

STATE OF MINNESOTA  
STATEWIDE COST ALLOCATION PLAN  
For Fiscal Year Ended June 30, 1979

Forward

This plan allocates indirect costs for use in the fiscal year ended June 30, 1981. Roll forward calculations are included in the allocations for fiscal year 1981.

Costs shown in this plan are actual costs incurred during the fiscal year ended June 30, 1979.

LEGISLATIVE REFERENCE LIBRARY  
STATE OF MINNESOTA



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

612-296-5900

December 19, 1979

Mr. Robert Vernon, Chief  
State and Local Negotiations Branch  
Office of the 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 1981 beginning July 1, 1980. The plan is being submitted for your review in accordance with guidelines relative to Federal Management Circular 74-4.

Changes and adjustments negotiated in prior years have been included in this plan.

Sincerely,

*Wayne S. Burggraaff*  
Wayne S. Burggraaff  
Commissioner

WSB:RE:gm  
Enc.

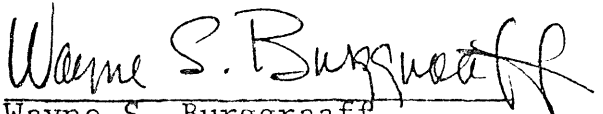


STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
309 STATE ADMINISTRATION BUILDING  
SAINT PAUL, MINNESOTA 55155

CERTIFICATION BY THE COMMISSIONER OF THE  
DEPARTMENT OF FINANCE, RESPONSIBLE STATE OFFICIAL

MINNESOTA STATEWIDE COST ALLOCATION PLAN

I hereby certify that the information contained in the Minnesota Statewide Cost Allocation Plan for the fiscal year ended June 30, 1979 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.

  
Wayne S. Burggraaff  
Commissioner of Finance

# STATE OF MINNESOTA

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STATE OF MINNESOTA  
1978-79  
STATE DEPARTMENTS RECEIVING FEDERAL GRANTS

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

STATE OF MINNESOTA  
Fiscal Year 1979 Statewide Cost Allocation Plan Summary  
With Rollforward Calculation  
Fixed Costs for Fiscal Year 1981

	Total	Central Mail	Lease Adm.	Procurement	Tele- communications	Central Payroll	Financial Management	Statewide Accounting	Personnel	Treasurer	Motor Pool
Administration	\$ 586,237	\$ 5,716	\$ 24,262	\$ 81,699	\$ 21,814	\$ 14,080	\$ 171,730	\$ 141,881	\$ 119,975	\$ 6,482	\$ (1,402)
Agriculture	203,001	2,952	5,984	26,204	30,167	9,243	45,620	24,888	61,010	1,137	(4,204)
Arts Board	14,339	—	548	570	4,389	224	3,808	3,208	1,492	149	(49)
Attorney General	124,348	2,184	10,236	4,330	37,275	4,615	15,567	12,339	37,428	585	(211)
Auditor	21,431	501	548	1,392	3,584	1,232	1,070	2,405	10,727	109	(137)
Cata Central	72,463	30	400	724	714	7,016	2,811	2,637	58,007	127	(3)
Commerce	110,612	3,718	1,896	5,064	14,319	3,162	34,826	18,930	28,666	866	(835)
Community College Board	493,388	1,704	9,436	74,727	91,261	17,225	133,106	86,670	76,480	3,973	(1,194)
Corrections	645,271	1,683	21,152	97,831	91,202	26,547	105,027	78,478	222,816	3,617	(3,082)
County Attorney's Council	9,309	329	296	4,284	644	86	1,403	1,321	885	62	(1)
Crime Control Planning Board	23,986	(183)	1,348	(360)	4,461	419	9,258	4,195	4,757	178	(87)
Economic Development	53,424	5,173	2,488	8,615	13,936	988	6,996	7,177	8,026	331	(306)
Economic Security	1,157,473	2,002	(1,957)	92,270	258,313	45,531	253,838	209,490	290,023	9,557	(1,594)
Education	502,870	14,004	1,480	(3,270)	81,228	13,865	171,472	104,694	117,868	4,728	(3,199)
Energy Agency	84,627	1,918	(208)	8,299	23,635	2,135	20,578	11,882	16,031	557	(200)
Finance	10,284	490	—	742	1,805	251	3,462	2,199	1,232	106	(3)
Governor's Office	8,936	(44)	296	(425)	6,100	406	(9)	(1,454)	4,188	(81)	(41)
Handicapped, Council on	13,919	376	548	1,430	4,985	154	3,035	2,079	1,223	96	(7)
Health	344,106	621	4,560	29,389	61,210	13,344	83,918	51,411	101,265	2,332	(3,944)
Hearing Examiner's Office	16,692	104	548	2,059	2,004	366	5,602	2,823	3,125	124	(63)
Higher Education Coordinating Board	45,618	2,963	1,600	3,304	7,410	1,079	9,117	7,669	8,419	4,262	(205)
Higher Education Facilities Authority	318	—	—	—	—	29	10	7	271	1	0
Housing Finance Agency	58,768	1,734	296	4,125	16,972	1,937	7,724	10,221	15,677	472	(390)
Human Rights	21,132	968	2,696	1,466	5,252	869	2,190	1,339	6,307	58	(13)
Iron Range Resources	42,489	42	1,644	8,742	3,812	999	8,663	7,733	10,772	367	(265)
Labor and Industry	154,161	5,490	4,636	6,070	17,458	4,267	39,540	40,063	35,955	1,858	(1,176)
Lieutenant Governor	5,492	56	1,348	242	2,249	107	436	168	882	7	(3)
Military Affairs	73,900	43	548	6,427	11,584	2,766	17,731	10,035	24,321	462	(17)
MN Educ. Computing Consortium	86,155	264	2,148	19,272	14,517	1,275	22,245	16,355	9,582	770	(273)
Natural Resources	862,007	14,352	45,929	83,956	141,030	34,315	151,821	119,248	269,904	5,441	(3,969)
Personnel	7,809	208	—	972	658	189	2,620	1,665	1,437	80	(20)
Pollution Control Agency	155,387	737	7,628	16,766	44,505	5,630	24,991	11,205	44,773	490	(1,338)
Public Employees Retire. Assoc.	25,700	7,471	548	21	1,942	—	3,614	3,591	—	8,513	0
Public Safety	1,223,794	61,843	61,997	49,242	194,072	27,496	306,489	277,121	236,079	12,617	(3,162)
Public Service	56,021	43	1,896	5,595	14,822	2,095	8,618	4,145	18,840	175	(208)
Revenue	482,041	57,644	15,344	20,116	72,478	16,377	59,558	37,178	125,299	80,379	(2,332)
Secretary of State	35,496	2,748	548	1,855	2,652	469	14,612	8,095	4,146	371	0
State Planning Agency	86,389	1,110	1,140	25,927	10,101	2,542	15,346	7,829	22,499	325	(430)
State Retirement System	21,387	1,825	548	314	1,881	530	2,882	3,014	4,686	5,745	(38)
State University System	971,796	769	12,340	138,503	268,134	20,357	187,379	115,167	224,033	5,209	(95)
Supreme Court	73,021	1,772	6,444	6,392	18,552	1,871	11,320	10,950	15,337	514	(131)
Teachers Retirement Assoc.	24,767	2,823	548	1,818	2,545	817	2,293	1,896	7,065	4,999	(41)
Transportation	1,495,032	8,522	50,141	144,399	226,652	76,849	179,291	151,657	651,269	6,970	(718)
University of Minnesota	(22,313)	—	—	44	(1,412)	—	(22,848)	470	—	21	0
Veterans Affairs	89,656	158	296	(1,412)	14,758	3,886	23,779	16,233	31,542	648	(232)
Welfare	1,715,699	31,553	13,524	114,278	209,992	111,969	197,724	145,776	880,721	12,350	(2,188)
Zoological Garden	124,658	(3)	(504)	20,335	11,662	4,148	35,072	21,304	31,631	1,013	0
Other	469,751	3,997	39,386	19,401	169,342	13,470	80,927	52,113	92,207	1,187	(2,279)
<b>TOTAL</b>	<b>\$12,882,847</b>	<b>\$252,410</b>	<b>\$356,530</b>	<b>\$1,133,744</b>	<b>\$2,238,078</b>	<b>\$497,227</b>	<b>\$2,466,262</b>	<b>\$1,849,500</b>	<b>\$3,938,882</b>	<b>\$190,339</b>	<b>\$(40,125)</b>

SECTION IV

STATE OF MINNESOTA  
Fiscal Year 1979 Statewide Cost Allocation Plan Summary  
Actual Costs for Fiscal Year 1979

SECTION V

	Total	Central Mail	Lease Administration	Procurement	Tele- communications	Central Payroll	Financial Management	Statewide Accounting	Personnel	Treasurer
Administration	\$ 491,170	\$ 4,027	\$ 14,399	\$ 60,783	\$ 27,884	\$ 11,752	\$ 141,838	\$ 133,011	\$ 91,065	\$ 6,411
Agriculture	166,078	2,935	4,000	17,881	24,531	7,307	36,414	23,325	48,561	1,124
Arts Board	10,821	—	400	512	2,973	168	2,939	2,478	1,232	119
Attorney General	79,206	1,459	6,000	3,022	23,948	2,742	12,312	7,886	21,457	380
Auditor	20,993	403	400	1,131	3,172	1,081	3,821	2,448	8,419	118
Ceta Central	72,466	30	400	724	714	7,016	2,811	2,637	58,007	127
Commerce	90,689	3,410	1,200	3,993	12,636	2,735	26,535	17,470	21,868	842
Community College Board	410,092	1,285	5,600	66,225	73,596	26,211	93,626	78,769	60,984	3,796
Corrections	516,242	1,387	13,600	76,738	79,243	21,724	87,250	68,134	164,822	3,284
County Attorney's Council	6,568	185	400	2,350	560	69	1,413	930	616	45
Crime Control Planning Board	30,120	279	800	1,060	6,197	858	8,232	6,429	5,955	310
Economic Development	42,283	3,786	2,000	5,619	11,029	778	6,656	6,359	5,749	307
Economic Security	964,689	1,539	12,000	66,419	201,023	37,912	208,037	198,722	229,459	9,578
Education	436,787	12,321	2,000	28,395	70,812	9,368	128,061	107,744	72,893	5,193
Energy Agency	56,843	1,210	400	6,078	15,658	1,379	13,189	8,656	9,856	417
Finance	10,287	490	—	742	1,805	251	3,462	2,199	1,232	106
Governor's Office	18,341	503	400	1,060	8,739	523	1,789	1,262	4,004	61
Handicapped, Council on	9,955	503	400	1,007	3,093	118	2,204	1,628	924	78
Health	290,459	529	4,800	23,642	52,976	10,570	69,004	51,019	75,460	2,459
Hearing Examiner's Office	15,084	96	400	1,484	1,756	302	5,197	3,328	2,361	160
Higher Educ. Coord. Board	45,823	2,963	1,600	3,304	7,410	1,079	9,117	7,669	8,419	4,262
Higher Educ. Facilities Auth.	252	—	—	—	—	25	10	11	205	1
Housing Finance Agency	46,768	1,344	400	4,082	11,653	1,310	9,036	8,474	10,061	408
Human Rights	18,672	678	1,600	1,025	5,210	726	2,423	1,791	5,133	86
Iron Range Resources	27,436	30	1,200	5,124	2,790	744	5,543	4,890	6,879	236
Labor and Industry	127,535	4,841	3,200	5,301	14,698	3,708	34,525	32,979	26,693	1,590
Lieutenant Governor	4,279	49	800	212	1,732	99	385	270	719	13
Military Affairs	58,518	32	400	4,824	10,022	2,330	13,271	8,738	18,460	421
MN. Educ. Computing Consortium	64,327	209	1,200	11,662	17,355	1,026	13,649	11,485	7,187	554
Natural Resources	696,032	12,971	30,399	65,041	120,190	28,127	127,836	112,813	193,218	5,437
Personnel	7,829	208	—	972	658	189	2,620	1,665	1,437	80
Pollution Control Agency	128,316	425	5,200	13,941	36,098	4,355	21,788	14,301	31,519	689
Public Employees Retire. Assoc.	21,871	5,536	400	283	1,869	—	3,030	2,842	—	7,911
Public Safety	990,267	66,093	43,599	35,250	156,424	23,271	236,075	238,141	179,153	12,261
Public Service	48,543	282	1,200	4,382	11,256	1,700	9,580	6,288	13,552	303
Revenue	402,553	48,691	11,200	14,772	54,650	13,748	51,395	32,639	94,248	81,210
Secretary of State	28,524	1,973	400	1,590	2,227	400	11,280	7,226	3,080	348
State Planning Agency	90,307	1,799	1,200	17,528	16,058	2,471	18,537	13,090	18,993	631
State Retirement System	19,859	1,535	400	884	1,391	449	3,357	3,148	3,593	5,102
State University System	845,900	591	6,800	119,657	233,038	53,281	139,117	117,041	170,734	5,641
Supreme Court	52,817	1,316	3,600	4,735	11,888	1,277	11,919	7,848	9,856	378
Teachers Retirement System	20,558	2,329	400	1,396	1,934	665	2,142	1,801	5,236	4,655
Transportation	1,213,919	6,682	41,199	114,268	195,090	65,749	144,532	134,882	505,016	6,501
University of Minnesota	1,192	—	—	35	—	—	616	516	—	25
Veterans Affairs	70,923	251	400	3,534	10,714	2,707	18,296	13,528	20,841	652
Welfare	1,454,584	28,906	8,400	122,608	184,376	94,655	164,991	150,057	687,557	13,024
Zoological Garden	75,947	—	—	14,401	7,842	2,317	19,861	13,034	17,864	628
Other	355,666	3,870	23,600	17,369	127,960	9,749	66,760	46,721	57,493	2,144
<b>TOTAL</b>	<b>\$10,658,390</b>	<b>\$228,981</b>	<b>\$258,396</b>	<b>\$957,045</b>	<b>\$1,866,878</b>	<b>\$459,031</b>	<b>\$1,996,481</b>	<b>\$1,718,322</b>	<b>\$2,982,150</b>	<b>\$190,106</b>

STATE OF MINNESOTA

1978-1979

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
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 nine 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 interdepartmental 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 material 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, 1979

<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	\$ 232,943	\$ 2,962 (1)
	Total Allowable	<u>\$229,981</u>

(1) Capital Expenditure \$2,962

Minnesota Statewide Cost Allocation Plan  
Central Mail

Fiscal Year Ended June 30, 1979

	Allocation Base*	Percentage	F.Y. 1979 Allocation
Administration	\$ 71,871	1.7512	\$ 4,027
Agriculture	52,383	1.2764	2,935
Arts Board	-	-	-
Attorney General	26,042	.6345	1,459
Auditor	7,193	.1753	403
CETA Central	533	.0130	30
Commerce	60,848	1.4826	3,410
Community College Board	22,939	.5589	1,285
Corrections	24,744	.6029	1,387
County Attorney's Council	3,296	.0803	185
Crime Control Planning Board	4,981	.1214	279
Economic Development	67,564	1.6463	3,786
Economic Security	27,472	.6694	1,539
Education	219,869	5.3573	12,321
Energy Agency	21,597	.5262	1,210
Finance	8,747	.2131	490
Governor's Office	8,979	.2188	503
Handicapped, Council on	8,973	.2186	503
Health	9,446	.2302	529
Hearing Examiners Office	1,714	.0418	96
Higher Educ. Coord. Board	52,872	1.2883	2,963
Higher Educ. Facilities Auth.	-	-	-
Housing Finance Agency	23,992	.5846	1,344
Human Rights	12,104	.2949	678
Iron Range Resources	536	.0131	30
Labor and Industry	86,391	2.1050	4,841
Lieutenant Governor	867	.0211	49
Military Affairs	578	.0141	32
MN Educ. Computing Consortium	3,724	.0907	209
Natural Resources	231,476	5.6401	12,971
Personnel	3,716	.0905	208
Pollution Control Agency	7,588	.1849	425
Public Employees Retire. Assoc.	98,783	2.4069	5,536
Public Safety	1,179,443	28.7383	66,093
Public Service	5,032	.1226	282
Revenue	868,903	21.1717	48,691
Secretary of State	35,201	.8577	1,973
State Planning Agency	32,095	.7820	1,799
State Retirement System	27,395	.6675	1,535
State University System	10,547	.2570	591
Supreme Court	23,475	.5720	1,316
Teachers Retirement Assoc.	41,561	1.0127	2,329
Transportation	119,234	2.9053	6,682
University of Minnesota	-	-	-
Veterans Affairs	4,472	.1090	251
Welfare	515,840	12.5689	28,906
Zoological Garden	-	-	-
Other	69,066	1.6829	3,870
TOTAL	<u>\$4,104,082</u>	<u>100.0000</u>	<u>\$ 229,981</u>

\* Based on actual amount of postage.

State of Minnesota Roll Forward Calculation  
Central Mail  
Fiscal Year Ended June 30, 1979

	Adjusted Fixed F.Y. 1979*	Actual F.Y. 1979	Adjustment Roll Forward	Fixed F.Y. 1981
Administration	\$ 2,338	\$ 4,027	\$ 1,689	\$ 5,716
Agriculture	2,918	2,935	17	2,952
Arts Board	-	-	-	-
Attorney General	734	1,459	725	2,184
Auditor	305	403	98	501
CETA Central	-	30	30	30
Commerce	3,102	3,410	308	3,718
Community College Board	866	1,285	419	1,704
Corrections	1,091	1,387	296	1,683
County Attorney's Council	41	185	144	329
Crime Control Planning Board	741	279	(462)	(183)
Economic Development	2,399	3,786	1,387	5,173
Economic Security	1,076	1,539	463	2,002
Education	10,638	12,321	1,683	14,004
Energy Agency	502	1,210	708	1,918
Finance	-	490	490	490
Governor's Office	1,050	503	(547)	(44)
Handicapped, Council on	630	503	(127)	376
Health	437	529	92	621
Hearing Examiners Office	88	96	8	104
Higher Educ. Coord. Board	-	2,963	2,963	2,963
Higher Educ. Facilities Auth.	-	-	-	-
Housing Finance Agency	954	1,344	390	1,734
Human Rights	388	678	290	968
Iron Range Resources	18	30	12	42
Labor and Industry	4,192	4,841	649	5,490
Lieutenant Governor	42	49	7	56
Military Affairs	21	32	11	43
MN Educ. Computing Consortium	154	209	55	264
Natural Resources	11,590	12,971	1,381	14,352
Personnel	-	208	208	208
Pollution Control Agency	113	425	312	737
Public Employees Retire. Assoc.	3,601	5,536	1,935	7,471
Public Safety	70,343	66,093	(4,250)	61,843
Public Service	521	282	(239)	43
Revenue	39,738	48,691	8,953	57,644
Secretary of State	1,198	1,973	775	2,748
State Planning Agency	2,488	1,799	(689)	1,110
State Retirement System	1,245	1,535	290	1,825
State University System	413	591	178	769
Supreme Court	860	1,316	456	1,772
Teachers Retirement Assoc.	1,835	2,329	494	2,823
Transportation	4,842	6,682	1,840	8,522
University of Minnesota	-	-	-	-
Veterans Affairs	344	251	(93)	158
Welfare	26,259	28,906	2,647	31,553
Zoological Garden	3	-	(3)	(3)
Other	3,743	3,870	127	3,997
TOTAL	\$ 203,861	\$ 229,981	\$ 26,120	\$ 252,410

\* All are actual 1977.

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, 1979

<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 Mgmt.	<u>\$258,593</u>	<u>\$    197 (1)</u>
	Total Allowable	<u><u>\$258,396</u></u>

(1) Interest in rent \$197.

Minnesota Statewide Cost Allocation Plan  
Lease Administration  
Fiscal Year Ended June 30, 1979

	Allocation Base*	Percentage	F.Y. 1979 Allocation
Administration	36	5.5727	\$ 14,399
Agriculture	10	1.5480	4,000
Arts Board	1	.1548	400
Attorney General	15	2.3220	6,000
Auditor	1	.1548	400
CETA Central	1	.1548	400
Commerce	3	.4644	1,200
Community College Board	14	2.1672	5,600
Corrections	34	5.2631	13,600
County Attorney's Council	1	.1548	400
Crime Control Planning Board	2	.3096	800
Economic Development	5	.7740	2,000
Economic Security	30	4.6439	12,000
Education	5	.7740	2,000
Energy Agency	1	.1548	400
Finance	-	-	-
Governor's Office	1	.1548	400
Handicapped, Council on	1	.1548	400
Health	12	1.8576	4,800
Hearing Examiners Office	1	.1548	400
Higher Educ. Coord. Board	4	.6192	1,600
Higher Educ. Facilities Auth.	-	-	-
Housing Finance Agency	1	.1548	400
Human Rights	4	.6192	1,600
Iron Range Resources	3	.4644	1,200
Labor and Industry	8	1.2384	3,200
Lieutenant Governor	2	.3096	800
Military Affairs	1	.1548	400
MN Educ. Computing Consortium	3	.4644	1,200
Natural Resources	76	11.7647	30,399
Personnel	-	-	-
Pollution Control Agency	13	2.0124	5,200
Public Employees Retire. Assoc.	1	.1548	400
Public Safety	109	16.8730	43,599
Public Service	3	.4644	1,200
Revenue	28	4.3344	11,200
Secretary of State	1	.1548	400
State Planning Agency	3	.4644	1,200
State Retirement System	1	.1548	400
State University System	17	2.6316	6,800
Supreme Court	9	1.3932	3,600
Teachers Retirement Assoc.	1	.1548	400
Transportation	103	15.9443	41,199
University of Minnesota	-	-	-
Veterans Affairs	1	.1548	400
Welfare	21	3.2508	8,400
Zoological Garden	-	-	-
Other	59	9.1331	23,600
<b>TOTAL</b>	<b>646</b>	<b>100.0000</b>	<b>\$ 258,396</b>

\* Based on actual number of leases.



State of Minnesota Roll Forward Calculation  
Lease Administration  
Fiscal Year Ended June 30, 1979

	Adjusted Fixed F.Y. 1979*	Actual F.Y. 1979	Adjustment Roll Forward	Fixed F.Y. 1981
Administration	\$ 4,536	\$ 14,399	\$ 9,863	\$ 24,262
Agriculture	2,016	4,000	1,984	5,984
Arts Board	252	400	148	548
Attorney General	1,764	6,000	4,236	10,236
Auditor	252	400	148	548
CLTA Central	-	400	400	400
Commerce	504	1,200	696	1,896
Community College Board	1,764	5,600	3,836	9,436
Corrections	6,048	13,600	7,552	21,152
County Attorney's Council	504	400	(104)	296
Crime Control Planning Board	252	800	548	1,348
Economic Development	1,512	2,000	488	2,488
Economic Security	25,957	12,000	(13,957)	(1,957)
Education	2,520	2,000	(520)	1,480
Energy Agency	1,008	400	(608)	(208)
Finance	-	-	-	-
Governor's Office	504	400	(104)	296
Handicapped, Council on	252	400	148	548
Health	5,040	4,800	(240)	4,560
Hearing Examiners Office	252	400	148	548
Higher Educ. Coord. Board	-	1,600	1,600	1,600
Higher Educ. Facilities Auth.	-	-	-	-
Housing Finance Agency	504	400	(104)	296
Human Rights	504	1,600	1,096	2,696
Iron Range Resources	756	1,200	444	1,644
Labor and Industry	1,764	3,200	1,436	4,636
Lieutenant Governor	252	800	548	1,348
Military Affairs	252	400	148	548
MN Educ. Computing Consortium	252	1,200	948	2,148
Natural Resources	14,869	30,399	15,530	45,929
Personnel	-	-	-	-
Pollution Control Agency	2,772	5,200	2,428	7,628
Public Employees Retire. Assoc.	252	400	148	548
Public Safety	25,201	43,599	18,398	61,997
Public Service	504	1,200	696	1,896
Revenue	7,056	11,200	4,144	15,344
Secretary of State	252	400	148	548
State Planning Agency	1,260	1,200	(60)	1,140
State Retirement System	252	400	148	548
State University System	1,260	6,800	5,540	12,340
Supreme Court	756	3,600	2,844	6,444
Teachers Retirement Assoc.	252	400	148	548
Transportation	32,257	41,199	8,942	50,141
University of Minnesota	-	-	-	-
Veterans Affairs	504	400	(104)	296
Welfare	3,276	8,400	5,124	13,524
Zoological Garden	504	-	(504)	(504)
Other	7,814	23,600	15,786	39,326
<b>TOTAL</b>	<b>\$ 158,262</b>	<b>\$ 258,396</b>	<b>\$ 100,134</b>	<b>\$ 356,530</b>

\* All are actual 1977.

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 for each agency as a percentage of A44\* transactions processed 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, 1979

<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	\$ 959,733	\$ 2,688 (1)
	Total Allowable	<u>\$ 957,045</u>

(1) Interest in rent \$2,688

Minnesota Statewide Cost Allocation Plan  
Procurement Division  
Fiscal Year Ended June 30, 1979

	Allocation Base*	Percentage	F.Y. 1979 Allocation
Administration	3,440	6.3511	\$ 60,783
Agriculture	1,012	1.8684	17,881
Arts Board	29	.0535	512
Attorney General	171	.3157	3,022
Auditor	64	.1182	1,131
CETA Central	41	.0757	724
Commerce	226	.4172	3,993
Community College Board	3,748	6.9197	66,225
Corrections	4,343	8.0182	76,738
County Attorney's Council	133	.2455	2,350
Crime Control Planning Board	60	.1108	1,060
Economic Development	318	.5871	5,619
Economic Security	3,759	6.9400	66,419
Education	1,607	2.9669	28,395
Energy Agency	344	.6351	6,078
Finance	42	.0775	742
Governor's Office	60	.1108	1,060
Handicapped, Council on	57	.1052	1,007
Health	1,338	2.4703	23,642
Hearing Examiners Office	84	.1551	1,484
Higher Educ. Coord. Board	187	.3452	3,304
Higher Educ. Facilities Auth.	-	-	-
Housing Finance Agency	231	.4265	4,082
Human Rights	58	.1071	1,025
Iron Range Resources	290	.5354	5,124
Labor and Industry	300	.5539	5,301
Lieutenant Governor	12	.0222	212
Military Affairs	273	.5040	4,824
MN Educ. Computing Consortium	660	1.2185	11,662
Natural Resources	3,681	6.7960	65,041
Personnel	55	.1015	972
Pollution Control Agency	789	1.4567	13,941
Public Employees Retire. Assoc.	16	.0295	283
Public Safety	1,995	3.6833	35,250
Public Service	248	.4579	4,382
Revenue	836	1.5435	14,772
Secretary of State	90	.1662	1,590
State Planning Agency	992	1.8315	17,528
State Retirement System	50	.0923	884
State University System	6,772	12.5028	119,657
Supreme Court	268	.4948	4,735
Teachers Retirement Assoc.	79	.1459	1,396
Transportation	6,467	11.9397	114,268
University of Minnesota	2	.0037	35
Veterans Affairs	200	.3692	3,534
Welfare	6,939	12.8111	122,608
Zoological Garden	815	1.5047	14,401
Other	983	1.8149	17,369
<b>TOTAL</b>	<b>54,164</b>	<b>100.0000</b>	<b>\$ 957,045</b>

\* Based on the number of A44 transactions processed.

State of Minnesota Roll Forward Calculation

Procurement Division  
Fiscal Year Ended June 30, 1979

	Adjusted Fixed F.Y. 1979*	Actual F.Y. 1979	Adjustment Roll Forward	Fixed F.Y. 1981
Administration	\$ 39,867	\$ 60,783	\$ 20,916	\$ 81,699
Agriculture	9,558	17,881	8,323	26,204
Arts Board	454	512	58	570
Attorney General	1,714	3,022	1,308	4,330
Auditor	870	1,131	261	1,392
CETA Central	- -	724	724	724
Commerce	2,922	3,993	1,071	5,064
Community College Board	57,723	66,225	8,502	74,727
Corrections	55,645	76,738	21,093	97,831
County Attorney's Council	416	2,350	1,934	4,284
Crime Control Planning Board	2,480	1,060	(1,420)	(360)
Economic Development	2,623	5,619	2,996	8,615
Economic Security	40,568	66,419	25,851	92,270
Education	60,060	28,395	(31,665)	(3,270)
Energy Agency	3,857	6,078	2,221	8,299
Finance	- -	742	742	742
Governor's Office	2,545	1,060	(1,485)	(425)
Handicapped, Council on	584	1,007	423	1,430
Health	17,895	23,642	5,747	29,389
Hearing Examiners Office	909	1,484	575	2,059
Higher Educ. Coord. Board	- -	3,304	3,304	3,304
Higher Educ. Facilities Auth.	- -	- -	- -	- -
Housing Finance Agency	4,039	4,082	43	4,125
Human Rights	584	1,025	441	1,466
Iron Range Resources	1,506	5,124	3,618	8,742
Labor and Industry	4,532	5,301	769	6,070
Lieutenant Governor	182	212	30	242
Military Affairs	3,221	4,824	1,603	6,427
MN Educ. Computing Consortium	4,052	11,662	7,610	19,272
Natural Resources	46,126	65,041	18,915	83,956
Personnel	- -	972	972	972
Pollution Control Agency	11,116	13,941	2,825	16,766
Public Employees Retire. Assoc.	545	283	(262)	21
Public Safety	21,258	35,250	13,992	49,242
Public Service	3,169	4,382	1,213	5,595
Revenue	9,428	14,772	5,344	20,116
Secretary of State	1,325	1,590	265	1,855
State Planning Agency	9,129	17,528	8,399	25,927
State Retirement System	1,454	884	(570)	314
State University System	100,811	119,657	18,846	138,503
Supreme Court	3,078	4,735	1,657	6,392
Teachers Retirement Assoc.	974	1,396	422	1,818
Transportation	84,137	114,268	30,131	144,399
University of Minnesota	26	35	9	44
Veterans Affairs	8,480	3,534	(4,946)	(1,412)
Welfare	130,938	122,608	(8,330)	114,278
Zoological Garden	8,467	14,401	5,934	20,335
Other	15,337	17,369	2,032	19,401
TOTAL	\$ 774,604	\$ 957,045	\$ 182,441	\$ 1,133,744

\* All are actual 1977.

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 and common equipment.
5. State telephone directory.
6. 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, 1979

<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 Telecommunications - General	\$1,871,781	\$ 4,903 (1)
	Total Allowable	<u>\$1,866,878</u>

(1) Capital Expenditures \$3,706, Interest in rent \$1,197.

Minnesota Statewide Cost Allocation Plan  
Telecommunications Division  
Fiscal Year Ended June 30, 1979

	Allocation Base*	Percentage	F.Y. 1979 Allocation
Administration	\$ 105,024	1.5004	\$ 27,884
Agriculture	92,396	1.3200	24,531
Arts Board	11,199	.1600	2,973
Attorney General	90,199	1.2886	23,948
Auditor	11,947	.1707	3,172
CETA Central	2,689	.0384	714
Commerce	47,593	.6799	12,636
Community College Board	277,199	3.9600	73,596
Corrections	298,467	4.2638	79,243
County Attorney's Council	2,111	.0302	560
Crime Control Planning Board	23,341	.3334	6,197
Economic Development	41,539	.5934	11,029
Economic Security	757,146	10.8164	201,023
Education	266,711	3.8102	70,812
Energy Agency	58,975	.8425	15,658
Finance	6,800	.0971	1,805
Governor's Office	32,915	.4702	8,739
Handicapped, Council on	11,649	.1664	3,093
Health	199,533	2.8505	52,976
Hearing Examiners Office	6,616	.0945	1,756
Higher Educ. Coord. Board	27,908	.3987	7,410
Higher Educ. Facilities Auth.	-	-	-
Housing Finance Agency	43,890	.6270	11,653
Human Rights	19,624	.2803	5,210
Iron Range Resources	10,508	.1501	2,790
Labor and Industry	55,361	.7909	14,698
Lieutenant Governor	6,522	.0932	1,732
Military Affairs	37,747	.5392	10,022
MN Educ. Computing Consortium	33,792**	.4827	17,355***
Natural Resources	452,691	6.4671	120,190
Personnel	2,478	.0354	658
Pollution Control Agency	135,961	1.9423	36,098
Public Employees Retire. Assoc.	7,038	.1005	1,869
Public Safety	589,167	8.4167	156,424
Public Service	42,394	.6056	11,256
Revenue	205,837	2.9405	54,650
Secretary of State	8,390	.1199	2,227
State Planning Agency	60,481	.8640	16,058
State Retirement System	5,240	.0749	1,391
State University System	877,732	12.5391	233,038
Supreme Court	44,778	.6397	11,888
Teachers Retirement Assoc.	7,286	.1041	1,934
Transportation	734,799	10.4972	195,090
University of Minnesota	-	-	-
Veterans Affairs	40,353	.5765	10,714
Welfare	694,445	9.9207	184,376
Zoological Garden	29,537	.4220	7,842
Other	481,956	6.8851	127,960
TOTAL	\$6,999,964	100.0000	\$1,866,878

\* Based on object of expenditure code 202 liquidations.

\*\* Non-data network telephone costs.

\*\*\* Includes \$8,383 as a direct allocation.



State of Minnesota Roll Forward Calculation  
Telecommunications Division  
Fiscal Year Ended June 30, 1979

	Adjusted Fixed F.Y. 1979*	Actual F.Y. 1979	Adjustment Roll Forward	Fixed F.Y. 1981
Administration	\$ 33,954	\$ 27,884	\$ (6,070)	\$ 21,814
Agriculture	18,895	24,531	5,636	30,167
Arts Board	1,557	2,973	1,416	4,389
Attorney General	10,621	23,948	13,327	37,275
Auditor	2,760	3,172	412	3,584
CETA Central	-	714	714	714
Commerce	10,953	12,636	1,683	14,319
Community College Board	55,931	73,596	17,665	91,261
Corrections	67,284	79,243	11,959	91,202
County Attorney's Council	476	560	84	644
Crime Control Planning Board	7,933	6,197	(1,736)	4,461
Economic Development	8,122	11,029	2,907	13,936
Economic Security	143,733	201,023	57,290	258,313
Education	60,396	70,812	10,416	81,228
Energy Agency	7,681	15,658	7,977	23,635
Finance	-	1,805	1,805	1,805
Governor's Office	11,378	8,739	(2,639)	6,100
Handicapped, Council on	1,201	3,093	1,892	4,985
Health	44,742	52,976	8,234	61,210
Hearing Examiners Office	1,508	1,756	248	2,004
Higher Educ. Coord. Board	-	7,410	7,410	7,410
Higher Educ. Facilities Auth.	-	-	-	-
Housing Finance Agency	6,334	11,653	5,319	16,972
Human Rights	5,168	5,210	42	5,252
Iron Range Resources	1,768	2,790	1,022	3,812
Labor and Industry	11,938	14,698	2,760	17,458
Lieutenant Governor	1,215	1,732	517	2,249
Military Affairs	8,460	10,022	1,562	11,584
MN Educ. Computing Consortium	20,193	17,355	(2,838)	14,517
Natural Resources	99,350	120,190	20,840	141,030
Personnel	-	658	658	658
Pollution Control Agency	27,691	36,098	8,407	44,505
Public Employees Retire. Assoc.	1,796	1,869	73	1,942
Public Safety	118,776	156,424	37,648	194,072
Public Service	7,690	11,256	3,566	14,822
Revenue	36,822	54,650	17,828	72,478
Secretary of State	1,802	2,227	425	2,652
State Planning Agency	22,015	16,058	(5,957)	10,101
State Retirement System	901	1,391	490	1,831
State University System	197,942	233,038	35,096	268,134
Supreme Court	5,224	11,888	6,664	18,552
Teachers Retirement Assoc.	1,323	1,934	611	2,545
Transportation	163,528	195,090	31,562	226,652
University of Minnesota	-	-	-	-
Veterans Affairs	6,670	10,714	4,044	14,758
Welfare	158,760	184,376	25,616	209,992
Zoological Garden	4,022	7,842	3,820	11,662
Other	86,578	127,960	41,382	169,342
TOTAL	\$1,485,091	\$1,866,878	\$ 381,787	\$2,238,078

\* All are actual 1977.

STATE OF MINNESOTA  
DEPARTMENT OF FINANCE  
CENTRAL PAYROLL

Services Provided

The Central Payroll Section provides for bi-weekly warrant payments to state employees and computes, withholds and properly distributes all authorized deductions.

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, 1979

<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		
87145 Emp. Central Pay System	\$ 459,301	\$ 270 (1)
	Total Allowable	<u>\$ 459,031</u>

(1) Interest in rent \$270

Minnesota Statewide Cost Allocation Plan

Central Payroll  
Fiscal Year Ended June 30, 1979

	Allocation Base*	Percentage	F.Y. 1979 Allocation
Administration	21,896	2.5602	\$ 11,752
Agriculture	13,615	1.5919	7,307
Arts Board	313	.0366	168
Attorney General	5,109	.5974	2,742
Auditor	2,014	.2355	1,081
CETA Central	13,072	1.5284	7,016
Commerce	5,096	.5958	2,735
Community College Board	48,835	5.7100	26,211
Corrections	40,476	4.7326	21,724
County Attorney's Council	128	.0150	69
Crime Control Planning Board	1,598	.1868	858
Economic Development	1,449	.1694	778
Economic Security	70,636	8.2590	37,912
Education	17,454	2.0408	9,368
Energy Agency	2,569	.3004	1,379
Finance	467	.0546	251
Governor's Office	974	.1139	523
Handicapped, Council on	219	.0256	118
Health	19,693	2.3026	10,570
Hearing Examiners Office	563	.0658	302
Higher Educ. Coord. Board	2,011	.2351	1,079
Higher Educ. Facilities Auth.	46	.0054	25
Housing Finance Agency	2,441	.2854	1,310
Human Rights	1,353	.1582	726
Iron Range Resources	1,386	.1620	744
Labor and Industry	6,909	.8078	3,708
Lieutenant Governor	184	.0215	99
Military Affairs	4,342	.5077	2,330
MN Educ. Computing Consortium	1,912	.2235	1,026
Natural Resources	52,406	6.1275	28,127
Personnel	352	.0411	189
Pollution Control Agency	8,115	.9488	4,355
Public Employees Retire. Assoc.	-	-	-
Public Safety	43,359	5.0697	23,271
Public Service	3,168	.3704	1,700
Revenue	25,615	2.9950	13,748
Secretary of State	745	.0871	400
State Planning Agency	4,603	.5382	2,471
State Retirement System	837	.0979	449
State University System	99,273	11.6074	53,281
Supreme Court	2,380	.2783	1,277
Teachers Retirement Assoc.	1,239	.1449	665
Transportation	122,502	14.3234	65,749
University of Minnesota	-	-	-
Veterans Affairs	5,044	.5898	2,707
Welfare	176,379	20.6229	94,665
Zoological Garden	4,317	.5048	2,317
Other	18,165	2.1239	9,749
<b>TOTAL</b>	<b>855,259</b>	<b>100.0000</b>	<b>\$ 459,031</b>

\* Based on number of payroll warrants through May 16, 1979.

State of Minnesota Roll Forward Calculation  
Central Payroll  
Fiscal Year Ended June 30, 1979

	Adjusted Fixed F.Y. 1979*	Actual F.Y. 1979	Adjustment Roll Forward	Fixed F.Y. 1981
Administration	\$ 9,424	\$ 11,752	\$ 2,328	\$ 14,080
Agriculture	5,371	7,307	1,936	9,243
Arts Board	112	168	56	224
Attorney General	869	2,742	1,873	4,615
Auditor	930	1,081	151	1,232
CLTA Central	- -	7,016	7,016	7,016
Commerce	2,308	2,735	427	3,162
Community College Board	35,197	26,211	(8,986)	17,225
Corrections	16,901	21,724	4,823	26,547
County Attorney's Council	52	69	17	86
Crime Control Planning Board	1,297	858	(439)	419
Economic Development	568	778	210	988
Economic Security	30,293	37,912	7,619	45,531
Education	4,871	9,368	4,497	13,865
Energy Agency	623	1,379	756	2,135
Finance	- -	251	251	251
Governor's Office	640	523	(117)	406
Handicapped, Council on	82	118	36	154
Health	7,796	10,570	2,774	13,344
Hearing Examiners Office	238	302	64	366
Higher Educ. Coord. Board	- -	1,079	1,079	1,079
Higher Educ. Facilities Auth.	21	25	4	29
Housing Finance Agency	683	1,310	627	1,937
Human Rights	583	726	143	869
Iron Range Resources	489	744	255	999
Labor and Industry	3,149	3,708	559	4,267
Lieutenant Governor	91	99	8	107
Military Affairs	1,894	2,330	436	2,766
MN Educ. Computing Consortium	777	1,026	249	1,275
Natural Resources	21,939	28,127	6,188	34,315
Personnel	- -	189	189	189
Pollution Control Agency	3,080	4,355	1,275	5,630
Public Employees Retire. Assoc.	- -	- -	- -	- -
Public Safety	19,046	23,271	4,225	27,496
Public Service	1,305	1,700	395	2,095
Revenue	11,119	13,748	2,629	16,377
Secretary of State	331	400	69	469
State Planning Agency	2,400	2,471	71	2,542
State Retirement System	368	449	81	530
State University System	86,205	53,281	(32,924)	20,357
Supreme Court	683	1,277	594	1,871
Teachers Retirement Assoc.	513	665	152	817
Transportation	54,649	65,749	11,100	76,849
University of Minnesota	- -	- -	- -	- -
Veterans Affairs	1,528	2,707	1,179	3,886
Welfare	77,361	94,665	17,304	111,969
Zoological Garden	486	2,317	1,831	4,148
Other	6,028	9,749	3,721	13,470
TOTAL	\$ 412,300	\$ 459,031	\$ 46,731	\$ 497,227

\* All are actual 1977.

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. Cost 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, Controllers and Financial Systems are 100% allowable.  
Economic Analysis is not allowable. General Support is 90.5% allowable.  
Budget, Planning and Control is 79.0% allowable.

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, 1979

Appropriation Account Allotment Account	Total Expenditures	Services or Costs not Allowable
11000-21:10		
872259 Finance Agency Controller Services	\$ 615,731	\$ -
872358 Budget Planning and Control	369,721	77,665 (1)
872283 Audit Control	41,215	-
863274 Fin. Economic Analysis	83,746	83,746 (1)
872457 Fin. Systems Develop. and Maint.	553,856	
11000-31:10		
873158 Dept. General Support Services	561,796	68,173 (2)
	<u>\$ 2,226,065</u>	<u>\$ 229,584</u>
	Total Allowable	<u>\$1,996,481</u>

(1) General Cost of Government

(2) Capital Expenditures \$11,438; Interest in rent \$4,918; General cost of Government \$51,817

Minnesota Statewide Cost Allocation Plan  
Financial Management  
Fiscal Year Ended June 30, 1979

	Allocation Base*	Percentage	F.Y. 1979 Allocation
Administration	166,478	7.7407	\$ 113,206
Agriculture	29,194	1.3574	19,852
Arts Board	3,101	.1442	2,109
Attorney General	9,870	.4589	6,712
Auditor	3,064	.1425	2,084
CETA Central	3,300	.1534	2,244
Commerce	21,866	1.0167	14,869
Community College Board	98,588	4.5841	67,040
Corrections	85,278	3.9652	57,989
County Attorney's Council	1,164	.0541	792
Crime Control Planning Board	8,046	.3741	5,471
Economic Development	7,959	.3701	5,412
Economic Security	248,723	11.5649	169,132
Education	134,854	6.2703	91,701
Energy Agency	10,834	.5037	7,367
Finance	2,752	.1280	1,871
Governor's Office	1,580	.0735	1,074
Handicapped, Council on	2,038	.0948	1,386
Health	63,856	2.9691	43,422
Hearing Examiners Office	4,165	.1937	2,832
Higher Educ. Coord. Board	9,599	.4463	6,527
Higher Educ. Facilities Auth.	14	.0007	10
Housing Finance Agency	10,606	.4931	7,212
Human Rights	2,242	.1042	1,525
Iron Range Resources	6,121	.2846	4,162
Labor and Industry	41,277	1.9193	28,068
Lieutenant Governor	338	.0157	230
Military Affairs	10,936	.5085	7,437
MN Educ. Computing Consortium	14,375	.6684	9,775
Natural Resources	141,198	6.5653	96,015
Personnel	2,084	.0969	1,417
Pollution Control Agency	17,899	.8323	12,171
Public Employees Retire. Assoc.	3,557	.1654	2,419
Public Safety	298,060	13.8589	202,682
Public Service	7,870	.3659	5,352
Revenue	40,852	1.8995	27,779
Secretary of State	9,044	.4205	6,150
State Planning Agency	16,384	.7618	11,141
State Retirement System	3,940	.1832	2,679
State University System	146,490	6.8114	99,614
Supreme Court	9,823	.4567	6,680
Teachers Retirement Assoc.	2,254	.1048	1,533
Transportation	168,820	7.8496	114,798
University of Minnesota	646	.0300	439
Veterans Affairs	16,932	.7873	11,514
Welfare	187,813	8.7327	127,713
Zoological Garden	16,314	.7586	11,094
Other	58,477	2.7190	39,765
<b>TOTAL</b>	<b>2,150,675</b>	<b>100.0000</b>	<b>\$1,462,466</b>

\* Based on number of transactions.



Minnesota Statewide Cost Allocation Plan  
Financial Management  
Fiscal Year Ended June 30, 1979

	<u>Financial Management Allocation</u>	<u>Controllers Salaries</u>	<u>Total Financial Management Allocation</u>
Administration	\$ 113,206	\$ 28,632	\$ 141,838
Agriculture	19,852	16,562	36,414
Arts Board	2,109	830	2,939
Attorney General	6,712	5,600	12,312
Auditor	2,084	1,737	3,821
CETA Central	2,244	567	2,811
Commerce	14,869	11,666	26,535
Community College Board	67,040	26,586	93,626
Corrections	57,989	29,261	87,250
County Attorney's Council	792	621	1,413
Crime Control Planning Board	5,471	2,761	8,232
Economic Development	5,412	1,244	6,656
Economic Security	169,132	38,905	208,037
Education	91,701	36,360	128,061
Energy Agency	7,367	5,822	13,189
Finance	1,871	1,591	3,462
Governor's Office	1,074	715	1,789
Handicapped, Council on	1,386	818	2,204
Health	43,422	25,582	69,004
Hearing Examiners Office	2,832	2,365	5,197
Higher Educ. Coord. Board	6,527	2,590	9,117
Higher Educ. Facilities Auth.	10	-	10
Housing Finance Agency	7,212	1,824	9,036
Human Rights	1,525	898	2,423
Iron Range Resources	4,162	1,381	5,543
Labor and Industry	28,068	6,457	34,525
Lieutenant Governor	230	155	385
Military Affairs	7,437	5,834	13,271
MN Educ. Computing Consortium	9,775	3,874	13,649
Natural Resources	96,015	31,821	127,836
Personnel	1,417	1,203	2,620
Pollution Control Agency	12,171	9,617	21,788
Public Employees Retire. Assoc.	2,419	611	3,030
Public Safety	202,682	33,393	236,075
Public Service	5,352	4,228	9,580
Revenue	27,779	23,616	51,395
Secretary of State	6,150	5,130	11,280
State Planning Agency	11,141	7,396	18,537
State Retirement System	2,679	678	3,357
State University System	99,614	39,503	139,117
Supreme Court	6,680	5,239	11,919
Teachers Retirement Assoc.	1,533	609	2,142
Transportation	114,798	29,734	144,532
University of Minnesota	439	177	616
Veterans Affairs	11,514	6,782	18,296
Welfare	127,713	37,278	164,991
Zoological Garden	11,094	8,767	19,861
Other	39,765	26,995	66,760
Total	<u>\$1,462,466</u>	<u>\$ 534,015</u>	<u>\$ 1,996,481</u>

State of Minnesota Roll Forward Calculation  
Financial Management  
Fiscal Year Ended June 30, 1979

	Adjusted Fixed F.Y. 1979*	Actual F.Y. 1979	Adjustment Roll Forward	Fixed F.Y. 1981
Administration	\$ 111,946	\$ 141,838	\$ 29,892	\$ 171,730
Agriculture	27,208	36,414	9,206	45,620
Arts Board	2,070	2,939	869	3,808
Attorney General	9,057	12,312	3,255	15,567
Auditor	6,572	3,821	(2,751)	1,070
CETA Central	- -	2,811	2,811	2,811
Commerce	18,244	26,535	8,291	34,826
Community College Board	54,146	93,626	39,480	133,106
Corrections	69,473	87,250	17,777	105,027
County Attorney's Council	1,423	1,413	(10)	1,403
Crime Control Planning Board	7,206	8,232	1,026	9,258
Economic Development	6,316	6,656	340	6,996
Economic Security	162,236	208,037	45,801	253,838
Education	84,650	128,061	43,411	171,472
Energy Agency	5,800	13,189	7,389	20,578
Finance	- -	3,462	3,462	3,462
Governor's Office	3,587	1,789	(1,798)	(9)
Handicapped, Council on	1,373	2,204	831	3,035
Health	54,090	69,004	14,914	83,918
Hearing Examiners Office	4,792	5,197	405	5,602
Higher Educ. Coord. Board	- -	9,117	9,117	9,117
Higher Educ. Facilities Auth.	10	10	- -	10
Housing Finance Agency	10,348	9,036	(1,312)	7,724
Human Rights	2,656	2,423	(233)	2,190
Iron Range Resources	2,423	5,543	3,120	8,663
Labor and Industry	29,510	34,525	5,015	39,540
Lieutenant Governor	334	385	51	436
Military Affairs	8,811	13,271	4,460	17,731
NN Educ. Computing Consortium	5,053	13,649	8,596	22,245
Natural Resources	103,851	127,836	23,985	151,821
Personnel	- -	2,620	2,620	2,620
Pollution Control Agency	18,585	21,788	3,203	24,991
Public Employees Retire. Assoc.	2,446	3,030	584	3,614
Public Safety	165,661	236,075	70,414	306,489
Public Service	10,542	9,580	(962)	8,618
Revenue	43,232	51,395	8,163	59,558
Secretary of State	7,948	11,280	3,332	14,612
State Planning Agency	21,728	18,537	(3,191)	15,346
State Retirement System	3,832	3,357	(475)	2,882
State University System	90,855	139,117	48,262	187,379
Supreme Court	12,518	11,919	(599)	11,320
Teachers Retirement Assoc.	1,991	2,142	151	2,293
Transportation	109,773	144,532	34,759	179,291
University of Minnesota	24,080	616	(23,464)	(22,848)
Veterans Affairs	12,813	18,296	5,483	23,779
Welfare	132,258	164,991	32,733	197,724
Zoological Garden	4,650	19,861	15,211	35,072
Other	52,593	66,760	14,167	80,927
TOTAL	<u>\$ 1,508,690</u>	<u>\$ 1,996,481</u>	<u>\$ 487,791</u>	<u>\$ 2,466,262</u>

\* All are actual 1977.

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

Allocable Services

Accounting Operations is 98.4% allowable, General Accounting 45.1% allowable, Quality Control 98.0% allowable, Accounting Systems Support 92.3% allowable. Cash Management is not allowable.

Allocation Base

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

STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN  
 Department of Finance  
 Statewide Accounting  
 Year Ended June 30, 1979

Appropriation Account Allotment Account	Total Expenditures	Services or Costs not Allowable
11000-11:10		
871152 Accounting Operations	\$ 266,124	\$ 3,618 (1)
871160 General Accounting	149,142	81,879 (1)
871178 Quality Control	309,113	6,182 (1)
871186 Accounting System Support Operations	1,175,656	90,034 (1)
871350 Cash Management Debt Issuance	44,987	44,987 (1)
	<u>\$ 1,945,022</u>	<u>\$ 226,700</u>
	Total Allowable	<u>\$1,718,322</u>

(1) General Cost of Government

Minnesota Statewide Cost Allocation Plan  
Statewide Accounting  
Fiscal Year Ended June 30, 1979

	Allocation Base*	Percentage	F.Y. 1979 Allocation
Administration	166,478	7.7407	\$ 133,011
Agriculture	29,194	1.3574	23,325
Arts Board	3,101	.1442	2,478
Attorney General	9,870	.4589	7,886
Auditor	3,064	.1425	2,448
CETA Central	3,300	.1534	2,637
Commerce	21,866	1.0167	17,470
Community College Board	98,588	4.5841	78,769
Corrections	85,278	3.9652	68,134
County Attorney's Council	1,164	.0541	930
Crime Control Planning Board	8,046	.3741	6,429
Economic Development	7,959	.3701	6,359
Economic Security	248,723	11.5649	198,722
Education	134,854	6.2703	107,744
Energy Agency	10,834	.5037	8,656
Finance	2,752	.1280	2,199
Governor's Office	1,580	.0735	1,262
Handicapped, Council on	2,038	.0948	1,628
Health	63,856	2.9691	51,019
Hearing Examiners Office	4,165	.1937	3,328
Higher Educ. Coord. Board	9,599	.4463	7,669
Higher Educ. Facilities Auth.	14	.0007	11
Housing Finance Agency	10,606	.4931	8,474
Human Rights	2,242	.1042	1,791
Iron Range Resources	6,121	.2846	4,890
Labor and Industry	41,277	1.9193	32,979
Lieutenant Governor	338	.0157	270
Military Affairs	10,936	.5085	8,738
MN Educ. Computing Consortium	14,375	.6684	11,485
Natural Resources	141,198	6.5653	112,813
Personnel	2,084	.0969	1,665
Pollution Control Agency	17,899	.8323	14,301
Public Employees Retire. Assoc.	3,557	.1654	2,842
Public Safety	298,060	13.8589	238,141
Public Service	7,870	.3659	6,288
Revenue	40,852	1.8995	32,639
Secretary of State	9,044	.4205	7,226
State Planning Agency	16,384	.7618	13,090
State Retirement System	3,940	.1832	3,148
State University System	146,490	6.8114	117,041
Supreme Court	9,823	.4567	7,848
Teachers Retirement Assoc.	2,254	.1048	1,801
Transportation	168,820	7.8496	134,882
University of Minnesota	646	.0300	516
Veterans Affairs	16,932	.7873	13,528
Welfare	187,813	8.7327	150,057
Zoological Garden	16,314	.7586	13,034
Other	58,477	2.7190	46,721
<b>TOTAL</b>	<b>2,150,675</b>	<b>100.0000</b>	<b>\$1,718,322</b>

\* Based on number of transactions.

State of Minnesota Roll Forward Calculation  
Statewide Accounting  
Fiscal Year Ended June 30, 1979

	Adjusted Fixed F.Y. 1979*	Actual F.Y. 1979	Adjustment Roll Forward	Fixed F.Y. 1981
Administration	\$ 124,141	\$ 133,011	\$ 8,870	\$ 141,881
Agriculture	21,762	23,325	1,563	24,888
Arts Board	1,748	2,478	730	3,208
Attorney General	3,433	7,886	4,453	12,339
Auditor	2,491	2,448	(43)	2,405
CLTA Central	- -	2,637	2,637	2,637
Commerce	16,010	17,470	1,460	18,930
Community College Board	70,868	78,769	7,901	86,670
Corrections	57,790	68,134	10,344	78,478
County Attorney's Council	539	930	391	1,321
Crime Control Planning Board	8,663	6,429	(2,234)	4,195
Economic Development	5,541	6,359	818	7,177
Economic Security	187,954	198,722	10,768	209,490
Education	110,794	107,744	(3,050)	104,694
Energy Agency	5,430	8,656	3,226	11,882
Finance	- -	2,199	2,199	2,199
Governor's Office	3,978	1,262	(2,716)	(1,454)
Handicapped, Council on	1,177	1,628	451	2,079
Health	50,627	51,019	392	51,411
Hearing Examiners Office	3,833	3,328	(505)	2,823
Higher Educ. Coord. Board	- -	7,669	7,669	7,669
Higher Educ. Facilities Auth.	15	11	(4)	7
Housing Finance Agency	6,727	8,474	1,747	10,221
Human Rights	2,243	1,791	(452)	1,339
Iron Range Resources	2,047	4,890	2,843	7,733
Labor and Industry	25,895	32,979	7,084	40,063
Lieutenant Governor	372	270	(102)	168
Military Affairs	7,441	8,738	1,297	10,035
MN Educ. Computing Consortium	6,615	11,485	4,870	16,355
Natural Resources	106,378	112,813	6,435	119,248
Personnel	- -	1,665	1,665	1,665
Pollution Control Agency	17,397	14,301	(3,096)	11,205
Public Employees Retire. Assoc.	2,093	2,842	749	3,591
Public Safety	199,161	238,141	38,980	277,121
Public Service	8,431	6,288	(2,143)	4,145
Revenue	28,100	32,639	4,539	37,178
Secretary of State	6,357	7,226	869	8,095
State Planning Agency	18,351	13,090	(5,261)	7,829
State Retirement System	3,282	3,148	(134)	3,014
State University System	118,915	117,041	(1,874)	115,167
Supreme Court	4,746	7,848	3,102	10,950
Teachers Retirement Assoc.	1,706	1,801	95	1,896
Transportation	118,107	134,882	16,775	151,657
University of Minnesota	562	516	(46)	470
Veterans Affairs	10,823	13,528	2,705	16,233
Welfare	154,338	150,057	(4,281)	145,776
Zoological Garden	4,764	13,034	8,270	21,304
Other	41,329	46,721	5,392	52,113
TOTAL	\$ 1,572,974	\$ 1,718,322	\$ 145,348	\$ 1,849,500

\* All are actual 1977.

STATE OF MINNESOTA  
PERSONNEL DEPARTMENT  
PERSONNEL SERVICES

Services Provided

The Personnel Department is responsible for directing and coordinating a comprehensive personnel system for the executive branch of Minnesota state government. It's 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 Allowable 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 service 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  
Department of Personnel  
Personnel Services  
Year Ended June 30, 1979

<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		
853572 Examining and Referral-Moni	\$ 23,374	\$ -
854943 Employee Benefits	50,524	108 (1)
855551 Examining and Referral-Muni	10,727	10,727 (2)
856773 Recruiting and Selection	472,491	19,927 (3)
856906 Classification and Compensation	176,744	
16400-22:10		
ALL Training and Development	321,179	35,055 (4)
16400-23:10		
All Employee Employer Services	506,287	107 (1)
16400-25:10		
All General Support	745,438	11,549 (5)
16400-26:10		
856666 Personnel Mgmt. Info. System-L78	518,810	-
16400-27:10		
856674 Examining and Referral-L78	237,744	3,695 (1)
	<u>\$ 3,063,318</u>	<u>\$ 81,168</u>
	Total Allowable	<u>\$2,982,150</u>

- (1) Capital Equipment
- (2) Unallowable Service
- (3) Capital Equipment \$4,824; IPA Match \$15,103
- (4) Capital Equipment \$5,701; IPA Match \$29,354
- (5) Capital Equipment \$1,116; IPA Match \$10,433



Minnesota Statewide Cost Allocation Plan  
Personnel Services  
Fiscal Year Ended June 30, 1979

	Allocation Base*	Percentage	F.Y. 1979 Allocation
Administration	887	3.0537	\$ 91,065
Agriculture	473	1.6284	48,561
Arts Board	12	.0413	1,232
Attorney General	209	.7195	21,457
Auditor	82	.2823	8,419
CETA Central	565	1.9451	58,007
Commerce	213	.7333	21,868
Community College Board	594	2.0450	60,984
Corrections	1,606	5.5290	164,882
County Attorney's Council	6	.0206	616
Crime Control Planning Board	58	.1997	5,955
Economic Development	56	.1928	5,749
Economic Security	2,235	7.6944	229,459
Education	710	2.4443	72,893
Energy Agency	96	.3305	9,856
Finance	12	.0413	1,232
Governor's Office	39	.1343	4,004
Handicapped, Council on	9	.0310	924
Health	735	2.5304	75,460
Hearing Examiners Office	23	.0792	2,361
Higher Educ. Coord. Board	82	.2823	8,419
Higher Educ. Facilities Auth.	2	.0069	205
Housing Finance Agency	98	.3374	10,061
Human Rights	50	.1721	5,133
Iron Range Resources	67	.2307	6,879
Labor and Industry	260	.8951	26,693
Lieutenant Governor	7	.0241	719
Military Affairs	180	.6197	18,480
MN Educ. Computing Consortium	70	.2410	7,187
Natural Resources	1,882	6.4791	193,218
Personnel	14	.0482	1,437
Pollution Control Agency	307	1.0569	31,519
Public Employees Retire. Assoc.	-	-	-
Public Safety	1,745	6.0075	179,153
Public Service	132	.4544	13,552
Revenue	918	3.1604	94,248
Secretary of State	30	.1033	3,080
State Planning Agency	185	.6369	18,993
State Retirement System	35	.1205	3,593
State University System	1,663	5.7252	170,734
Supreme Court	96	.3305	9,856
Teachers Retirement Assoc.	51	.1756	5,236
Transportation	4,919	16.9346	505,016
University of Minnesota	-	-	-
Veterans Affairs	203	.6989	20,841
Welfare	6,697	23.0557	687,557
Zoological Garden	174	.5990	17,864
Other	560	1.9279	57,493
TOTAL	29,047	100.0000	\$ 2,982,150

\* Based on average number of employees.

State of Minnesota Roll Forward Calculation  
Personnel Services  
Fiscal Year Ended June 30, 1979

	Adjusted Fixed F.Y. 1979*	Actual F.Y. 1979	Adjustment Roll Forward	Fixed F.Y. 1981
Administration	\$ 62,155	\$ 91,065	\$ 28,910	\$ 119,975
Agriculture	36,112	48,561	12,449	61,010
Arts Board	972	1,232	260	1,492
Attorney General	5,486	21,457	15,971	37,428
Auditor	6,111	8,419	2,308	10,727
CETA Central	- -	58,007	58,007	58,007
Commerce	15,070	21,868	6,798	28,666
Community College Board	45,488	60,984	15,496	76,480
Corrections	106,948	164,882	57,934	222,816
County Attorney's Council	347	616	269	885
Crime Control Planning Board	7,153	5,955	(1,198)	4,757
Economic Development	3,472	5,749	2,277	8,026
Economic Security	168,895	229,459	60,564	290,023
Education	27,918	72,893	44,975	117,868
Energy Agency	3,681	9,856	6,175	16,031
Finance	- -	1,232	1,232	1,232
Governor's Office	3,820	4,004	184	4,188
Handicapped, Council on	625	924	299	1,223
Health	49,655	75,460	25,805	101,265
Hearing Examiners Office	1,597	2,361	764	3,125
Higher Educ. Coord. Board	- -	8,419	8,419	8,419
Higher Educ. Facilities Auth.	139	205	66	271
Housing Finance Agency	4,445	10,061	5,616	15,677
Human Rights	3,959	5,133	1,174	6,307
Iron Range Resources	2,986	6,879	3,893	10,772
Labor and Industry	17,431	26,693	9,262	35,955
Lieutenant Governor	556	719	163	882
Military Affairs	12,639	18,480	5,841	24,321
MN Educ. Computing Consortium	4,792	7,187	2,395	9,582
Natural Resources	116,532	193,218	76,686	269,904
Personnel	- -	1,437	1,437	1,437
Pollution Control Agency	18,265	31,519	13,254	44,773
Public Employees Retire. Assoc.	- -	- -	- -	- -
Public Safety	122,227	179,153	56,926	236,079
Public Service	8,264	13,552	5,288	18,840
Revenue	63,197	94,248	31,051	125,299
Secretary of State	2,014	3,080	1,066	4,146
State Planning Agency	15,487	18,993	3,506	22,499
State Retirement System	2,500	3,593	1,093	4,686
State University System	117,435	170,734	53,299	224,033
Supreme Court	4,375	9,856	5,481	15,337
Teachers Retirement Assoc.	3,403	5,236	1,833	7,069
Transportation	358,763	505,016	146,253	651,269
University of Minnesota	- -	- -	- -	- -
Veterans Affairs	10,140	20,841	10,701	31,542
Welfare	494,393	687,557	193,164	880,721
Zoological Garden	4,097	17,864	13,767	31,631
Other	22,779	57,493	34,714	92,207
TOTAL	\$ 1,956,323	\$ 2,982,150	\$ 1,025,827	\$ 3,938,882

\* All are actual 1977.

## 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 reconcilliation of such records with related cash accounts."

#### Allocable Services

The warrant redemption and cash receipts functions are allocable. The actual salaries of employees performing these 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 total transactions plus subsystem warrants processed for all state agencies.

## STATE OF MINNESOTA STATEWIDE COST ALLOCATION PLAN

State Treasurer

Cash Receipt and Warrant Redemption  
Year Ended June 30, 1979

<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	\$ 343,234	\$ 217,163 (1)
658419 Treas-Operations-Supp. and Exp.	127,435	82,400 (2)
	<u>\$ 470,669</u>	<u>\$ 299,563</u>
	Subtotal	\$ 171,106
Depreciation-Equipment		<u>19,000 (3)</u>
	Total Allowable	<u>\$ 190,106</u>

- (1) Salaries not applicable to cash receipt and warrant redemption functions. Allowable salaries are actual salaries of employees working in these two functions.
- (2) Capital Expenditures \$39,518; Non expense \$50; Interest in rent \$802; Supplies and expense not applicable to cash receipt and warrant redemption; \$42,030.
- (3) Depreciation on warrant redemption computer equipment \$203,697-\$13,697/10 years.

Minnesota Statewide Cost Allocation Plan  
State Treasurer  
Fiscal Year Ended June 30, 1979

	Allocation Base*	Percentage	F.Y. 1979 Allocation
Administration	166,478	3.3721	\$ 6,411
Agriculture	29,194	.5914	1,124
Arts Board	3,101	.0628	119
Attorney General	9,870	.1992	380
Auditor	3,064	.0621	118
CETA Central	3,300	.0669	127
Commerce	21,866	.4429	842
Community College Board	98,588	1.9970	3,796
Corrections	85,278	1.7274	3,284
County Attorney's Council	1,164	.0236	45
Crime Control Planning Board	8,046	.1630	310
Economic Development	7,959	.1612	307
Economic Security	248,723	5.0381	9,578
Education	134,854	2.7316	5,193
Energy Agency	10,834	.2195	417
Finance	2,752	.0558	106
Governor's Office	1,580	.0320	61
Handicapped, Council on	2,038	.0413	78
Health	63,856	1.2935	2,459
Hearing Examiners Office	4,165	.0844	160
Higher Educ. Coord. Board	110,678	2.2419	4,262
Higher Educ. Facilities Auth.	14	.0003	1
Housing Finance Agency	10,606	.2148	408
Human Rights	2,242	.0454	86
Iron Range Resources	6,121	.1240	236
Labor and Industry	41,277	.8361	1,590
Lieutenant Governor	338	.0069	13
Military Affairs	10,936	.2215	421
MN Educ. Computing Consortium	14,375	.2912	554
Natural Resources	141,198	2.8601	5,437
Personnel	2,084	.0422	80
Pollution Control Agency	17,899	.3626	689
Public Employees Retire. Assoc.	205,437	4.1613	7,911
Public Safety	318,413	6.4497	12,261
Public Service	7,870	.1594	303
Revenue	2,108,948	42.7184	81,210
Secretary of State	9,044	.1832	348
State Planning Agency	16,384	.3319	631
State Retirement System	132,497	2.6838	5,102
State University System	146,490	2.9673	5,641
Supreme Court	9,823	.1990	378
Teachers Retirement Assoc.	120,877	2.4485	4,655
Transportation	168,820	3.4196	6,501
University of Minnesota	646	.0131	25
Veterans Affairs	16,932	.3430	652
Welfare	338,211	6.8507	13,024
Zoological Garden	16,314	.3305	628
Other	55,677	1.1278	2,144
<b>TOTAL</b>	<b>4,936,861</b>	<b>100.0000</b>	<b>\$ 190,106</b>

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

State of Minnesota Roll Forward Calculation  
State Treasurer  
Fiscal Year Ended June 30, 1979

	Adjusted Fixed F.Y. 1979*	Actual F.Y. 1979	Adjustment Roll Forward	Fixed F.Y. 1981
Administration	\$ 6,340	\$ 6,411	\$ 71	\$ 6,482
Agriculture	1,111	1,124	13	1,137
Arts Board	89	119	30	149
Attorney General	175	380	205	585
Auditor	127	118	(9)	109
CETA Central	- -	127	127	127
Commerce	818	842	24	866
Community College Board	3,619	3,796	177	3,973
Corrections	2,951	3,284	333	3,617
County Attorney's Council	28	45	17	62
Crime Control Planning Board	442	310	(132)	178
Economic Development	283	307	24	331
Economic Security	9,599	9,578	(21)	9,557
Education	5,658	5,193	(465)	4,728
Energy Agency	277	417	140	557
Finance	- -	106	106	106
Governor's Office	203	61	(142)	(81)
Handicapped, Council on	60	78	18	96
Health	2,586	2,459	(127)	2,332
Hearing Examiners Office	196	160	(36)	124
Higher Educ. Coord. Board	- -	4,262	4,262	4,262
Higher Educ. Facilities Auth.	1	1	- -	1
Housing Finance Agency	344	408	64	472
Human Rights	114	86	(28)	58
Iron Range Resources	105	236	131	367
Labor and Industry	1,322	1,590	268	1,858
Lieutenant Governor	19	13	(6)	7
Military Affairs	380	421	41	462
MN Educ. Computing Consortium	338	554	216	770
Natural Resources	5,433	5,437	4	5,441
Personnel	- -	80	80	80
Pollution Control Agency	888	689	(199)	490
Public Employees Retire. Assoc.	7,309	7,911	602	8,513
Public Safety	11,905	12,261	356	12,617
Public Service	431	303	(128)	175
Revenue	82,041	81,210	(831)	80,379
Secretary of State	325	348	23	371
State Planning Agency	937	631	(306)	325
State Retirement System	4,459	5,102	643	5,745
State University System	6,073	5,641	(432)	5,209
Supreme Court	242	378	136	514
Teachers Retirement Assoc.	4,311	4,655	344	4,999
Transportation	6,032	6,501	469	6,970
University of Minnesota	29	25	(4)	21
Veterans Affairs	656	652	(4)	648
Welfare	13,698	13,024	(674)	12,350
Zoological Garden	243	628	385	1,013
Other	3,101	2,144	(957)	1,187
TOTAL	\$ 185,298	\$ 190,106	\$ 4,808	\$ 190,339

\* All are actual 1977.

BILLED CENTRAL SERVICE AGENCIES

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.

\*Includes financial statements for Addressograph as well as the Mail Inserting Area. See section T-1.



### C. ADDRESSING SERVICE CHARGES

These rates are subject to change without notice.

1,000 or less (minimum charge) -----	14.75;
Each additional 100 -----	1.00
Over 25,000 each additional 100 -----	.95

#### 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 (1/2 hour) -----	12.50
Hourly Rate -----	25.00
Cutting New Plates -----	.45
Frame Card Holder -----	.10

#### CHESHIRE

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

Minimum charge (1/2 hour) -----	12.50
Hourly Rate -----	25.00
Purchase of cards -----	.05

Central Mail-Inserting-Addressograph  
16099:12-98 F.Y. 79  
Balance Sheet

	<u>ADDR.</u>	<u>INST.</u>	<u>POST.</u>	<u>TOTAL</u>
<u>Assets</u>				
CASH	\$ -0-	\$ 35,674	\$ 76,778	\$112,452
A/R	3,158	8,533	286,825	298,516
INC.	2,044	-	-	2,044
F.A.	36,256	40,791	-	77,047
RES.	(18,976)	(39,407)	-	(58,383)
LOANS	-	86,440	-	86,440
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$22,482	\$132,031	\$363,603	\$518,116
<hr/>				
<u>Liabilities and Capital</u>				
A/P	\$ 3,775	\$ 3,253	\$280,000	\$287,028
APPRO.	12,850	12,850	-	25,700
R.E.	(46,992)	115,928	-	68,936
LOANS	52,849	-	83,603	136,452
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Capital	\$ 22,482	\$132,031	\$363,603	\$518,116

## STATEMENT OF INCOME AND EXPENSE-ADDRESSOGRAPH

Current Year  
Balance to Date  
1979

GROSS SALES	\$22,914	\$22,914
Less: Returns	-0-	\$22,914
Beginning Inventory	1,169	
Add: Net Purchases	6,295	
Total Goods for Sale	7,464	
Less: Ending Inventory	2,044	
COST OF GOODS SOLD		\$ 5,420
GROSS PROFIT ON SALES		\$17,494
LESS: OPERATING EXPENSE		
Salaries	20,604	
Retirement		
Insurance		
Rental	1,032	
Repairs	3,730	
Printing and Binding		
Non-State Employees		
Other Purchased Services		
Data Processing		
Mailing		
Telephone		
Travel		
Utility		
Freight		
Operating Supplies	95	
Depreciation	2,601	
Department Overhead	153	
Division Overhead		
Total Expenses		\$ 28,215
NET INCOME FROM OPERATION		<u>\$(10,721)</u>
OTHER INCOME:		
Cash Over and Short		
Tax Reimbursement		
Gain on Sale of Equipment		
Other Income		
Total Other Income		
OTHER EXPENSES		
Loss on Sale of Equipment		
Other Expenses		
Total Other Expenses		
NET INCOME (Loss)		<u>\$(10,721)</u>

Inserting-Income Statement  
Period Ending June-79

Current Year  
Balance to Date  
1979

GROSS SALES	\$102,851	
Less: Returns	-0-	\$102,851
Beginning Inventory		
Add: Net Purchases		
Total Goods for Sale		
Less: Ending Inventory		
COST OF GOODS SOLD		
GROSS PROFIT ON SALES		
LESS: OPERATING EXPENSE		
Salaries	73,132	
Retirement		
Insurance		
Re Rental	1,644	
Printing and Binding	331	
Non-State Employees		
Other Purchased Services		
Data Processing		
Mailing	1,081	
Telephone		
Travel		
Utility		
Freight		
Operating Supplies	700	
Depreciation	3,798	
Department Overhead	541	
Division Overhead		
Total Expenses		\$81,227
NET INCOME FROM OPERATION		\$21,624
OTHER INCOME:		
Cash Over and Short		
Tax Reimbursement		
Gain on Sale of Equipment		
Other Income		
Total Other Income		
OTHER EXPENSES		
Loss on Sale of Equipment		
Other Expenses		
Totals Other Expenses		
NET INCOME		<u>\$21,624</u>

Central Mail-Inserting-Addressograph  
16099:12-98  
Source and Use of Funds

SWA  
6/30/79

RECEIPTS	F.Y. 79	Postage	\$3,985,202
	F.Y. 79	Addressograph	19,941
	F.Y. 79	Inserting	94,311
	F.Y. 78	Postage	389,963
			\$4,489,417

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LIQUIDATION	F.Y. 79	Postage	\$4,011,107
		Addressograph	26,731
		Inserting	74,269
	F.Y. 78	Postage	270,865
		Addressograph	2,520
		Inserting	1,655
			\$4,387,147

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INCREASE IN CASH	\$ 102,270
BEGINNING CASH BALANCE 6/30/78	72,273
TRANSFER OUT F.Y. 78 indirect cost	(12,090)
TRANSFER OUT F.Y. 79 98 Fund Loan	(50,000)
	\$ 112,453

Addressing, Inserting, Central Mail  
Retained Earnings Statements  
6/30/79

	<u>Addr.</u>	<u>Insert</u>	<u>Mail</u>	<u>Total</u>
Retained Earnings Balance 6/30/78	\$(36,271)	\$ 94,304	-	\$58,033
Net Income or Loss F.Y. 79	(10,721)	21,624	-	10,903
Retained Earnings Ending Balance	\$(46,992)	\$115,928	-	<u>\$68,936</u>

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 it is 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 non-occupancy, 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, 1979

Summary - All Buildings

Rent Revenue	\$ 4,731,483
Operating Expenses:	
Salaries and Fringe	2,046,399
Overhead	614,563
Services and Materials	417,363
Storeroom Withdrawals	107,917
Trash Removal	4,247
Electricity	787,817
Steam	641,059
Water	77,397
Gas and Fuel Oil	64,392
Security Expense	390,546
Depreciation Expense	1,078,978
Total Operating Expenses	<u>6,230,678</u>
Excess (Deficit) from Operations	(1,499,195)
Rent Revenue Waived	889,064
Excess (deficit) of Revenue over Expenses	<u><u>\$ (610,131)</u></u>



Department of Administration  
Building Space Costs  
Statement of Operations for the Fiscal Year Ended June 30, 1979

Administration Building

Rent Revenue	\$ 322,886
Operating Expenses:	
Salaries and Fringe	93,121
Overhead	18,062
Services and Materials	15,052
Storeroom Withdrawals	5,431
Trash Removal	306
Electricity	47,484
Steam	37,269
Water	2,256
Security Expense	28,771
Depreciation Expense	64,855
Total Operating Expenses	312,607
Excess (deficit) of Revenue over Expenses	\$ 10,279

State Capitol

Rent Revenue	\$ 286,331
Operating Expenses:	
Salaries and Fringe	375,537
Overhead	69,135
Services and Materials	76,795
Storeroom Withdrawals	21,102
Trash Removal	434
Electricity	51,558
Steam	122,941
Water	4,206
Security Expense	125,319
Depreciation Expense	135,076
Total Operating Expenses	982,103
Excess (Deficit) from Operations	(695,772)
Rent Revenue Waived	655,655
Excess (deficit) of Revenue over Expenses	\$ (40,117)

Department of Administration  
Building Space Costs  
Statement of Operations for the Fiscal Year Ended June 30, 1979

Capitol Square Building

Rent Revenue	\$ 895,729
Operating Expenses:	
Salaries and Fringe	299,552
Overhead	49,251
Services and Materials	50,049
Storeroom Withdrawals	11,808
Trash Removal	494
Electricity	89,009
Water	5,894
Gas and Fuel Oil	26,365
Security Expense	28,771
Depreciation Expense	167,262
Total Operating Expenses	<u>728,455</u>
Excess (deficit) of Revenue over Expenses	<u>\$ 167,274</u>

Centennial Building

Rent Revenue	\$1,014,924
Operating Expenses:	
Salaries and Fringe	383,271
Overhead	120,697
Services and Materials	68,876
Storeroom Withdrawals	19,207
Trash Removal	750
Electricity	217,635
Steam	102,091
Water	10,094
Gas and Fuel Oil	1,308
Security Expense	72,962
Depreciation Expense	175,343
Total Operating Expenses	<u>1,172,234</u>
Excess (deficit) of Revenue over Expenses	<u>\$ (157,310)</u>

Department of Administration  
Building Space Costs  
Statement of Operations for the Fiscal Year Ended June 30, 1979

Champion Chevrolet Building  
610 North Robert

Rent Revenue	\$ 61,802
Operating Expenses:	
Salaries and Fringe	14,343
Overhead	10,241
Services and Materials	4,197
Storeroom Withdrawals	683
Trash Removal	192
Electricity	8,232
Water	593
Gas and Fuel Oil	15,803
Security Expense	2,396
Depreciation Expense	24,007
Total Operating Expenses	<u>80,687</u>
Excess (deficit) of Revenue over Expenses	<u>\$ (18,885)</u>

Health Building

Rent Revenue	\$ 530,258
Operating Expenses:	
Salaries and Fringe	82,426
Overhead	44,782
Services and Materials	74,309
Storeroom Withdrawals	5,833
Electricity	124,460
Steam	110,619
Water	11,390
Gas and Fuel Oil	1,795
Security Expense	2,396
Depreciation Expense	82,760
Total Operating Expenses	<u>540,770</u>
Excess (deficit) of Revenue over Expenses	<u>\$ (10,512)</u>

Department of Administration  
 Building Space Costs  
 Statement of Operations for the Fiscal Year Ended June 30, 1979

State Office Building

Rent Revenue	\$ 199,295
Operating Expenses:	
Salaries and Fringe	205,726
Overhead	95,494
Services and Materials	24,106
Storeroom Withdrawals	11,295
Trash Removal	480
Electricity	53,857
Steam	100,120
Water	11,484
Security Expense	30,853
Depreciation Expense	39,719
Total Operating Expenses	<u>573,134</u>
Excess (deficit) from Operations	(373,839)
Rent Revenue Waived	183,632
Excess (deficit) of Revenue over Expenses	<u><u>\$ (190,207)</u></u>

Transportation Building

Rent Revenue	\$ 1,042,518
Operating Expenses:	
Salaries and Fringe	374,654
Overhead	137,934
Services and Materials	74,873
Storeroom Withdrawals	23,211
Trash Removal	1,007
Electricity	130,333
Steam	115,971
Water	20,930
Gas and Fuel Oil	1,594
Security Expense	81,261
Depreciation Expense	186,487
Total Operating Expenses	<u>1,148,255</u>
Excess (deficit) of Revenue over Expenses	<u><u>\$ (105,737)</u></u>

Department of Administration  
Building Space Costs  
Statement of Operations for the Fiscal Year Ended June 30, 1979

Veterans Service Building

Rent Revenue	\$ 169,085
Operating Expenses:	
Salaries and Fringe	109,466
Overhead	28,188
Services and Materials	14,519
Storeroom Withdrawals	5,124
Trash Removal	231
Electricity	26,259
Steam	50,093
Water	1,902
Security Expense	2,396
Depreciation Expense	55,906
Total Operating Expenses	<u>294,084</u>
Excess (deficit) from Operations	(124,999)
Rent Revenue Waived	49,777
Excess (deficit) of Revenue over Expenses	<u><u>\$ (75,222)</u></u>

Ford Building  
117 University

Rent Revenue	\$ 21,596
Operating Expenses:	
Salaries and Fringe	23,794
Overhead	13,593
Services and Materials	1,092
Storeroom Withdrawals	651
Trash Removal	76
Electricity	5,149
Water	420
Gas and Fuel Oil	4,309
Security Expense	2,969
Depreciation Expense	68,649
Total Operating Expenses	<u>120,702</u>
Excess (deficit) of Revenue over Expenses	<u><u>\$ (99,106)</u></u>

Department of Administration  
Building Space Costs  
Statement of Operations for the Fiscal Year Ended June 30, 1979

Doctors Building  
127 University

Rent Revenue	\$ 2,623
Operating Expenses:	
Salaries and Fringe	2,311
Overhead	4,190
Storeroom Withdrawals	148
Electricity	742
Water	41
Gas and Fuel Oil	758
Security Expense	2,396
Total Operating Expenses	<u>10,586</u>
Excess (deficit) of Revenue over Expenses	<u>\$ (7,963)</u>

625 North Robert

Rent Revenue	\$ 16,276
Operating Expenses:	
Salaries and Fringe	19,185
Overhead	1,210
Services and Materials	4,700
Storeroom Withdrawals	1,031
Trash Removal	98
Electricity	3,003
Water	196
Gas and Fuel Oil	1,867
Security Expense	2,868
Depreciation Expense	1,530
Total Operating Expenses	<u>35,688</u>
Excess (deficit) of Revenue over Expenses	<u>\$ (19,412)</u>

Department of Administration  
Building Space Costs  
Statement of Operations for the Fiscal Year Ended June 30, 1979

635 North Robert

Rent Revenue	\$ 6,237
Operating Expenses:	
Salaries and Fringe	20,795
Overhead	1,769
Services and Materials	1,506
Storeroom Withdrawals	129
Electricity	1,941
Water	116
Gas and Fuel Oil	2,489
Security Expense	2,396
Depreciation Expense	1,183
Total Operating Expenses	<u>32,324</u>
Excess (deficit) of Revenue over Expenses	<u><u>\$ (26,087)</u></u>

671 North Robert

Rent Revenue	\$ 19,548
Operating Expenses:	
Salaries and Fringe	4,866
Overhead	2,328
Services and Materials	1,967
Storeroom Withdrawals	354
Electricity	2,091
Water	60
Gas and Fuel Oil	2,452
Depreciation Expense	2,656
Total Operating Expenses	<u>16,774</u>
Excess (deficit) of Revenue over Expenses	<u><u>\$ 2,774</u></u>

Department of Administration  
 Building Space Costs  
 Statement of Operations for the Fiscal Year Ended June 30, 1979

1246 University

Rent Revenue	\$ 106,623
Operating Expenses:	
Salary and Fringe	29,960
Overhead	15,548
Services and Materials	3,174
Storeroom Withdrawals	1,266
Trash Removal	179
Electricity	21,440
Steam	1,955
Water	7,629
Gas and Fuel Oil	3,058
Depreciation Expense	58,835
Total Operating Expenses	<u>143,044</u>
Excess (deficit) of Revenue over Expenses	<u>\$ (36,421)</u>

Osborne Building  
500 Rice

Rent Revenue	\$ 9,547
Operating Expenses:	
Salary and Fringe	3,611
Overhead	1,024
Services and Materials	1,024
Storeroom Withdrawals	331
Electricity	2,053
Water	85
Gas and Fuel Oil	1,733
Security Expense	2,396
Depreciation Expense	7,950
Total Operating Expense	<u>20,207</u>
Excess (deficit) of Revenue over Expenses	<u>\$ (10,660)</u>



Department of Administration  
Building Space Costs  
Statement of Operations for the Fiscal Year Ended June 30, 1979

504-506 Rice

Rent Revenue	\$ 26,205
Operating Expenses:	
Salaries and Fringe	3,781
Overhead	1,117
Services and Materials	1,124
Storeroom Withdrawals	313
Electricity	2,571
Water	101
Gas and Fuel Oil	861
Security Expense	2,396
Depreciation Expense	6,760
Total Operating Expenses	<u>19,024</u>
Excess (deficit) from Operations	<u><u>\$ 7,181</u></u>

# 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 taxes plus data processing charges equals this total cost. Total costs divided by total minutes equals the rate per minute. The present rate for intrastate wats is 12.9¢/minute, the rate for interstate wats is 23.0¢/minute.

TELECOMMUNICATIONS  
BALANCE SHEET  
AS OF 6/30

Proforma

	<u>FY-78</u>	<u>FY-79</u>	<u>FY-80 No Rate Change (Est.)</u>	<u>FY-80 Rate Change (Est.)</u>
<u>Assets</u>				
Cash	\$248,393	\$ 27,287	\$ 157,000	\$ 223,564
Accts. Receivable	338,400	309,373	320,000	320,000
Total Assets	<u>\$587,293</u>	<u>\$ 336,660</u>	<u>\$ 477,000</u>	<u>\$ 543,564</u>
<u>Liabilities &amp; Capital</u>				
Accts. Payable	\$223,184	\$ 62,680	\$ 270,114	\$ 270,114
Loans--CCFund	300,038	250,938	250,938	250,938
Retained Earnings	53,171	23,042	(44,052)	22,512
Total Liab. & Cap.	<u>\$587,293</u>	<u>\$ 336,660</u>	<u>\$ 477,000</u>	<u>\$ 543,564</u>

FY80 Estimated do not reflect Laws 79 Chapter 333, Sec. 56

TELECOMMUNICATIONS  
ANALYSIS OF RETAINED EARNINGS  
ALL AS OF 6/30/79

	<u>FY-78</u>	<u>FY-79</u>	<u>FY-80 No Rate Change (Est.)</u>	<u>FY-80 Rate Change (Est.)</u>
<u>Retained Earnings</u>				
Beginning Balance 7/1	\$ 1,311	\$53,171	\$ 23,042	\$ 23,042
Retained Earnings	51,560	(30,129)	(67,994)	(530)
Ending Balance	<u>\$53,171</u>	<u>\$23,042</u>	<u>\$ (44,952)</u>	<u>\$ 22,512</u>

TELECOMMUNICATIONS  
INCOME STATEMENTS

	<u>FY-78</u>	<u>FY-79</u>	FY-80 No. Rate Change (Est.)	FY-80 Rate Change (Est.)
Net Sales	\$2,319,402	\$1,922,728	\$1,305,726	\$1,372,290
Operating Expenses				
Telephone Expenses	\$2,257,245	\$1,921,904	\$1,322,896	\$1,322,896
Installation Charges			204	204
Data Processing	9,757	15,032	17,520	17,520
Rental of Tapes			25,200	25,200
Fixed Assets Expensed	<u>540</u>	<u>15,921</u>	<u>7,000</u>	<u>7,000</u>
Total Expenses	<u>\$2,267,542</u>	<u>\$1,952,857</u>	<u>\$1,372,820</u>	<u>\$1,372,820</u>
Net Income or Loss	<u>\$ 51,860</u>	<u>\$ (30,129)</u>	<u>\$ (67,094)</u>	<u>\$ ( 530)</u>

TELECOMMUNICATIONS  
Source & Use of Funds  
7/1/78-6/30/79

Beginning Cash Balance 7/1/78	\$ 248,392
Receipts	1,953,063
Liquidations	(2,124,670)
Transfers Out	<u>(50,000)</u>
Ending Cash Balance 6/30/79	<u>\$ 27,885</u>

LEGISLATIVE REFERENCE LIBRARY  
STATE OF MINNESOTA

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.

# COPY CENTER PRICE SCHEDULE\*

# Copies per Original	Cost includes Paper and Plates.	
	One Side	Two Sided
Up to		
100	\$2.64	\$ 4.95
125	3.03	5.67
150	3.41	6.33
175	3.80	7.04
200	4.18	7.70
225	4.57	8.42
250	4.95	9.08
275	5.34	9.85
300	5.72	10.45
325	6.11	11.17
350	6.49	11.83
375	6.88	12.54
400	7.26	13.20
425	7.65	13.92
450	8.03	14.53
475	8.42	15.23
500	8.80	15.95

Collating	Price Per 15 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 — \$5.50 Per M — \$5.80

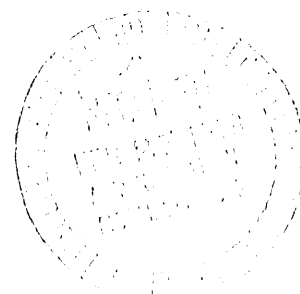
Pink Blue Green  
Canary Goldenrod

## 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	\$ 4.18	\$ .99	\$ 4.68	\$ 1.43
200	4.79	1.65	5.45	2.09
300	5.28	2.31	6.00	2.81
400	5.94	2.97	6.77	3.58
500	6.55	3.63	7.43	4.24
600	6.88	4.13	7.70	4.78
700	7.10	4.51	8.03	5.17
800	7.65	5.23	8.64	5.78
900	8.09	5.78	9.19	6.49
1,000	8.75	6.44	9.79	7.15
1,100	8.91	6.55	9.96	7.21
1,200	9.08	6.88	10.23	7.70
1,300	9.52	7.21	10.62	8.14
1,400	9.96	7.59	11.17	8.67
1,500	10.23	8.03	11.55	8.97
1,600	10.67	8.42	11.94	9.46
1,700	11.11	8.86	12.49	9.78
1,800	11.50	9.08	12.97	10.23
1,900	11.88	9.57	13.26	10.67
2,000	12.27	10.01	13.75	11.22
2,100	12.65	10.34	14.25	11.61
2,200	13.04	10.73	14.63	11.99
2,300	13.42	11.11	15.07	12.65
2,400	13.81	11.55	15.68	12.87
2,500	14.14	11.94	15.95	13.37
2,600	14.58	12.32	16.39	13.75
2,700	15.02	12.71	16.83	14.03
2,800	15.35	13.09	17.22	14.47
2,900	15.79	13.48	17.66	15.57
3,000	15.97	13.81	18.15	15.46
3,100	16.50	14.14	18.54	15.81
3,200	16.94	14.58	19.03	16.31
3,300	17.27	15.02	19.47	16.83
3,400	17.66	15.35	19.88	17.27
3,500	18.15	15.79	20.30	17.71
3,600	18.48	15.97	20.79	18.21
3,700	18.90	16.50	21.12	18.54
3,800	19.25	16.94	21.62	18.93
3,900	19.64	17.27	22.00	19.47
4,000	20.02	17.66	22.55	19.85
4,100	20.41	18.10	22.94	20.35
4,200	20.79	18.48	23.32	20.79
4,300	21.12	18.90	23.82	21.13
4,400	21.62	19.27	24.26	21.52
4,500	22.00	19.64	24.64	22.06
4,600	22.33	19.97	25.14	22.50
4,700	22.77	20.41	25.47	22.91
4,800	23.16	20.79	26.02	23.38
4,900	23.49	21.18	26.48	23.77
5,000	23.93	21.62	26.79	24.26
Add. C's	.50	.50	.55	.55
Add. I's	4.00	4.00	4.45	4.45

\* 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	3.00	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 ea.

Price includes normal stripping and opaquing.  
Unusual Stripping (includes opaquing) \$16.50 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 — 1 to 40 copies

Normal copying on 20# sulphite bond, includes collating per original — \$ .05

XEROX 9400 — 41 to 99 copies

Normal copying on 20# bond, includes collating per original — \$ .025

XEROX 6500 COLOR COPIER

Normal one color copying on 20# sulphite bond	1-10	<u>\$ .55</u>
	11-25	<u>.45</u>
	26-50	<u>.35</u>
	51 plus	<u>.25</u>

Normal full color copying on 20# sulphite bond	1-10	<u>.75</u>
	11-25	<u>.65</u>
	26-50	<u>.55</u>
	51 plus	<u>.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	93, 74, 65

# DUPLICATING SHOP

## BINDERY RATES

<u>Item</u>	<u>Present</u>	<u>Proposed</u>	<u>Minimum Charge (No Change)</u>
Collating	\$5.00 per M up to 10M Over 10M, Add \$1.50 per M	\$5.00 per M	\$1.50
Folding	\$5.00 per M up to 10M Over 10M, Add \$1.50 per M	\$5.00 per M	\$1.50
Perforating	\$5.00 per M up to 10M Over 10M, Add \$1.50 per M	\$2.50 per M	\$1.50
Scoring	\$5.00 per M up to 10M Over 10M, Add \$1.50 per M	\$2.50 per M	\$1.50
Wire Stitching or Stapling	\$1.00 per 100 sets up to 1M Add \$.20 per 100 sets over 1M	\$15.00 per hour	\$1.50
Cutting, Trimming	\$15.00 per hour	\$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 per M	\$1.50
Padding	\$10.00 per hour plus chipboard	\$.05 per pad plus chipboard	\$1.00
Hand work	\$10.00 per hour	\$10.00 per hour	\$1.00
Plastic G.B.C. Binding			
Punching for GBC or 22 hole	\$2.50 per M sheets	\$4.00 per M sheets	
Binding	\$15.00 per hour		\$1.50 plus cost of plastic comb
Applying GBC Binders plus cost of plastic combs			
A. 1/4" to 9/16"		\$.05 per book	
B. 5/8" to 1"		\$.10 per book	
C. 1" and larger		\$.15 per book	
Wrapping & Delivery Charges			
Shrink wrap	1-10 packages \$.15 each Over 10 on same order - \$.10 each	\$.15 each \$.10 each	
Delivery			
First package	\$1.00 per order	\$1.00 per order	
Each add'l.	\$.25 per order	\$.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:

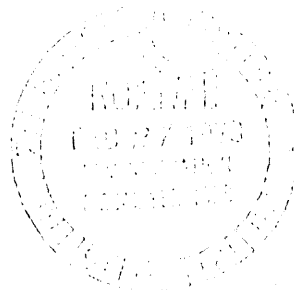
Ink charge (includes wash up) . . . . .	\$ 5.00	
mixing ink -- charge for time to mix ink . . . . .	5.00	
special order ink -- charge for all ink ordered + 10% . . . . .		
color check -- charge for waiting time . . . . .	15.00	hr.
For especially difficult conditions imposed and demanded by the customer,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

Paper stock and bindery supplies are charged at cost plus 10% for handling.

\*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.

Apollo press rates -- \$27.00 per hour.



## OFFICE OF STATE PRINTER

## BALANCE SHEET

Corrected  
FY78

FY79

ASSETS

Cash	\$ 31,411	\$ 117,510
Accounts Receivable	235,759	121,583
Inventory	112,624	70,578
Fixed Assets	608,426	538,675
Res. for Depr.	\$(290,025)	\$(137,425)
Total	<u>\$ 698,195</u>	<u>\$ 710,921</u>

## LIABILITIES &amp; CAPITAL

Accounts Payable	\$ 201,108	\$ 255,325
Appropriation	25,700	25,700
Retained Earnings	282,910	241,417
Loans	188,479	188,479
Total	<u>\$698,197</u>	<u>\$ 710,921</u>

OFFICE OF STATE PRINTER  
STATEMENT OF INCOME

	<u>FY78</u>	<u>FY79</u>	<u>Proforma</u>	<u>FY80</u>
<u>EARNED</u>				
Net Sales	\$1654543	\$1465806*	\$1653396	
Cost of Goods				
Sold	<u>749144</u>	<u>684598</u>	<u>773740</u>	
Gross Earned	\$905399	\$781208		\$879656
<u>LESS OPERATING EXPENSES</u>				
Salaries & Fringe	\$580803	\$ 534323	\$ 605638	
Workmens Comp & Unemp.	9687	12358	0	
Rent	37073	51492	50562	
Repairs	30181	31726	22183	
Printing	0	0	1000	
Purchases Services	7733	5942	2900	
Communication	4182	0	0	
Travel	2753	1396	2000	
Freight	292	255	300	
Supplies	0	1925	732	
Depreciation	53272	40365	40442	
Dept. Overhead	96775	90750	100536	
Division Overhead	65967	172869	184647	
.S./Claims	0	88	0	
	<u>0</u>	<u>0</u>	<u>0</u>	
Total Expenses	\$888713	\$ 943489	\$1010940	
NET INCOME OR LOSS	<u>\$ 16681</u>	<u>\$ (162281)</u>	<u>\$ (131284)</u>	

Rate Change 3/1/79

OFFICE OF STATE PRINTER  
SOURCE AND USE OF FUNDS

FY80

FY79

CASH PROVIDED BY

Printing & Copying Services  
Resale of \_\_\_\_\_

\$1645782    \$1520514  
26            2113

Total Cash Provided

\$1645808    \$1522627

CASH APPLIED TO

Resale Purchases  
Operating Expenses  
Other Expenses  
Fixed Asset Purchases

\$1559920    \$1433702  
208360            2826

Total Cash Applied

\$1768280    \$1436528

INCREASE/DECREASE IN CASH

Beginning Cash Balance  
Tran Out (Dept. OH)

(122472)            86099  
274932            31411  
(121099)

Total Cash Available

\$ 31411    \$ 117510

OFFICE OF STATE PRINTER

STATEMENT OF RETAINED EARNINGS

	<u>FY78</u>	<u>FY79</u>
Beginning Balance	\$266229	\$ 282910
Add Net INCOME/LOSS for period	<u>16681</u>	<u>(162281)</u>
Total	\$282910	\$ 120629
<u>Fixed Assets Adjustment</u>		120788
Ending Balance, R.E.	<u>\$282910</u>	<u>\$ 241417</u>



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 Rates are Computed

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

## Office Memorandum

DEPARTMENT Administration

: All Departments and Agencies

DATE: 4/28/75.

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

CENTRAL MOTOR POOL  
BALANCE SHEET  
June 30, 1979

Current Assets:

Cash	\$ 262,800
Accounts Receivable	187,217
Prepaid Insurance	17,610
Automotive Parts & Supplies	<u>18,208</u>
Total Current Assets	\$ 485,835

Fixed Assets

Vehicles	\$ 3,638,526	
Accumulated Depr.	<u>(1,659,143)</u>	1,979,383
Vehicles Accessories	1,105	
Accumulated Depr.	<u>(101)</u>	1,004
Shop Equipment	24,370	
Accumulated Depr.	<u>(9,515)</u>	14,855
Office Furniture & Equip.	7,943	
Accumulated Depr.	<u>(2,849)</u>	5,094
Wrecked Vehicles (Market)		1,798
Car Wash	29,405	
Accumulated Depr.	<u>(3,405)</u>	<u>26,000</u>
Total Fixed Assets		<u>\$2,028,134</u>
Total Assets		<u><u>\$2,513,969</u></u>

Liabilities, Capital & Retained Earnings

Current Liabilities

Accounts Payable	\$ 161,548
Capital	
Appropriation	637,570
Retained Earnings	<u>1,714,351</u>
Total Liabilities, Capital & Retained Earnings	<u><u>\$2,513,969</u></u>

CENTRAL MOTOR POOL  
Operating Statement  
For Fiscal Year Ended June 30, 1979

Operation Billings

Vehicle Rental	\$1,873,196	
Reimbursement for repairs and misc. services	73,084	
Commuter Van repairs & services - (Note 2)	<u>12,983</u>	
Total Operation Income		\$1,959,263

Operating Expenses

Auto repairs parts & services-outside vendors	65,213	
Vehicle Insurance	34,330	
Auto Parts-shop	119,932	
Petroleum supplies	700,309	
Shop Supplies	6,452	
Space Rental	39,500	
Salaries	269,314	
Misc. general expenses	22,701	
Statewide Indirect Costs	28,440	
Depreciation:		
Vehicles	\$ 695,491	
Shop Equipment	4,533	
Office Furniture & Equipment	<u>459</u>	<u>700,483</u>
Total Operation Expenses		<u>\$1,986,674</u>
Net Operation Loss		( 27,411)

Non Operations Income

Gain on Sale of Vehicles	72,582	
Loss on Sale of Wrecked Vehicles	(5,232)	
Other sales-tires	<u>186</u>	
Total Non Operating Income		<u>67,536</u>

New Income		<u>\$ 40,125</u>
------------	--	------------------

CENTRAL MOTOR POOL  
Analysis of Changes in Retained Earnings  
Fiscal Year Ended June 30, 1979

Retained Earnings June 30, 1978 (Note 3)			\$ 1,480,928
Adjustments to June 30, 1978 Balances:			
Cash Understated		\$ 103,499	
Accounts Receivable Overstated		(5,368)	
Supplies Understated		713	
Book Value Understated:			
Vehicles	\$ 17,265		
Shop Equipment	13,871		
Office Furniture & Equipment	5,554		
Car Wash	<u>28,079</u>	\$ 64,769	
Accounts Payable Overstated		<u>29,385</u>	
Total Adjustments			192,998
Net Income FY 1979			<u>40,125</u>
Retained Earnings June 30, 1979			<u><u>\$ 1,714,851</u></u>

CENTRAL MOTOR POOL  
Source and Use of Funds  
Fiscal Year Ended June 30, 1979

Cash Balance June 30, 1978		\$ 462,824
Cash was Provided by:		
Prior Year Receipts	\$ 145,219	
Vehicle Rental	1,704,858	
Sales of Wrecked Vehicles	1,901	
Sales of Useable Vehicles	198,088	
Reimbursement from Agencies	67,188	
Other-tire sale	<u>186</u>	
Total Cash Provided		\$ 2,117,440
Total Cash Available		<u>\$ 2,580,264</u>
Cash was Applied to:		
Operation	\$1,145,679	
Vehicle Purchases	920,867	
Shop Equipment Purchases	2,438	
Prior Year Obligations	222,298	
Statewide Indirect Cost FY78 Obligations	<u>26,182</u>	
Total Cash Applied		<u>\$2,317,464</u>
Cash Balance June 30, 1979		<u>\$ 262,800</u>

Minnesota Statewide Cost Allocation Plan  
Central Motor Pool  
Allocation of Fiscal Year 1979 Excess of Revenue Over Expenses

	Allocation Base*	Percentage	F.Y. 1979 Income Credited(1)
Administration	\$ 63,648.15	3.4939	\$ 1,402
Agriculture	190,858.89	10.4771	4,204
Arts Board	2,238.26	.1229	49
Attorney General	9,570.37	.5254	211
Auditor	6,214.22	.3411	137
CETA Central	144.47	.0079	3
Commerce	37,928.76	2.0821	835
Community College Board	54,205.39	2.9756	1,194
Corrections	139,904.39	7.6800	3,082
County Attorney's Council	67.58	.0037	1
Crime Control Planning Board	3,928.52	.2157	87
Economic Development	13,894.02	.7627	306
Economic Security	72,353.04	3.9718	1,594
Education	145,246.31	7.9732	3,199
Energy Agency	9,062.94	.4975	200
Finance	156.24	.0086	3
Governor's Office	1,846.78	.1014	41
Handicapped, Council on	326.40	.0179	7
Health	179,039.34	9.8282	3,944
Hearing Examiners, Office of	2,873.52	.1577	63
Higher Education Coordinating Board	9,311.80	.5112	205
Higher Education Facilities Authority	- -		
Housing Finance Agency	17,703.39	.9718	390
Human Rights	588.11	.0323	13
Iron Range Resources	12,925.37	.7095	285
Labor and Industry	53,405.85	2.9317	1,176
Lieutenant Governor	151.88	.0083	3
Military Affairs	749.92	.0412	17
Mn. Education Computing Consortium	12,390.34	.6802	273
Natural Resources	181,090.39	9.9408	3,989
Personnel	899.08	.0493	20
Pollution Control Agency	60,740.72	3.3343	1,338
Public Employees Retirement Association	- -		
Public Safety	143,552.09	7.8802	3,162
Public Service	9,445.21	.5185	208
Revenue	105,882.59	5.8124	2,332
Secretary of State	6.00	.0003	-0-
State Planning Agency	19,502.29	1.0706	430
State Retirement System	1,721.35	.0945	38
State University System	4,330.60	.2377	95
Supreme Court	5,940.90	.3261	131
Teachers Retirement Association	1,882.47	.1033	41
Transportation	32,603.69	1.7898	\$ 718
University of Minnesota	- -		
Veterans Affairs	10,546.37	.5789	232
Welfare	99,340.58	5.4532	2,188
Zoological Garden	18.09	.0010	-0-
Other	103,445.87	5.6786	2,279
Total	<u>\$1,821,682.54</u>	<u>100.0000</u>	<u>\$ 40,125</u>

\*Based on Central Motor Pool receipts July 1, 1978 to June 30, 1979

(1) See Section IV for application of retained earnings.

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 costs of goods sold. Markup presently averages 19%.



Central Stores  
Balance Sheets  
All As of 6/30

Pro Forma

	<u>FY-78</u>	<u>FY-79</u>	<u>FY-80</u> No Rate Change (Est.)	<u>FY-80</u> Rate Change (Est.)
<u>Assets</u>				
Cash	\$ 40957	\$191636	\$147545	\$162938
Accts. Receivable	69094	50115	49000	51000
Inventory	308237	348052	348052	348052
Fixed Assets	190864	203244	203244	203244
Reserve	(55042)	(61142)	(67242)	(67242)
Loans	209078	109078	109078	109078
Total Assets	<u>\$763188</u>	<u>\$840983</u>	<u>\$789677</u>	<u>\$807070</u>
<u>Liabilities &amp; Capital</u>				
Accts. Payable	\$110733	\$165509	\$130000	\$130000
Appropriation	25700	25700	25700	25700
Retained Earnings	626755	649774	633977	651370
Total Liabilities & Capital	<u>\$763188</u>	<u>\$840983</u>	<u>\$789677</u>	<u>\$807070</u>

Central Stores  
Income Statements

	Pro Forma			
	FY-78	FY-79	FY-80 No Rate Change (Est.)	FY-80 Rate Change (Est.)
Net Sales	\$1573325	\$1764187	\$1995056	\$2015006
Beginning Inventory	\$ 275703	\$ 308237	\$ 348052	\$ 348052
Net Purchase	1354692	1506796	1690725	1693282
Ending Inventory	<u>308237</u>	<u>348052</u>	<u>348052</u>	<u>318052</u>
Cost of Goods Sold	1322158	1466981	1690725	1693282
Profit on Sales	\$ 251167	\$ 297206	\$ 304331	\$ 321724
Operating Expenses				
Labor & Fringe	\$167656	\$187026	\$182004	\$182004
Rental	36336	39815	38093	38093
Repairs	2836	1857	3000	3000
Printing	3062	2341	3000	3000
Other Purchases Srvs.	30454	23566	23700	23700
Data Processing	475	490	800	800
Communications	2894	2598	3000	3000
Travel	378	179	500	500
Fees		281	200	200
Freight	34695	27938	42000	42000
Supplies	3878	2044	2500	2500
Depreciation	6105	6100	6100	6100
Div. Overhead			25783	25783
Dept. Overhead	<u>27832</u>	<u>8352</u>	<u>14188</u>	<u>14188</u>
Total Expenses	316601	312537	345868	345868
	\$ (65434)	\$ (15381)	\$ (41537)	\$ (24144)
Other Income from forms handling & storage	22255	28400	25740	25740
Other Expenses-Work- mens compensation	2954			
Net Income or Loss	<u>\$ (36133)</u>	<u>\$ 23019</u>	<u>\$ (15797)</u>	<u>\$ 1596</u>

Central Stores  
Source & Use of Funds  
7/1/78-6/30/79

SWA

RECEIPTS-FY78	\$ 55776
-FY79	<u>1766887</u>
TOT. RECEIPTS	\$1822663

LIQUIDATIONS	
REFUNDS	\$ 1066
RESALE EXP. -FY78	73448
-FY79	1355954
OPER. EXP. -FY78	13063
-FY79	288262
ASSETS PURCH. -FY78	8543
-FY79	<u>3817</u>
TOT. LIQUID.	\$1744153

INCREASE IN CASH	\$ 78510
TRANSFER IN	100000
TRANSFER OUT	(27832)
BEGINNING CASH BAL. 6/30/78	<u>40957</u>
ENDING CASH BAL. 6/30/79	<u>\$ 191635</u>

Central Stores  
Retained Earnings Statements  
All As Of 6/30

			Pro Forma	
			FY-80	FY-80
			No Rate Change	Rate Change
			(Est.)	(Est.)
	<u>FY-78</u>	<u>FY-79</u>		
Retained Earnings				
balance 6/30/77	\$662888	\$662888	\$662888	\$662888
et Loss FY-78	(36133)	(36133)	(36133)	(36133)
et Income FY-79		23019	23019	23019
et Income or Loss				
FY-80			(15797)	1596
Retained Earnings	<u>\$626755</u>	<u>\$ 649774</u>	<u>\$ 633977</u>	<u>\$ 651370</u>
Ending Balance				

STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
DOCUMENTS

Services Provided

Documents provides for the sale and distribution of 400-500 state publications, 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 costs of the document, plus markup, labor, and overhead.

Documents  
Balance Sheets  
All as of 6/30

	<u>FY-78</u>	<u>FY-79</u>	Pro Forma <u>FY-80</u>
<u>Assets</u>			
Cash	\$ 104803	\$ 193183	\$ 187424
Petty Cash	50	50	50
Accts. Receivable	40159	16270	21000
Inventory	151523	133835	135000
Fixed Assets	12452	13374	16374
Reserve	(10366)	(11149)	(12389)
Loans	<u>231246</u>	<u>231246</u>	<u>231246</u>
Total Assets	<u>\$ 529867</u>	<u>\$ 576809</u>	<u>\$ 578705</u>
<u>Liabilities &amp; Capital</u>			
Accts. Payable	\$ 60056	\$ 61964	\$ 63000
Customer Deposits	20250	25107	22500
Appropriation	27200	27200	27200
Retained Earnings	422361	462538	466005
Total Liabilities & Capital	<u>\$ 529867</u>	<u>\$ 576809</u>	<u>\$ 578705</u>

Documents  
Income Statements  
All As Of 6/30

	<u>FY-78</u>	<u>FY-79</u>	<u>FY-80 (Est.)</u>
Net Sales	\$589291	\$738878	\$716000
Beginning Inventory	\$212409	\$151523	\$133835
Net Purchases	334377	480017	474130
Ending Inventory	<u>151523</u>	<u>133835</u>	<u>133835</u>
Cost of Goods Sold	395263	497705	474130
Profit on Sales	\$194028	\$241173	\$241870
Operating Expenses			
Labor & Fringe	\$128697	\$139086	\$134449
Rent	10620	18389	13800
Repairs	1523	959	2000
Printing	6481	2733	8000
Consultant Serv.		4045	
Communications	17687	19032	25200
Advertising		331	
Freight	3864	5896	7000
Supplies	2457	2422	3000
Depreciation	806	783	1240
Dept. Overhead	21371	6199	24160
Other Purch. Serv.	433		1000
Div. Overhead			18554
Total Expenses	\$193939	\$200875	\$238400
Net Income from Oper.	\$ 89	\$ 40398	\$ 346
Other Income			
Cash over & Short	\$ 11	\$ 37	
Sale of Obsolete Inventory	\$ 25509		
Total Other Income	<u>25520</u>	<u>37</u>	
Net Income	<u>\$ 25609</u>	<u>\$ 40335</u>	<u>\$ 346</u>

Documents  
Retained Earnings Statment  
All As of 6/30

	<u>FY-78</u>	<u>FY-79</u>	(Est.) <u>FY-80</u>
Retained Earnings Balance 6/30/77	\$396752	\$396752	\$396752
Net Income FY-78	25609	25609	25609
Net Income FY-79		40335	40335
Accts. Receivable Written Off		(158)	(158)
Net Income FY-80			3467
<hr/>			
Retained Earnings	<u>\$422361</u>	<u>\$462538</u>	<u>\$466005</u>



Source & Use of Funds  
6/30/79

SWA

RECEIPTS

SALES-FY78	\$ 37995
FY79	635549
SALES RETURNS	-
ACCTS. RECEIVABLE-Pay.	45738
-Sales	-
CUSTOMER DEPOSITS	51325
-Used	-
CASH OVER & SHORT	37
SALES TAX COLLECTED	10186
TOTAL RECEIPTS	\$780830

LIQUIDATIONS

RESALE PRUCH.-FY78	\$ 38686
-FY79	429837
SALES TAX PAYMENT	10504
CUSTOMER DEPOSIT REFUNDS	3141
OPERATING EXPENSES-FY79	187990
FIXED ASSET PURCHASE	922
DEPRECIATION	-
DEPT. OVERHEAD	-
TOTAL LIQUID.	\$ 671080

INCREASE IN CASH	\$109750
BEGINNING BAL. 6/30/78	104854
TRANSFER OUT-DEPT. O'H FY78	(21317)
ENDING CASH BAL. 6/30/79	\$193233

STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
INFORMATION SERVICES 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

Rates are based on historical costs of operating, such as, labor, materials and overhead.

INFORMATION SYSTEMS DIVISION  
BALANCE SHEET  
JUNE 30, 1979

ASSETS

CURRENT ASSETS:

CASH \$ 4,281,755.17  
ACCOUNTS RECEIVABLE-SCHEDULE 3 1,733,917.68

TOTAL CURRENT ASSETS \$ 6,015,672.85

FIXED ASSETS: (NOTE 1)

FIXED ASSETS 7,184,634.23  
LESS: ACCUMULATED DEPRECIATION 4,035,184.24

TOTAL FIXED ASSETS 3,149,449.99

LEASED PROPERTY: (NOTE 3)

CAPITAL LEASE 644,480.88  
LESS: ACCUMULATED AMORTIZATION 143,218.00

TOTAL LEASED PROPERTY 501,262.88

ADVANCES:

ADVANCE - MICROGRAPHICS (NOTE 6) 123,106.00

TOTAL ADVANCE 123,106.00

TOTAL ASSETS

\$ 9,789,491.72

LIABILITIES

CURRENT LIABILITIES

ACCOUNTS PAYABLE - SCHEDULE 4 540,419.74

CONTRACTS PAYABLE: SCHEDULE 5

CAPITAL LEASE (NOTE 3) 117,727.88

INSTALLMENT PURCHASES (NOTE 3) 744,889.90

SALARIES PAYABLE 172,607.11

TOTAL CURRENT LIABILITIES 1,575,644.63

LONG TERM LIABILITIES:

CONTRACTS PAYABLE: SCHEDULE 5

CAPITAL LEASE (NOTE 3) 452,402.34

INSTALLMENT PURCHASES (NOTE 3) 3,166,076.10

TOTAL LONG TERM LIABILITIES 3,618,478.44

TOTAL LIABILITIES

5,194,123.07

CAPITAL

PAID-IN CAPITAL:

INVESTMENT FROM GENERAL FUND \$ 250,000.00

TOTAL PAID-IN CAPITAL

RETAINED EARNINGS: (NOTE 4 & 5) 250,000.00

UNAPPROPRIATED 4,345,368.65

TOTAL RETAINED EARNINGS 4,345,368.65

TOTAL CAPITAL

4,595,368.65

TOTAL LIABILITIES AND CAPITAL

\$ 9,789,491.72

INFORMATION SYSTEMS DIVISION  
INCOME STATEMENT  
FOR FISCAL YEAR ENDED JUNE 30, 1979

REVENUE:

REVENUE - SCHEDULE 1 (NOTE 1)

\$14,238,122.20

TOTAL REVENUE

\$14,238,122.20

EXPENSES:

OPERATING EXPENSES - SCHEDULE 2 (NOTE 1) \$13,857,245.37

TOTAL EXPENSES

\$13,857,245.37

NET INCOME FROM OPERATIONS

\$380,876.83

INFORMATION SYSTEMS DIVISION  
SCHEDULE 1 - REVENUE (NOTE 1)  
FISCAL YEAR 1979

REVENUE FROM SALES:

SALES - JULY	\$1,088,036.19	
SALES - AUGUST	1,205,015.43	
SALES - SEPTEMBER	1,048,879.43	
SALES - OCTOBER	950,458.76	
SALES - NOVEMBER	1,260,019.53	
SALES - DECEMBER	1,058,820.53	
SALES - JANUARY	1,345,747.74	
SALES - FEBRUARY	1,138,649.58	
SALES - MARCH	1,293,960.87	
SALES - APRIL	1,265,122.80	
SALES - MAY	1,239,237.34	
SALES - JUNE	<u>1,341,080.72</u>	
NET SALES		\$14,235,028.92

OTHER INCOME:

GAIN ON SALE OF FIXED ASSETS	\$ 1,011.82	
VENDOR CREDIT REFUNDS	<u>2,081.46</u>	
TOTAL OTHER INCOME		\$3,093.28

TOTAL REVENUE		<u>\$14,238,122.20</u>
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INFORMATION SYSTEMS DIVISION  
SCHEDULE 2 - EXPENSES (NOTE 1, 2 & 3)  
FISCAL YEAR 1979

EXPENSES:

OPERATING EXPENSES:

PAYROLL	\$5,751,596.01	
RENT - FLOOR SPACE	200,861.92	
RENT - DATA PROCESSING EQUIPMENT	2,860,223.93	
RENT - OFFICE EQUIPMENT	12,196.15	
RENT - EDUCATIONAL MATERIALS	10,603.94	
REPAIRS	17,025.82	
MAINTENANCE CONTRACTS	513,812.45	
PRINTING	265,545.52	
MICROFILMING	216,172.70	
CONSULTANTS	118,236.54	
PROFESSIONAL SERVICES - AUDITING	10,348.75	
PROF. SERVICES - ARCHITECT & ENGINEERING	38,494.80	
EDUCATION	50,323.70	
DATA PROCESSING	1,056,558.27	
PURCHASE SERVICES	44,214.48	
COMMUNICATIONS	89,736.02	
TRAVEL - IN STATE	6,213.82	
TRAVEL - OUT STATE	31,382.60	
ELECTRIC POWER	104,475.27	
FREIGHT	12,939.45	
MEMBERSHIPS	9,362.25	
PRINTING SUPPLIES	41,411.92	
ELECTRICAL SUPPLIES	13,542.58	
OFFICE SUPPLIES	47,772.18	
TRAINING AIDS	24,819.18	
INTEREST	271,876.19	✓
DEPRECIATION	1,587,290.93	
AMORTIZATION	143,218.00	
DEPT. OF ADMIN. INDIRECT COSTS	306,990.00	
TOTAL OPERATING EXPENSES		\$13,857,245.37

INFORMATION SYSTEMS DIVISION  
RETAINED EARNINGS STATEMENT  
FOR FISCAL YEAR ENDED JUNE 30, 1979

UNAPPROPRIATED:

BALANCE, JULY 1, 1978	\$3,901,385.82
ADD: NET INCOME FOR YEAR	380,876.83
ADJUSTMENT TO FY 1978 RETAINED EARNINGS NOTE	<u>63,106.00</u>
RETAINED EARNINGS UNAPPROPRIATED, JUNE 30, 1979	<u>\$4,345,368.65</u>
TOTAL RETAINED EARNINGS JUNE 30, 1979	<u><u>\$4,345,368.65</u></u>

INFORMATION SYSTEMS DIVISION

RATE SCHEDULE FOR FISCAL YEARS 1979-80

<u>MANPOWER</u>	RATES*	
	<u>1980</u>	<u>1979</u>
Manager	30.00	28.00
Systems Analysis & User Assistance	24.00	22.55
Software Specialist & Data Adm.	24.00	22.55
Programming/Documentation	16.00	17.20
Data Entry/10K Key Strokes	9.72	8.78
Documentation	---	12.04
Production Control Staging	10.00	12.04
Typing and Clerical	7.13	8.62
<u>EQUIPMENT</u>		
<u>Batch Processing</u>		
Central Processor	197.00	201.00
Block Multiplexor	16.32	16.40
Multiplexor Channel	26.88	34.25
Main Core Occup. (1000 bytes of Core/Br.)	.14	.15
Tape Occupancy	13.46	14.45
Tape Storage (Reel/Month)	.71	.80
Tape Mounts (/Volume)	.32	.35
Disk Occupancy	6.01	4.35
Disk Storage	.06	.06
Spooling (Dedicated)	9.00	9.00
Spooling (HASP)		
Cards Read Local/Thousand	1.99	1.87
Lines Printed Local/Thousand	1.07	.83
Cards Punched Local/Thousand	5.58	4.71
Optical Charac. Reader (OCR)		
Documents (up to 8½ x 11) each	.015	.015
Mark Sense Pages ea.	.0375	.0375
Pages 8½ x 11 / Line	.0028	.0035
Bursting and Decollating	13.00	13.65
<u>Teleprocessing</u>		
Central Processor Transaction	.0218	.0270
Front End Processor(shared)Transaction	.0073	
Terminal (Basic Unit Rate; Special Features and Zone Charges, extra)	112.04	112.35
CRT Printer	82.02	81.92
<u>BILLBACKS</u>		

Equipment that is dedicated to a specific user is billed back at cost plus a three percent charge for recovery of administrative and support expenses.

\*All rates are hourly unless otherwise indicated.



STATE OF MINNESOTA  
DEPARTMENT OF ADMINISTRATION  
MAIL 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 operation, such as, labor, materials and overhead.

\*See section K-1 for supportive financial statements.

### 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	\$ 8.07	\$6.06
2 Pieces	9.85	6.56
3 Pieces	11.62	7.07
4 Pieces	13.50	7.58
5 Pieces	15.80	8.04
6 Pieces	17.25	8.58

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 on 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.

## EQUIPMENT REPAIR RATES and RENTAL MACHINES AVAILABLE

## 1) Equipment Maintenance:

Typewriter, manual	\$ 16.00
Typewriter, electric	33.00
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.

Office Equipment Repair & Rental  
Balance Sheet  
As of June 30, 1979

Assets

Current		
Cash	\$ 155058	
Accounts Receivable	34873	
Inventory (Est.)	<u>9000</u>	
Total		\$198931
Fixed		
Equipment	\$ 200698	
Accumulated Depr.	<u>(136856)</u>	
Total		<u>63842</u>
Total Assets		<u>\$262773</u>

Liabilities, Capital & Retained Earnings

Current		
Accounts Payable	\$ 23777	
Loans Payable 98 Fund	142898	
Appropriation	25700	
Retained Earnings	<u>70398</u>	
<u>Total Liabilities, Capital &amp; Retained</u>		
<u>Earnings</u>		<u>\$262773</u>

Analysis of Change in Retained Earnings  
Year Ended June 30, 1979

Retained Earnings 7/1/78	\$ 60936
Net Income 1979	<u>9462</u>
Retained Earnings 6/30/79	<u>\$ 70398</u>

# Equipment Repair & Rental

## Income Statement

Current Year  
Balance to Date  
1979

GROSS SALES	\$248007	
Less: Returns	<u>431</u>	\$247576
Beginning Inventory	9000	
Add: Net Purchases	<u>70457</u>	
Total Goods for Sale	<u>79457</u>	
Less: Ending Inventory	<u>9000</u>	
COST OF GOODS SOLD		<u>70457</u>
GROSS PROFIT ON SALES		\$177119
LESS: OPERATING EXP.		
Salaries	\$145190	
Retirement		
Insurance		
Rental	6170	
Repairs	927	
Printing & Binding	54	
Prof/Tech. Serv.	350	
Other Purch. Ser.	836	
Data Processing		
Mailing		
Telephone =	1239	
Travel	108	
Fees	65	
Freight		
Operating Supplies	2570	
Depreciation	33833	
Dept. Overhead	6348	
Total Expenses		\$197690
NET INCOME FROM OPER.		<u>\$ (20571)</u>
OTHER INCOME:		
Cash Over & Short		
Tax Reimb.		
Gain on Sale of Equip.	\$ 30033	
Other Income	-	
Total Other Income		\$ 30033
OTHER EXPENSES		
Workmen's Comp.		
Unemployment Comp.		
Other Expenses	-	
Total Other Exp.		
NET INCOME		<u><u>\$ 9462</u></u>

Equipment Repair & Rental  
Source & Use of Funds  
6/30/79

SWA

RECEIPTS	-FY78	\$ 34816
REPAIRS	-FY78	1237
"	-FY79	64799
MAINT. AGREE		11856
COPYING		44328
RENTAL	-FY78	\$ 260
"	-FY79	91670
SALE OF PARTS & EQUIP.		38911
ACCTS. RECEIVABLE		-
TOTAL RECEIPTS		<u>\$287877</u>

LIQUIDATIONS

SALE REFUND		431
RESALE PURCH.	-FY78	1045
"	-FY79	58502
"	-FY78	15577
OPERATING EXPENSES	-FY79	150990
FIXED ASSET PURCH.	-FY78	8757
"	-FY79	16828
DEPRECIATION		-
DEPT. OVERHEAD		-
TOTAL LIQUID.		<u>\$252130</u>

INCREASE IN CASH		35747
BEGINNING CASH BAL. 6/30/78		141511
TRANSFER OUT-Dept.O'H-FY78		<u>(22200)</u>
ENDING CASH BAL. 6/30/79		<u><u>\$155058</u></u>