	18,617.01	1.1633	3,751
Corrections	24,985.39	1.5613	5,035
County Attorney's Council	2,877.10	.1798	580
Crime Control Planning Board	17,266.78	1.0790	3,479
Economic Development	33,765.74	2.1100	6,804
Economic Security	55,528.39	3.4699	11,189
Education	211,007.82	13.1856	42,519
Energy Agency	31,456.11	1.9656	6,339
Finance	663.02	.0414	134
Governor's Office	14,220.30	.8886	2,865
Handicapped, Council on	4,294.24	.2683	865
Health	26,002.14	1.6248	5,240
Hearing Examiners Office	1,142.73	.0714	230
Higher Educ. Coord. Board	31,323.96	1.9574	6,312
Higher Educ. Facilities Auth.	---	---	---
Housing Finance Agency	18,948.40	1.1841	3,818
Human Rights	5,766.29	.3603	1,162
Iron Range Resources	94.95	.0059	19
Labor and Industry	11,493.08	.7182	2,316
Lieutenant Governor	---	---	---
Military Affairs	256.71	.0160	52
MN Educ. Computing Consortium	14,734.94	.9208	2,969
Natural Resources	103,458.45	6.4650	20,847
Personnel	4,134.48	.2584	833
Pollution Control Agency	46,882.59	2.9296	9,447
Public Employees Retire. Assoc.	2,459.11	.1537	496
Public Safety	98,669.31	6.1657	19,882
Public Service	9,829.82	.6143	1,981
Revenue	86,653.53	5.4149	17,461
Secretary of State	4,065.78	.2541	819
State Planning Agency	86,858.51	5.4277	17,503
State Retirement System	5,717.42	.3573	1,152
State University System	19,141.85	1.1961	3,857
Supreme Court	11,141.61	.6962	2,245
Teachers Retirement Assoc.	9,654.70	.6033	1,946
Transportation	198,534.81	12.4062	40,006
University of Minnesota	---	---	---
Veterans Affairs	1,047.84	.0655	211
Welfare	183,353.76	11.4575	36,947
Zoological Garden	8,511.88	.5319	1,715
Other - State Agencies	56,413.04	3.5252	11,368
Other - Non State Agencies	4,284.90	.2678	863
Total	\$ 1,600,288.69	100.00	\$ 322,467

* Based on Central Duplicating receipts July 1, 1977 to June 30, 1978.

**COPY CENTER.
PRICE SCHEDULE***

Cost includes Paper and Plates.		
Copies	One Side	Two Sided
Up to		
100	\$2.40	\$ 4.50
125	2.75	5.15
150	3.10	5.75
175	3.45	6.40
200	3.80	7.00
225	4.15	7.65
250	4.50	8.25
275	4.85	8.95
300	5.20	9.50
325	5.55	10.15
350	5.90	10.75
375	6.25	11.40
400	6.60	12.00
425	6.95	12.65
450	7.30	13.25
475	7.65	13.90
500	8.00	14.50

Collating	Price Per M Sheets
1000	\$5.00
900	4.50
800	4.00
700	3.50
600	3.00
500	2.50
400	2.00
300	1.50
200	1.50
100	1.50
10	1.50
Minimum Charge \$1.50	

Colored Paper
Per C -- \$5.00 Per M -- \$5.00

Pink Blue Green
Canary Goldenrod

LIMITATIONS

Camera Ready Copy, 8½" x 11" ONLY. Black ink ONLY. White paper 20 lb. sulphite with colored 20 lb. sulphite paper available at an additional cost. Any item not 8½" x 11" or on 20 lb. sulphite paper DOES NOT qualify for the Copy Center price schedule and must go to a duplicating shop and rate schedule.

On-line collating during the 8½" x 11" press run is the only collating available. Up to 200 copies from up to 50 originals will be the maximum quantities permissible for on-line collating. Stapling and drilling are available but at the duplicating shop Price Schedule. No other Bindery services are available under this schedule. Any orders failing to fall within the above limitations do not qualify for the Copy Center price schedule.

*Whenever possible Copy Center orders of 500 total sheets will be ready for pick up within four hours.

DUPLICATING SHOP OFFSET
PRESS PRICE SCHEDULE*

Impression Quantity	Column 1 First Standard Plate	Column 2 Each Additional Standard Plate	Column 3 First Penalty Plate	Column 4 Each Additional Penalty Plate
100	\$ 3.80	\$.90	\$ 4.25	\$ 1.30
200	4.35	1.50	4.95	1.90
300	4.80	2.10	5.45	2.55
400	5.40	2.70	6.15	3.25
500	5.95	3.30	6.75	3.85
600	6.25	3.75	7.00	3.90
700	6.45	4.10	7.30	4.70
800	6.95	4.75	7.85	5.25
900	7.35	5.25	8.35	5.90
1,000	7.95	5.85	8.90	6.50
1,100	8.10	5.95	9.05	6.65
1,200	8.25	6.25	9.30	7.00
1,300	8.65	6.55	9.65	7.40
1,400	9.05	6.90	10.15	7.70
1,500	9.35	7.30	10.50	8.15
1,600	9.70	7.65	10.85	8.60
1,700	10.10	8.05	11.35	8.90
1,800	10.45	8.25	11.70	9.35
1,900	10.80	8.70	12.05	9.70
2,000	11.15	9.10	12.50	10.20
2,100	11.50	9.40	12.95	10.55
2,200	11.85	9.75	13.30	10.90
2,300	12.20	10.10	13.70	11.50
2,400	12.55	10.50	14.25	11.70
2,500	12.85	10.85	14.50	12.15
2,600	13.25	11.20	14.90	12.50
2,700	13.65	11.55	15.30	12.75
2,800	13.95	11.90	15.65	13.15
2,900	14.35	12.25	16.05	13.70
3,000	14.65	12.55	16.50	14.05
3,100	15.00	12.85	16.85	14.55
3,200	15.40	13.25	17.30	14.90
3,300	15.70	13.65	17.70	15.30
3,400	16.05	13.95	18.00	15.70
3,500	16.50	14.35	18.45	16.10
3,600	16.80	14.65	18.90	16.55
3,700	17.15	15.00	19.20	16.85
3,800	17.50	15.40	19.65	17.25
3,900	17.85	15.70	20.00	17.70
4,000	18.20	16.05	20.50	18.05
4,100	18.55	16.45	20.85	18.50
4,200	18.90	16.80	21.20	18.90
4,300	19.20	17.15	21.65	19.25
4,400	19.65	17.50	22.05	19.65
4,500	20.00	17.85	22.40	20.05
4,600	20.30	18.15	22.85	20.45
4,700	20.70	18.55	23.15	20.85
4,800	21.05	18.90	23.65	21.25
4,900	21.35	19.25	24.00	21.65
5,000	21.75	19.65	24.35	22.05
Addl. C's	.45	.45	.50	.50
Addl. M's	3.65	3.65	4.05	4.05

*Charge for Press Time only. Does not include paper, plates, etc.

DUPLICATING SHOP
NEGATIVES AND PLATE RATES

Negative Size	Line Neg.	Halftone Neg.
4 x 5	2.75	4.70
5 x 7	2.75	4.70
6 x 8	2.75	4.70
8 x 10	2.75	4.70
10 x 12	3.50	5.20
11 x 14	4.00	5.70
12 x 18	6.00	7.50

Electrostatic	10 x 15	Imaged on 175	\$.50
	11 x 18-1/2	Imaged on 175	.75
Metal Plates	11 x 18-5/8	In-plant	3.00
	18-3/8 x 15-1/2	In-plant	5.00
XL Poly	11 x 18-5/8	Imaged on 3M Processor	1.50
		Stepping (each step)	1.50 ca.

Price includes normal stripping and opaquing.
Unusual Stripping (includes opaquing) 10.00 hr.

CAMERA INFORMATION

Camera	Enlargement	Reduction	Size of Original Accepted
175	150%	45%	17 x 22
150	120%	45%	17 x 22
XL	150%	45%	19 x 25

XEROX 3600

Normal copying on 20# sulphite bond	First copy	<u>.05</u>
	Addl. copies/original	<u>.05</u>

XEROX 6500 COLOR COPIER

Normal one color copying on 20# sulphite bond	1-10	<u>.55</u>
	11-25	<u>.45</u>
	28-50	<u>1.35</u>
	51 plus	<u>1.25</u>
Normal full color copying on 20# sulphite bond	1-10	<u>.75</u>
	11-25	<u>1.65</u>
	28-50	<u>1.55</u>
	51 plus	<u>1.45</u>
Transparencies (Black requires Full Color)	Full Color	<u>3.00</u>
	One Color	<u>2.00</u>

XEROX INFORMATION

Model	Max. Sheet Size	Platen Size	Reductions
3600	8 1/2 x 14	8 1/2 x 14	NONE
9400	8 1/2 x 14	11 x 14	98, 74, 65

DUPLICATING SHOP

COMPOSITION

		Minimum charge
MT/SC Input	\$15.00 per hour	1.50
MT/SC Output	15.00 per hour	1.50
Proof	.10 each	
Paste-up; keyline	15.00 per hour	1.50
Transfer Lettering	15.00 per hour + \$.05/char.	1.50 + .05/char.
Headliner	15.00 per hour + \$.10/inch	1.50 + .10/inch
American Electro-Data	24.00 per hour	2.40
Dymo Photo Typsetting	24.00 per hour	2.40
Input, Scan Sheets	24.00 per hour	2.40
Input, Keyboarding	24.00 per hour	2.40
Output, Tape	24.00 per hour	2.40
Editing, Tube	24.00 per hour	2.40
Typesetting	24.00 per hour	2.40
Process, RC Paper	24.00 per hour	2.40

DUPLICATING SHOP

BINDERY RATES

		Minimum Charge
Collating	\$ 5.00 per M up to 10M OVER 10M, Add \$1.50 per M	\$1.50
Folding	\$ 5.00 per M up to 10M OVER 10M, Add \$1.50 per M	\$1.50
Perforating	\$ 5.00 per M up to 10M OVER 10M, Add \$1.50 per M	\$1.50
Scoring	\$ 5.00 per M up to 10M OVER 10M, Add \$1.50 per M	\$1.50
Wire Stitching or Stapling	\$ 1.00 per 100 sets up to 1M ADD \$.20 per 100 sets over 1M	\$1.50
Cutting, Trimming	\$15.00 per hour	\$1.50
Drilling (1, 2, or 3 holes)	\$ 1.50 per M up to 10M OVER 10M Add \$.50 per M	\$1.50
Padding	\$10.00 per hour plus chipboard	\$1.00
Hand work	\$10.00 per hour	\$1.00
Tape Book Binding Cheshire	.35 per book narrow .50 per book wide	\$1.50
Plastic G.B.C. Binding		
Punching	\$ 2.50 per M sheets	
Binding	15.00 per hour	
Minimum Charge	1.50 plus cost of plastic comb	
Wrapping & Delivery Charges		
Shrink wrap	1 - 10 packages	\$.15 each
over 11 on same order		.10 each
Delivery		
first package	= \$1.00)	
each additional	.25) per order	

DUPLICATING SHOP
OFFSET PRESS RATES*

When a job requires running more than one plate and there are no press adjustments or paper changes, use the values listed in the additional standard (Column 2) and additional penalty (Column 4) columns for runs after the first plate.

Use standard and additional standard prices for:

16 lb., 20 lb., 50 lb. and 60 lb. paper
sheet size 8½ x 11
paper plate (Electrostatic)

Use penalty and additional penalty prices for:

any paper weight other than 16 lb., 20 lb., sulphite bond, 50 lb. or 60 lb. offset
any sheet size other than 8½ x 11
colored ink
close register work
heavy ink coverage
metal plates
XL plates

Color runs:

Ink charge (includes wash up)	<u>5.00</u>	
mixing ink — charge for time to mix ink	<u>5.00</u>	
special order ink — charge for all ink ordered + 10%	<u>15.00</u>	hr.
color check — charge for waiting time	<u>15.00</u>	hr.
For especially difficult conditions imposed and demanded by the customer, charge press run by time	<u>15.00</u>	hr.

*Duplicating Shop orders of 501 to 2,000 sheets, one day pick up, 2,001 to 20,000 sheets up to two weeks, and 20,001 or more will be two weeks or more depending on work load and Bindery requirements.

Above Schedules are flexible and in most cases orders will be ready before the maximum time is reached.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MOTOR POOL

Services Provided

Central Motor Pool exists to provide low cost rental vehicles to state agencies for carrying out their official work. The activity maintains accounting records; orders, assigns, services, and disposes of vehicles.

FMC 74-4 Allowable Cost Standard

"The cost of a service organization which provides automobiles to user grantee agencies at a mileage or fixed rate and/or provides vehicle maintenance, inspection and repair services are allowable."

How Rate are Computed

Rates are based on the operating costs of the present fleet, vehicle replacement costs and estimated miles driven.

Department of Administration
Central Motor Pool
Statement of Operations for the Fiscal Year Ended June 30

	<u>1978</u> (actual)	<u>1979</u> (estimated)
Revenues:		
Auto Rental	\$ 1,879,926	\$ 1,970,000
Gain (loss) on sale of automobiles	(26,671)	90,000
Other	54,618	30,000
Total Revenue	<u>1,907,873</u>	<u>2,090,000</u>
Operating Expenses:		
Salaries and Fringe	256,746	278,836
Rents and Leases	37,206	40,700
Repairs	58,870	93,280
Insurance	33,441	40,130
Telephone and Postage	4,938	5,000
Supplies--Parts and Fuel	764,991	818,269
Office Supplies	2,077	500
Shop Tools	4,658	4,750
Depreciation Expense	590,098	625,000
Department Overhead	26,182	35,000
Other	13,615	23,200
Total Operating Expenses	<u>\$ 1,792,822</u>	<u>\$ 1,964,665</u>
Excess (deficit) of Revenue over Expenses	<u>\$ 115,051</u>	<u>\$ 125,335</u>

Department of Administration
Central Motor Pool
Balance Sheet as of June 30

	<u>1978</u> (actual)	<u>1979</u> (estimated)
Assets:		
Cash	\$ 359,325	\$ 179,543
Accounts Receivable	150,587	150,000
Inventory	21,869	20,000
Prepaid Insurance	16,721	20,065
Automobiles and Equipment (book value)	1,847,861	2,159,225
Total Assets	<u>\$ 2,396,363</u>	<u>\$ 2,528,833</u>
Liabilities, Contributions and Retained Earnings		
Original Appropriation	\$ 637,570	\$ 637,570
Accounts Payable	251,683	250,000
Transfers Payable	26,182	35,000
Retained Earnings--Credited in State Cost Allocation Plans*	<u>1,480,928</u>	<u>1,606,263</u>
Total Liabilities, Contributions and Retained Earnings	<u>\$ 2,396,363</u>	<u>\$ 2,528,833</u>

* Amount Credited in Statewide Cost Allocation Plans
F.Y. 1968 to F.Y. 1973 \$ 230,450
F.Y. 1978 1,250,478
 \$ 1,480,928

Minnesota Statewide Cost Allocation Plan
 Central Motor Pool
 Allocation of Retained Earnings Credited Through State Cost Allocation Plan

	Allocation Base*	Percentage	Retained Earnings Credited
Administration	\$ 68,740.72	3.3993	\$ 42,507
Agriculture	204,098.89	10.0929	126,209
Arts Board	2,285.10	.1130	1,413
Attorney General	10,012.94	.4952	6,192
Auditor	810.30	.0401	501
CETA Central	601.00	.0297	372
Commerce	37,563.32	1.8575	23,228
Community College Board	61,542.22	3.0433	38,056
Corrections	153,564.69	7.5939	94,960
County Attorney's Council	177.16	.0088	110
Crime Control Planning Board	5,190.20	.2567	3,210
Economic Development	12,497.74	.6180	7,728
Economic Security	81,297.42	4.0202	50,272
Education	161,025.95	7.9629	99,574
Energy Agency	7,748.74	.3832	4,792
Finance	203.19	.0101	126
Governor's Office	5,844.82	.2890	3,614
Handicapped, Council on	358.66	.0177	222
Health	157,701.97	7.7985	97,519
Hearing Examiners Office	3,764.35	.1862	2,328
Higher Educ. Coord. Board	7,794.40	.3854	4,820
Higher Educ. Facilities Auth.	---	---	---
Housing Finance Agency	11,478.98	.5676	7,098
Human Rights	2,307.29	.1141	1,427
Iron Range Resources	11,922.12	.5896	7,372
Labor and Industry	68,632.90	3.3940	42,441
Lieutenant Governor	2,533.54	.1253	1,567
Military Affairs	887.72	.0439	549
MN Educ. Computing Consortium	14,037.14	.6942	8,680
Natural Resources	175,276.34	8.6676	108,386
Personnel	809.43	.0400	501
Pollution Control Agency	65,354.03	3.2318	40,413
Public Employees Retire. Assoc.	---	---	---
Public Safety	153,270.29	7.5794	94,778
Public Service	7,865.36	.3890	4,864
Revenue	114,220.14	5.6483	70,631
Secretary of State	136.24	.0067	84
State Planning Agency	29,138.81	1.4409	18,019
State Retirement System	1,441.34	.0713	891
State University System	7,010.98	.3467	4,335
Supreme Court	2,467.83	.1220	1,526
Teachers Retirement Assoc.	2,473.90	.1223	1,530
Transportation	23,940.53	1.1839	14,804
University of Minnesota	---	---	---
Veterans Affairs	8,991.60	.4446	5,560
Welfare	94,866.19	4.6912	58,663
Zoological Garden	125.25	.0062	77
Other - State Agencies	90,631.90	4.4818	56,044
Other - Non State Agencies	149,561.30	7.3960	92,485
Total	\$ 2,022,204.93	100.00	\$ 1,250,478

* Based on Central Motor Pool receipts July 1, 1977 to June 30, 1978.

DEPARTMENT Administration*Office Memorandum*

TO : All Departments and Agencies

DATE: 4/28/75

FROM : Richard L. Brubacher
CommissionerSUBJECT: INCREASE IN RATES FOR CENTRAL MOTOR POOL VEHICLES

Effective July 1, 1975 vehicle rates for Motor Pool vehicles will be:

	<u>Compacts</u>	<u>Intermediate and Full Size Sedans</u>	<u>Station Wagons, Buses, CA</u>
Daily	\$ 5	\$ 6	\$ 7
Weekly	\$25	\$30	\$35
Monthly	\$85	\$100	\$115
Mileage	5.5¢ p/m	6¢ p/m	7¢ p/m

All rates include a daily, weekly, or monthly rate plus a mileage rate.

These rates include gasoline, oil, tires, bodily injury and property damage liability insurance, and all normal operating maintenance except accident damage to the rental vehicle, which is the responsibility of the renting department or agency. There will be no minimum mileage charge.

These rates are necessary because of the increased cost of purchasing vehicles and operating expenses.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL STORES

Services Provided

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

FMC 74-4 Allowable Cost Standard

"The cost of maintaining and operating a central stores organization for supplies, equipment, and materials used either directly or indirectly for grant programs is allowable."

How Rates are Computed

The price charged is the cost of the applicable supply plus markup. Markup is determined by calculating the percentage of the cost of operation to the estimated cost of goods sold. Markup presently averages 18%.

Department of Administration
Central Stores
Statement of Operations for the Fiscal Year Ended June 30

	1978 (actual)	1979 (estimated)
Revenues	\$ 1,573,435	\$ 1,700,000
Less Returns	110	0
Total Revenues	<u>1,573,325</u>	<u>1,700,000</u>
Cost of Sales:		
Beginning Inventory	275,703	308,237
Purchases	1,354,692	1,394,000
Ending Inventory	308,237	300,000
Total Cost of Sales	<u>1,322,158</u>	<u>1,402,237</u>
Gross Operating Revenue	251,167	297,763
Operating Expenses:		
Salaries and Fringe	167,656	185,454
Rents	36,336	39,000
Repairs	2,836	3,000
Printing	3,062	4,000
Other Purchased Services	30,929	25,000
Communications	2,893	3,000
Travel	378	1,500
Freight	34,695	36,300
Supplies	3,878	3,500
Workers Compensation	2,954	
Depreciation	6,105	6,500
Department Overhead	27,832	30,700
Total Operating Expenses	<u>319,554</u>	<u>337,954</u>
Excess (deficit) from Operations	(68,387)	(40,191)
Other Income	32,255	32,000
Excess (deficit) of Revenues over Expenses	<u>\$ (36,132)</u>	<u>\$ (8,191)</u>

Department of Administration
Central Stores
Balance Sheet as of June 30

	1978 (actual)	1979 (estimated)
<u>Assets</u>		
Cash	\$ 22,734	\$ 28,497
Accounts Receivable	4,348	4,000
Inventory	308,237	300,000
Fixed Assets	190,864	194,864
Accumulated Depreciation	(55,042)	(61,542)
Total Assets	<u>\$ 471,141</u>	<u>\$ 465,819</u>
<u>Liabilities, Contributions and Retained Earnings</u>		
Accounts Payable	\$ 27,832	\$ 30,701
Original Appropriation	25,700	25,700
Retained Earnings-Credited in State Cost Allocation Plans*	453,741	453,741
Retained Earnings-Not Credited	(36,132)	(44,323)
Total Liabilities, Contributions and Retained Earnings	<u>\$ 471,141</u>	<u>\$ 465,819</u>

*Amount Credited in Statewide Cost Allocation Plans
F.Y. 1968 to F.Y. 1971 \$ 231,904
F.Y. 1978 221,837
\$ 453,741

Minnesota Statewide Cost Allocation Plan
 Central Stores
 Allocation of Retained Earnings Credited Through State Cost Allocation Plan

	Allocation Base*	Percentage	Retained Earnings Credited
Administration	\$ 161,242.48	9.8992	\$ 21,960
Agriculture	14,026.15	.8611	1,910
Arts Board	1,229.95	.0755	168
Attorney General	13,694.84	.8408	1,865
Auditor	2,099.98	.1289	286
CETA Central	869.25	.0534	118
Commerce	12,421.07	.7626	1,692
Community College Board	139,440.56	8.5607	18,991
Corrections	64,257.79	3.9450	8,752
County Attorney's Council	871.66	.0535	119
Crime Control Planning Board	6,768.34	.4155	922
Economic Development	2,078.10	.1276	283
Economic Security	132,842.63	8.1557	18,092
Education	53,634.21	3.2928	7,305
Energy Agency	7,982.42	.4901	1,087
Finance	667.19	.0410	91
Governor's Office	5,402.74	.3317	736
Handicapped, Council on	1,683.80	.1034	229
Health	54,764.08	3.3621	7,459
Hearing Examiners Office	2,437.85	.1497	332
Higher Educ. Coord. Board	4,365.75	.2681	595
Higher Educ. Facilities Auth.	---	---	---
Housing Finance Agency	7,424.55	.4559	1,011
Human Rights	5,818.13	.3572	792
Iron Range Resources	1,924.27	.1181	262
Labor and Industry	13,557.33	.8323	1,846
Lieutenant Governor	247.29	.0152	34
Military Affairs	1,569.05	.0963	214
MN Educ. Computing Consortium	5,106.39	.3135	695
Natural Resources	79,335.49	4.8707	10,806
Personnel	691.95	.0425	94
Pollution Control Agency	20,942.65	1.2857	2,852
Public Employees Retire. Assoc.	2,683.46	.1647	365
Public Safety	62,732.74	3.8514	8,544
Public Service	8,691.41	.5336	1,184
Revenue	47,953.20	2.9440	6,531
Secretary of State	3,167.55	.1945	431
State Planning Agency	13,751.14	.8442	1,873
State Retirement System	999.09	.0613	136
State University System	327,433.74	20.1023	44,594
Supreme Court	7,203.67	.4423	981
Teachers Retirement Assoc.	1,917.42	.1177	261
Transportation	98,031.74	6.0185	13,351
University of Minnesota	---	---	---
Veterans Affairs	4,523.90	.2777	616
Welfare	173,839.82	10.6726	23,676
Zoological Garden	9,245.05	.5676	1,259
Other - State Agencies	22,450.54	1.3783	3,058
Other - Non State Agencies	24,814.84	1.5235	3,380
Total	\$ 1,628,837.25	100.00	\$ 221,837

* Based on Central Stores receipts July 1, 1977 to June 30, 1978.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
DOCUMENTS

Services Provided

Documents provides for the sale and distribution of 400-500 state publications, assists state agencies with preparation of copy and publishing the Manual of State Agency Rules, administers the sale and distribution of all statutes and session laws, and maintains and reproduces copies of 3,500 original contour lake maps.

FMC 74-4 Allowable Cost Standard

"Costs of exhibits relating specifically to grant programs are allowable."

How Rates are Computed

Rates are based on the printing cost of the document, plus markup, labor and overhead. In addition any past profits or losses are included in the rate computation.

Department of Administration
Documents
Statement of Operations for the Fiscal Year Ended June 30

	1978 <u>(actual)</u>	1979 <u>(estimated)</u>
Revenue	\$ 589,291	\$ 730,000
Cost of Sales:		
Beginning Inventory	212,409	151,523
Purchases	334,377	492,500
Ending Inventory	151,523	150,000
Total Cost of Sales	<u>395,263</u>	<u>494,023</u>
Gross Operating Revenue	<u>194,028</u>	<u>235,977</u>
Operating Expenses:		
Salaries and Fringe	128,697	143,950
Rents	10,620	17,000
Repairs	1,523	1,000
Printing	6,481	7,000
Other Purchased Services	433	0
Communications	17,687	20,500
Freight	3,864	4,500
Supplies	2,457	3,255
Depreciation	806	900
Department Overhead	21,371	23,855
Total Operating Expenses	<u>193,939</u>	<u>221,960</u>
Excess (deficit) from Operations	89	14,017
Other Income	<u>\$ 25,520</u>	<u>\$ 0</u>
Excess (deficit) of Revenues over Expenses	<u>\$ 25,609</u>	<u>\$ 14,017</u>

Department of Administration
Documents
Balance Sheet as of June 30

	1978 <u>(actual)</u>	1979 <u>(estimated)</u>
<u>Assets</u>		
Cash	\$ 103,353	\$ 72,564
Petty Cash	50	50
Accounts Receivable	39,987	10,000
Inventory	151,523	150,000
Fixed Assets	12,452	82,452
Accumulated Depreciation	(10,366)	(11,266)
Total Assets	<u>\$ 296,999</u>	<u>\$ 303,800</u>
<u>Liabilities, Contributions and Retained Earnings</u>		
Accounts Payable	\$ 21,371	\$ 23,905
Customer Deposits	20,250	10,500
Original Appropriation	27,200	27,200
Retained Earnings-Credited in State		
Cost Allocation Plans*	202,569	202,569
Retained Earnings-Not Credited	25,609	39,626
Total Liabilities, Contributions and Retained Earnings	<u>\$ 296,999</u>	<u>\$ 303,800</u>

* Amount Credited in Statewide Cost Allocation Plans
 F.Y. 1968 to F.Y. 1971 \$ 30,862
 F.Y. 1978 171,707
 \$ 202,569

Minnesota Statewide Cost Allocation Plan

Allocation of Retained Earnings ^{Documents} Credited Through State Cost Allocation Plan

	Allocation Base*	Percentage	Retained Earnings Credited
Administration	\$ 31,403.16	5.3986	\$ 9,270
Agriculture	288.80	.0496	85
Arts Board	---	---	---
Attorney General	3,839.26	.6600	1,133
Auditor	40.50	.0070	12
CETA Central	10.00	.0017	3
Commerce	1,640.60	.2820	484
Community College Board	1,735.40	.2983	512
Corrections	12,824.19	2.2046	3,785
County Attorney's Council	2.40	.0004	1
Crime Control Planning Board	128.54	.0221	38
Economic Development	21.50	.0037	6
Economic Security	3,023.55	.5198	893
Education	2,559.26	.4400	755
Energy Agency	134.87	.0232	40
Finance	59.29	.0068	12
Governor's Office	68.10	.0117	20
Handicapped, Council on	76.90	.0132	23
Health	2,358.26	.4054	696
Hearing Examiners Office	170.80	.0294	50
Higher Educ. Coord. Board	256.78	.0441	76
Higher Educ. Facilities Auth.	---	---	---
Housing Finance Agency	6.75	.0012	2
Human Rights	911.00	.1566	269
Iron Range Resources	---	---	---
Labor and Industry	2,013.05	.3461	594
Lieutenant Governor	---	---	---
Military Affairs	112.10	.0193	33
MN Educ. Computing Consortium	98.00	.0168	29
Natural Resources	9,142.40	1.5717	2,699
Personnel	10.06	.0017	3
Pollution Control Agency	1,211.12	.2082	358
Public Employees Retire. Assoc.	75.40	.0130	22
Public Safety	19,268.37	3.3125	5,688
Public Service	182.97	.0315	54
Revenue	2,671.29	.4592	789
Secretary of State	620.45	.1067	183
State Planning Agency	194.72	.0335	57
State Retirement System	70.00	.0120	21
State University System	2,567.97	.4415	758
Supreme Court	320.50	.0551	95
Teachers Retirement Assoc.	160.05	.0275	47
Transportation	4,465.91	.7677	1,318
University of Minnesota	---	---	---
Veterans Affairs	183.19	.0315	54
Welfare	2,780.79	.4780	821
Zoological Garden	91.20	.0157	27
Other - State Agencies	2,724.97	.4684	804
Other - Non State Agencies	471,189.97	81.0030	139,088
Total	\$ 581,694.39	100.00	\$ 171,707

* Based on Documents receipts July 1, 1977 to June 30, 1978.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
INFORMATION SYSTEMS DIVISION

Services Provided

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

FMC 74-4 Allowable Cost Standard

"The cost of data processing services to grant programs is allowable. This cost may include rental of equipment or depreciation on grantee-owned equipment. The acquisition of equipment, whether by outright purchase, rental-purchase agreement or other method of purchase, is allowable only upon specific prior approval of the grantor Federal agency as provided under the selected item for capital expenditures."

How Rates are Computed

A complete description of the method used to determine the billing rates is being prepared and will be submitted by February 26, 1979. A schedule of rates charged for each service provided will be submitted by the same date.

INFORMATION SYSTEMS DIVISION
INCOME STATEMENT
FOR FISCAL YEAR ENDED JUNE 30, 1978

REVENUE: (ACCRUAL BASIS)		
REVENUE - SCHEDULE 1	<u>12,418,430.02</u>	
TOTAL REVENUE		12,418,430.02
EXPENSES: (ACCRUAL BASIS)		
OPERATING EXPENSES - SCHEDULE 2	<u>11,735,368.38</u>	
TOTAL EXPENSES		<u>11,735,368.38</u>
NET INCOME FROM OPERATIONS		683,061.64
OTHER: (CASH BASIS)		
MINCIS - REJIS		
REVENUE - SCHEDULE 1	23,644.00	
LESS: EXPENSES - SCHEDULE 2	<u>21,472.00</u>	
OTHER INCOME		<u>2,172.00</u>
NET INCOME		<u><u>685,233.64</u></u>

INFORMATION SYSTEMS DIVISION
 SCHEDULE 1 - REVENUE
 FISCAL YEAR 1978

REVENUE FROM SALES: (ACCRUAL BASIS)

SALES - JULY	932,458.06	
SALES - AUGUST	965,134.62	
SALES - SEPTEMBER	1,003,196.98	
SALES - OCTOBER	957,428.07	
SALES - NOVEMBER	986,209.56	
SALES - DECEMBER	979,388.44	
SALES - JANUARY	984,719.99	
SALES - FEBRUARY	923,655.84	
SALES - MARCH	1,141,787.98	
SALES - APRIL	1,056,951.29	
SALES - MAY	1,152,239.29	
SALES - JUNE	<u>1,287,678.77</u>	
TOTAL SALES		12,370,848.89

MISCELLANEOUS REVENUE: (ACCRUAL BASIS)

SALE OF FIXED ASSET	66.15	
VENDOR CREDIT REFUNDS	<u>47,514.98</u>	
TOTAL MISCELLANEOUS REVENUE		<u>47,581.13</u>

TOTAL REVENUE

12,418,430.02

OTHER REVENUE: (CASH BASIS)

MNCIS - REJIS		
RECEIPTS - JULY	3,789.00	
RECEIPTS - AUGUST	5,163.00	
RECEIPTS - SEPTEMBER	4,937.50	
RECEIPTS - OCTOBER	3,931.50	
RECEIPTS - NOVEMBER	4,300.00	
RECEIPTS - DECEMBER	1,523.00	
RECEIPTS - JANUARY	.00	
RECEIPTS - FEBRUARY	.00	
RECEIPTS - MARCH	.00	
RECEIPTS - APRIL	.00	
RECEIPTS - MAY	.00	
RECEIPTS - JUNE	<u>.00</u>	
TOTAL OTHER REVENUE		23,644.00

INFORMATION SYSTEMS DIVISION
 SCHEDULE 2 - EXPENSES
 FISCAL YEAR 1978

EXPENSES: (ACCRUAL BASIS)

OPERATING EXPENSES:

PAYROLL	5,557,998.52	
RENT - FLOOR SPACE	204,049.60	
RENT - DATA PROCESSING EQUIPMENT	2,677,767.59	
RENT - OFFICE EQUIPMENT	16,742.44	
REPAIRS	19,697.80	
MAINTENANCE CONTRACTS	219,807.32	
PRINTING	259,877.16	
MICROFILMING	181,922.70	
CONSULTANTS	111,997.44	
EDUCATION	132,617.16	
DATA PROCESSING	299,719.78	
PURCHASED SERVICES	23,692.48	
COMMUNICATIONS	88,691.60	
TRAVEL - IN STATE	5,722.99	
TRAVEL - OUT STATE	21,158.19	
ELECTRIC POWER	83,751.60	
FREIGHT	11,279.44	
MEMBERSHIPS	6,889.00	
PRINTING SUPPLIES	39,722.84	
ELECTRICAL SUPPLIES	30,768.24	
OFFICE SUPPLIES	37,608.38	
REFUNDS	287.98	
INTEREST	171,222.46	
DEPRECIATION	1,235,970.71	
DISPOSED FIXED ASSETS	2,782.96	
DEPT. OF ADMIN. INDIRECT COST	<u>293,622.00</u>	
TOTAL OPERATING EXPENSES		11,735,368.38

OTHER EXPENSES: (CASH BASIS)

MNCIS - REJIS		
RENT - DATA PROCESSING EQUIPMENT	19,282.00	
REPAIRS	<u>2,190.00</u>	
TOTAL OTHER EXPENSES		21,472.00

INFORMATION SYSTEMS DIVISION
BALANCE SHEET
JUNE 30, 1978

ASSETS

CURRENT ASSETS:		
CASH	3,499,254.51	
ACCOUNTS RECEIVABLE - SCHEDULE 3	<u>1,385,634.31</u>	
TOTAL CURRENT ASSETS		4,884,888.82
FIXED ASSETS:		
FIXED ASSETS	4,452,090.62	
LESS: ACCUMMULATED DEPRECIATION	<u>2,473,858.04</u>	
TOTAL FIXED ASSETS		1,978,232.58
ADVANCES:		
ADVANCE - MICROGRAPHICS	<u>60,000.00</u>	
TOTAL ADVANCES		<u>60,000.00</u>
TOTAL ASSETS		<u><u>6,923,121.40</u></u>

LIABILITIES

CURRENT LIABILITIES:		
ACCOUNTS PAYABLE - SCHEDULE 4	497,038.00	
SALARIES PAYABLE	<u>173,210.31</u>	
TOTAL CURRENT LIABILITIES		670,248.31
LONG TERM LIABILITIES:		
CONTRACTS PAYABLE - SCHEDULE 5	<u>2,101,487.27</u>	
TOTAL LONG TERM LIABILITIES		<u>2,101,487.27</u>
TOTAL LIABILITIES		<u>2,771,735.58</u>

CAPITAL

PAID-IN CAPITAL:		
INVESTMENT FROM GENERAL FUND	<u>250,000.00</u>	
TOTAL PAID-IN CAPITAL		250,000.00
RETAINED EARNINGS:		
UNAPPROPRIATED *	<u>3,901,385.82</u>	
TOTAL RETAINED EARNINGS		<u>3,901,385.82</u>
TOTAL CAPITAL		<u>4,151,385.82</u>
TOTAL LIABILITIES AND CAPITAL		<u><u>6,923,121.40</u></u>

* Amount credited in Statewide Cost Allocation Plans.
F.Y. 1968 to F.Y. 1971 \$831,939

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
INSERTING

Services Provided

This section performs mail inserting for all state agencies and departments.

FMC 74-4 Allowable Cost Standard

"Cost of professional services rendered by individuals or organizations not a part of the grantee department is allowable subject to such prior authorization as may be required by the Federal grantor agency."

How Rates are Computed

Rates are based on historical costs of operating, such as, labor, materials and overhead. In addition, the past profits or losses are included in the rate computation.

Department of Administration
Mail Inserting
Statement of Operations for the Fiscal Year Ended June 30

	<u>1978</u> (actual)	<u>1979</u> (estimated)
Revenue	\$ 96,489	\$ 96,600
Operating Expenses:		
Salaries and Fringe	51,882	71,782
Rents	1,556	1,742
Repairs	948	600
Other Purchased Services	78	600
Supplies	697	1,000
Depreciation	3,843	3,840
Department Overhead	8,463	15,768
Total Operating Expenses	<u>67,467</u>	<u>95,332</u>
 Excess (deficit) of Revenue over Expenses	 <u>\$ 29,022</u>	 <u>\$ 1,268</u>

Department of Administration
Mail Inserting
Balance Sheet as of June 30

	<u>1978</u> (actual)	<u>1979</u> (estimated)
<u>Assets</u>		
Cash	\$ 116,385	\$ 94,950
Fixed Assets	40,442	70,442
Accumulated Depreciation	(35,609)	(39,449)
Total Assets	<u>\$ 121,218</u>	<u>\$ 125,943</u>
 <u>Liabilities, Contributions and Retained Earnings</u>		
Accounts Payable	\$ 8,463	\$ 11,920
Original Appropriation	12,850	12,850
Retained Earnings-Credited in State Cost Allocation Plan*	70,883	70,883
Retained Earnings-Not Credited	29,022	30,290
Total Liabilities, Contributions and Retained Earnings	<u>\$ 121,218</u>	<u>\$ 125,943</u>

* Amount Credited in Statewide Cost Allocation Plans

F.Y. 1968 to F.Y. 1971	\$ 9,994
F.Y. 1978	60,889
	<u>\$ 70,883</u>

Minnesota Statewide Cost Allocation Plan
 Mail Insertion
 Allocation of Retained Earnings Credited Through State Cost Allocation Plan

	Allocation Base*	Percentage	Retained Earnings Credited
Administration	\$ 50,778.01	1.3851	\$ 843
Agriculture	55,467.52	1.5130	921
Arts Board	1,164.43	.0318	19
Attorney General	16,645.03	.4540	276
Auditor	4,729.15	.1290	79
CLTA Central	961.39	.0262	16
Commerce	54,278.35	1.4606	901
Community College Board	19,048.57	.5196	316
Corrections	22,159.05	.6044	368
County Attorney's Council	1,973.81	.0538	33
Crime Control Planning Board	7,177.31	.1958	119
Economic Development	45,805.01	1.2494	761
Economic Security	25,630.86	.6991	426
Education	187,860.72	5.1243	3,120
Energy Agency	15,097.51	.4118	251
Finance	10,368.87	.2828	172
Governor's Office	16,472.86	.4493	274
Handicapped, Council on	9,578.55	.2613	159
Health	7,744.45	.2113	129
Hearing Examiners Office	1,846.58	.0504	31
Higher Educ. Coord. Board	32,964.73	.8992	548
Higher Educ. Facilities Auth.	---	---	---
Housing Finance Agency	19,025.45	.5190	316
Human Rights	7,407.43	.2021	123
Iron Range Resources	472.96	.0129	8
Labor and Industry	63,156.24	1.7227	1,049
Lieutenant Governor	474.68	.0130	8
Military Affairs	518.09	.0141	9
MN Educ. Computing Consortium	4,549.83	.1241	76
Natural Resources	168,544.63	4.5974	2,799
Personnel	4,382.29	.1195	73
Pollution Control Agency	6,487.19	.1770	108
Public Employees Retire. Assoc.	96,219.24	2.6246	1,598
Public Safety	1,234,117.50	33.6634	20,497
Public Service	3,212.27	.0876	53
Revenue	634,571.21	17.3094	10,540
Secretary of State	16,416.92	.4478	273
State Planning Agency	35,035.55	.9557	582
State Retirement System	24,949.64	.6806	414
State University System	10,856.20	.2961	180
Supreme Court	16,130.74	.4400	268
Teachers Retirement Assoc.	35,397.90	.9656	588
Transportation	112,975.88	3.0817	1,876
University of Minnesota	---	---	---
Veterans Affairs	3,878.74	.1058	64
Welfare	501,528.07	13.6803	8,330
Zoological Garden	43.66	.0012	1
Other - State Agencies	74,927.53	2.0438	1,244
Other - Non State Agencies	3,020.50	.0824	50
Total	\$ 3,666,053.70	100.00	\$ 60,889

* Based on Central Mail receipts July 1, 1977 to June 30, 1978.

C. ORDERING FOR MECHANIZED MAILING

1. Use inter-office memo stating clearly:
 - a. type of inserts
 - b. approximate volume
 - c. completion date
 - d. Mail slip, Admin. Form 613
 - e. Dept/Division/Sequence number to be charged
2. Be sure to include supplies necessary to carry out instructions, e.g. envelopes, inserts, etc.

CURRENT INSERTING RATES INSERTING SECTION PUBLICATIONS & GENERAL SERVICES DIVISION

These rates are subject to change without notice

<u>NO. OF PIECES</u>	<u>PRICE FOR FIRST 1,000 OR LESS PER SET UP</u>	<u>EACH ADDITIONAL 1,000 PRO-RATED</u>
1 Piece	\$ 7.42	\$ 6.42
2 Pieces	8.75	6.75
3 Pieces	10.74	7.74
4 Pieces	11.72	8.72
5 Pieces	15.29	10.29
6 Pieces	17.93	11.93

For further details or help in proceduring your mailing operations for mechanized mailing, call the Supervisor of Central Mailing, Ext. 6801.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
OFFICE EQUIPMENT REPAIR AND RENTAL

Services Provided

This activity exists to provide prompt, low cost rental and repair service for all state departments and agencies. Services include service of all brands of manual and electric typewriters and adding machines, inspection of trade-in machines, instruction in machine operation and many advisory services concerning office equipment.

FMC 74-4 Allowable Cost Standard

"Costs incurred for necessary maintenance, repair, or upkeep of property which neither add to the permanent value of the property nor appreciably prolong its intended life, but keep it in an efficient operating condition, are allowable.

How Rates are Computed

Rates are based on the historical costs of operating, such as, labor, materials and overhead. In addition, the past profits or losses are included in the rate computation.

Department of Administration
Office Equipment Repair and Rental
Statement of Operations for the Fiscal Year Ended June 30

	<u>1978</u> <u>(actual)</u>	<u>1979</u> <u>(estimated)</u>
Revenue	\$ 316,123	\$ 395,424
Cost of Sales:		
Beginning Inventory	8,879	9,000
Purchases	108,406	126,200
Ending Inventory	9,000	9,200
Total Cost of Sales	<u>108,285</u>	<u>126,000</u>
Gross Operating Revenue	207,838	269,424
Operating Expenses:		
Salaries and Fringe	133,689	159,256
Rents	5,846	6,620
Repairs	3,608	2,000
Printing	453	500
Other Purchases Services	782	1,000
Communications	1,312	1,500
Travel	10	1,500
Supplies	4,163	4,600
Workers Compensation	1,285	
Unemployment Compensation	1,166	
Depreciation	57,187	60,024
Department Overhead	<u>22,200</u>	<u>26,300</u>
Total Operating Expenses	231,701	263,300
Excess (deficit) from Operations	(23,863)	6,124
Other Income	<u>14,471</u>	
Excess (deficit) of Revenue over Expenses	<u>\$ (9,392)</u>	<u>\$ 6,124</u>

Department of Administration
Office Equipment Repair and Rental
Balance Sheet as of June 30

	<u>1978</u> <u>(actual)</u>	<u>1979</u> <u>(estimated)</u>
<u>Assets</u>		
Cash	\$ 160,750	\$ 179,766
Accounts Receivable	968	1,000
Inventory	9,000	9,200
Fixed Assets	481,063	405,339
Accumulated Depreciation	<u>(228,417)</u>	<u>(161,717)</u>
Total Assets	<u>\$ 423,364</u>	<u>\$ 433,588</u>
<u>Liabilities, Contributions and Retained Earnings</u>		
Accounts Payable	\$ 22,200	\$ 26,300
Original Appropriation	25,700	25,700
Retained Earnings-Credited in State		
Cost Allocation Plans*	384,856	384,856
Retained Earnings-Not Credited	<u>(9,392)</u>	<u>(3,268)</u>
Total Liabilities, Contributions and Retained Earnings	<u>\$ 423,364</u>	<u>\$ 433,588</u>

* Amount Credited in Statewide Cost Allocation Plans
F.Y. 1968 to F.Y. 1971 \$ 23,374
F.Y. 1978 361,482
 \$ 384,856

Minnesota Statewide Cost Allocation Plan
Office Equipment Repair
Allocation of Retained Earnings Credited Through State Cost Allocation Plan

	Allocation Base*	Percentage	Retained Earnings Credited
Administration	\$ 32,787.41	9.6328	\$ 34,821
Agriculture	3,449.78	1.0135	3,664
Arts Board	3,858.92	1.1337	4,098
Attorney General	21,268.19	6.2485	22,587
Auditor	11,846.46	3.4804	12,581
CETA Central	2,785.23	.8183	2,958
Commerce	9,978.86	2.9317	10,598
Community College Board	5,424.59	1.5937	5,761
Corrections	15,205.88	4.4674	16,149
County Attorney's Council	127.00	.0373	135
Crime Control Planning Board	230.80	.0678	245
Economic Development	9,506.70	2.7930	10,096
Economic Security	23,372.69	6.8668	24,822
Education	7,922.31	2.3275	8,414
Energy Agency	5,043.71	1.4818	5,356
Finance	208.37	.0612	221
Governor's Office	6,518.34	1.9151	6,923
Handicapped, Council on	331.81	.0975	352
Health	208.90	.0614	222
Hearing Examiners Office	-	-	-
Higher Educ. Coord. Board	1,427.88	.4195	1,516
Higher Educ. Facilities Auth.	-	-	-
Housing Finance Agency	17,376.20	5.1050	18,454
Human Rights	4,958.88	1.4569	5,266
Iron Range Resources	49.50	.0145	53
Labor and Industry	11,440.29	3.3611	12,150
Lieutenant Governor	598.62	.1759	636
Military Affairs	1,732.28	.5089	1,840
MN Educ. Computing Consortium	-	-	-
Natural Resources	11,879.92	3.4903	12,617
Personnel	158.61	.0466	168
Pollution Control Agency	8,186.52	2.4052	8,694
Public Employees Retire. Assoc.	-	-	-
Public Safety	19,931.33	5.8557	21,167
Public Service	908.00	.2668	964
Revenue	20,138.73	5.9166	21,388
Secretary of State	898.37	.2639	954
State Planning Agency	4,325.05	1.2707	4,593
State Retirement System	478.40	.1406	508
State University System	4,813.20	1.4141	5,112
Supreme Court	41.00	.0120	43
Teachers Retirement Assoc.	821.50	.2414	872
Transportation	7,932.12	2.3304	8,424
University of Minnesota	-	-	-
Veterans Affairs	1,491.26	.4381	1,584
Welfare	28,637.67	8.4136	30,414
Zoological Garden	1,168.28	.3432	1,241
Other - State Agencies	15,663.82	4.6019	16,635
Other - Non State Agencies	15,240.90	4.4777	16,186
Total	\$340,374.28	100.00	\$361,482

*Based on Office Equipment Repair receipts July 1, 1977 to June 30, 1978.

EXHIBIT A

EQUIPMENT REPAIR RATES and RENTAL MACHINES AVAILABLE

1) Equipment Maintenance:

Typewriter, manual	\$ 16.00
Typewriter, electric	38.00
Adding machine	25.00

2) General Overhaul:

Typewriter, manual	\$ 37.50 plus parts
Typewriter, electric (call for estimate)	106.00 plus parts
Adding machine, electric	52.25 plus parts
Adding machine, manual	40.00 plus parts
Numbering machines	15.00 plus parts

3) Service Call \$ 15.00 per hour

4) Platen, recovered \$ 1.00 per carriage inch plus 1.00

5) Rental Machines Available:

Typewriter, manual	
Typewriter, electric	
Adding machine, full keyboard	
Adding machine, ten-key	
Calculators:	Electric, printers
	Electronic, printers
	Electronic, display
	Electronic, display/printers

Because of a wide variation in the age and cost of equipment, standard rates cannot be established for any category of machine. Information as to price and availability of specific equipment can be obtained by telephone. All prices are subject to change without notice.

EXHIBIT B

REPAIR/RENTAL PICK-UP/DELIVERY RECEIPT

1. Determines the type of service rendered. The type of service is circled so that the serviceman knows and has a record of the work to be performed. This includes:
 - a) Repair delivery: Delivery of a machine that has been repaired.
 - b) Repair Receipt: Receipt of a machine that is brought into our shop for repairs.
 - c) Rental Pick-Up: Pick-up of a rental machine from a department or agency.
 - d) Rental Delivery: Delivery of a rental machine to a department or agency.
2. Date when service call is taken.
3. Name of department or agency for which services are rendered. Address or location is also included.
4. Name of person to contact regarding the equipment being serviced or rented.
5. Telephone number or extension of person to contact.