

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1985 BUDGET PLAN

TABLE OF CONTENTS

SUMMARY DATA

SCHEDULE

| | |
|---|-----|
| Rollforward Costs by Department..... | A |
| Summary of Allocated Costs..... | B 1 |
| Summary of Allocated Costs (Contd)..... | B 2 |
| Summary of Allocated Costs (Contd)..... | B 3 |
| Summary of Allocation Basis..... | C |

EQUIPMENT USE CHARGE

| | |
|--|-----|
| Nature and Extent of Service..... | 1.1 |
| Costs to be Allocated..... | 1.2 |
| Schedule of Costs to be Allocated by Function..... | 1.3 |
| Detail Allocation - Equipment Use Charge..... | 1.4 |

ADMINISTRATION-GENERAL SUPPORT

| | |
|--|-----|
| Nature and Extent of Services..... | 2.1 |
| Costs to be Allocated..... | 2.2 |
| Schedule of Costs to be Allocated by Function..... | 2.3 |
| Detail Allocation - Commr and Personnel..... | 2.4 |
| Detail Allocation - Fiscal..... | 2.5 |
| Departmental Cost Allocation Summary..... | 2.6 |

ADMINISTRATION-REAL ESTATE MANAGEMENT

| | |
|--|-----|
| Nature and Extent of Services..... | 3.1 |
| Costs to be Allocated..... | 3.2 |
| Schedule of Costs to be Allocated by Function..... | 3.3 |
| Detail Allocation - Leasing..... | 3.4 |
| Departmental Cost Allocation Summary..... | 3.5 |

ADMINISTRATION-MANAGEMENT SERVICES

| | |
|--|-----|
| Nature and Extent of Services..... | 4.1 |
| Costs to be Allocated..... | 4.2 |
| Schedule of Costs to be Allocated by Function..... | 4.3 |
| Detail Allocation - Records Center..... | 4.4 |
| Detail Allocation - Inventory Management..... | 4.5 |
| Detail Allocation - Contract Management..... | 4.6 |
| Detail Allocation - Telecommunications..... | 4.7 |
| Detail Allocation - Forms Management..... | 4.8 |
| Departmental Cost Allocation Summary..... | 4.9 |

16 A. 122

TABLE OF CONTENTS

| | |
|--|----------|
| ADMINISTRATION-STATE AGENCY SERVICES | SCHEDULE |
| Nature and Extent of Services..... | 5.1 |
| Costs to be Allocated..... | 5.2 |
| Schedule of Costs to be Allocated by Function..... | 5.3 |
| Detail Allocation - Procurement..... | 5.4 |
| Detail Allocation - Employee Assistance..... | 5.5 |
| Detail Allocation - Central Mail..... | 5.6 |
| Departmental Cost Allocation Summary..... | 5.7 |
| FINANCE-FISCAL MANAGEMENT AND ADMINISTRATION | |
| Nature and Extent of Services..... | 6.1 |
| Costs to be Allocated..... | 6.2 |
| Schedule of Costs to be Allocated by Function..... | 6.3 |
| Detail Allocation - Department - Administration..... | 6.4 |
| Detail Allocation - Audit..... | 6.5 |
| Departmental Cost Allocation Summary..... | 6.6 |
| FINANCE-BUDGET | |
| Nature and Extent of Services..... | 7.1 |
| Costs to be Allocated..... | 7.2 |
| Schedule of Costs to be Allocated by Function..... | 7.3 |
| Detail Allocation - Budget Control..... | 7.4 |
| Detail Allocation - Budget Support..... | 7.6 |
| Departmental Cost Allocation Summary..... | 7.7 |
| FINANCE-ACCOUNTING | |
| Nature and Extent of Services..... | 8.1 |
| Costs to be Allocated..... | 8.2 |
| Schedule of Costs to be Allocated by Function..... | 8.3 |
| Detail Allocation - Accounting Services..... | 8.4 |
| Departmental Cost Allocation Summary..... | 8.5 |
| FINANCE-OTHER | |
| Nature and Extent of Services..... | 9.1 |
| Costs to be Allocated..... | 9.2 |
| Schedule of Costs to be Allocated by Function..... | 9.3 |
| Detail Allocation - Financial Reporting..... | 9.4 |
| Detail Allocation - Central Payroll..... | 9.5 |
| Detail Allocation - Single Audit..... | 9.6 |
| Departmental Cost Allocation Summary..... | 9.7 |

TABLE OF CONTENTS

EMPLOYEE RELATIONS

SCHEDULE

| | |
|--|------|
| Nature and Extent of Services..... | 10.1 |
| Costs to be Allocated..... | 10.2 |
| Schedule of Costs to be Allocated by Function..... | 10.3 |
| Detail Allocation - Personnel Administration..... | 10.4 |
| Departmental Cost Allocation Summary..... | 10.5 |

MEDIATION SERVICES

| | |
|--|------|
| Nature and Extent of Services..... | 11.1 |
| Costs to be Allocated..... | 11.2 |
| Schedule of Costs to be Allocated by Function..... | 11.3 |
| Detail Allocation - State Agencies..... | 11.4 |
| Departmental Cost Allocation Summary..... | 11.5 |

LEGISLATIVE AUDITOR

| | |
|--|------|
| Nature and Extent of Services..... | 12.1 |
| Costs to be Allocated..... | 12.2 |
| Schedule of Costs to be Allocated by Function..... | 12.3 |
| Detail Allocation - Finance Audits..... | 12.4 |
| Detail Allocation - Program Audits..... | 12.5 |
| Detail Allocation - Single Audits..... | 12.6 |
| Departmental Cost Allocation Summary..... | 12.7 |

TREASURER

| | |
|--|------|
| Nature and Extent of Services..... | 13.1 |
| Costs to be Allocated..... | 13.2 |
| Schedule of Costs to be Allocated by Function..... | 13.3 |
| Detail Allocation - Treasury..... | 13.4 |
| Departmental Cost Allocation Summary..... | 13.5 |

ATTORNEY GENERAL

| | |
|--|------|
| Nature and Extent of Services..... | 14.1 |
| Costs to be Allocated..... | 14.2 |
| Schedule of Costs to be Allocated by Function..... | 14.3 |
| Detail Allocation - Legal Services..... | 14.4 |
| Departmental Cost Allocation Summary..... | 14.5 |

LABOR AND INDUSTRY-ADMINISTRATION

| | |
|--|------|
| Nature and Extent of Services..... | 15.1 |
| Costs to be Allocated..... | 15.2 |
| Schedule of Costs to be Allocated by Function..... | 15.3 |
| Detail Allocation - Department - Administration..... | 15.4 |
| Departmental Cost Allocation Summary..... | 15.5 |

TABLE OF CONTENTS

LABOR AND INDUSTRY-WORKERS' COMP ADMINISTRATION

SCHEDULE

| | |
|--|------|
| Nature and Extent of Services..... | 16.1 |
| Costs to be Allocated..... | 16.2 |
| Schedule of Costs to be Allocated by Function..... | 16.3 |
| Detail Allocation - State Employee..... | 16.4 |
| Departmental Cost Allocation Summary..... | 16.5 |

PUBLIC SAFETY ADMINISTRATION

| | |
|--|------|
| Nature and Extent of Services..... | 17.1 |
| Costs to be Allocated..... | 17.2 |
| Schedule of Costs to be Allocated by Function..... | 17.3 |
| Detail Allocation - Department - Administration..... | 17.4 |
| Departmental Cost Allocation Summary..... | 17.5 |

SINGLE AUDIT

| | |
|---|------|
| Nature and Extent of Services..... | 18.1 |
| Costs to be Allocated..... | 18.2 |
| Scheduled of Costs to be Allocated by Function..... | 18.3 |
| Detail Allocation - Single Audit..... | 18.4 |
| Departmental Cost Allocation Summary..... | 18.5 |

ADMINISTRATION-GENERAL SUPPORT (SECOND ALLOCATION)

| | |
|---|------|
| Nature and Extent of Services..... | 19.1 |
| Costs to be Allocated..... | 19.2 |
| Schedule of Costs to be Allocated by Function..... | 19.3 |
| Detail Allocation - Commissioner and Personnel..... | 19.4 |
| Detail Allocation - Fiscal..... | 19.5 |
| Departmental Cost Allocation Summary..... | 19.6 |

ADMINISTRATION-REAL ESTATE MANAGEMENT (SECOND ALLOCATION)

| | |
|--|------|
| Nature and Extent of Services..... | 20.1 |
| Costs to be Allocated..... | 20.2 |
| Schedule of Costs to be Allocated by Function..... | 20.3 |
| Detail Allocation - Leasing..... | 20.4 |
| Departmental Cost Allocation Summary..... | 20.5 |

ADMINISTRATION-MANAGEMENT SERVICES (SECOND ALLOCATION)

| | |
|--|------|
| Nature and Extent of Services..... | 21.1 |
| Costs to be Allocated..... | 21.2 |
| Schedule of Costs to be Allocated by Function..... | 21.3 |
| Detail Allocation - Records Center..... | 21.4 |

TABLE OF CONTENTS

ADMINISTRATION-MANAGEMENT SERVICES (SECOND ALLOCATION) CONTD. SCHEDULE

| | |
|---|------|
| Detail Allocation - Inventory Management..... | 21.5 |
| Detail Allocation - Contract Management..... | 21.6 |
| Detail Allocation - Telecommunication..... | 21.7 |
| Detail Allocation - Forms Management..... | 21.8 |
| Departmental Cost Allocation Summary..... | 21.9 |

ADMINISTRATION-STATE AGENCY SERVICES (SECOND ALLOCATION)

| | |
|--|------|
| Nature and Extent of Services..... | 22.1 |
| Costs to be Allocated..... | 22.2 |
| Schedule of Costs to be Allocated by Function..... | 22.3 |
| Detail Allocation - Procurement..... | 22.4 |
| Detail Allocation - Employee Assistance..... | 22.5 |
| Detail Allocation - Central Mail..... | 22.6 |
| Departmental Cost Allocation Summary..... | 22.7 |

FINANCE-FISCAL MANAGEMENT AND ADMINISTRATION (SECOND ALLOCATION)

| | |
|--|------|
| Nature and Extent of Services..... | 23.1 |
| Costs to be Allocated..... | 23.2 |
| Schedule of Costs to be Allocated by Function..... | 23.3 |
| Detail Allocation - Department - Administration..... | 23.4 |
| Detail Allocation - Audit..... | 23.5 |
| Departmental Cost Allocation Summary..... | 23.6 |

FINANCE-BUDGET (SECOND ALLOCATION)

| | |
|--|------|
| Nature and Extent of Services..... | 24.1 |
| Costs to be Allocated..... | 24.2 |
| Schedule of Costs to be Allocated by Function..... | 24.3 |
| Detail Allocation - Budget Control..... | 24.4 |
| Detail Allocation - Budget Support..... | 24.5 |
| Departmental Cost Allocation Summary..... | 24.6 |

FINANCE-ACCOUNTING (SECOND ALLOCATION)

| | |
|--|------|
| Nature and Extent of Services..... | 25.1 |
| Costs to be Allocated..... | 25.2 |
| Schedule of Costs to be Allocated by Function..... | 25.3 |
| Detail Allocation - Accounting Services..... | 25.4 |
| Departmental Cost Allocation Summary..... | 25.6 |

TABLE OF CONTENTS

| | |
|--|----------|
| FINANCE-OTHER (SECOND ALLOCATION) | SCHEDULE |
| Nature and Extent of Services..... | 26.1 |
| Costs to be Allocated..... | 26.2 |
| Schedule of Costs to be Allocated by Function..... | 26.3 |
| Detail Allocation - Financial Reporting..... | 26.4 |
| Detail Allocation - Central Payroll..... | 26.5 |
| Detail Allocation - Single Audit..... | 26.6 |
| Departmental Cost Allocation Summary..... | 26.7 |
| EMPLOYEE RELATIONS (SECOND ALLOCATION) | |
| Nature and Extent of Services..... | 27.1 |
| Costs to be Allocated..... | 27.2 |
| Schedule of Costs to be Allocated by Function..... | 27.3 |
| Detail Allocation - Personnel Administration..... | 27.4 |
| Departmental Cost Allocation Summary..... | 27.5 |
| MEDIATION SERVICES (SECOND ALLOCATION) | |
| Nature and Extent of Services..... | 28.1 |
| Costs to be Allocated..... | 28.2 |
| Schedule of Costs to be Allocated by Function..... | 28.3 |
| Detail Allocation - State Agencies..... | 28.4 |
| Departmental Cost Allocation Summary..... | 28.5 |
| LEGISLATIVE AUDITOR (SECOND ALLOCATION) | |
| Nature and Extent of Services..... | 29.1 |
| Costs to be Allocated..... | 29.2 |
| Schedule of Costs to be Allocated by Function..... | 29.3 |
| Detail Allocation - Finance Audits..... | 29.4 |
| Detail Allocation - Program Audits..... | 29.5 |
| Detail Allocation - Single Audits..... | 29.6 |
| Departmental Cost Allocation Summary..... | 29.7 |
| TREASURER (SECOND ALLOCATION) | |
| Nature and Extent of Services..... | 30.1 |
| Costs to be Allocated..... | 30.2 |
| Schedule of Costs to be Allocated by Function..... | 30.3 |
| Detail Allocation - Treasury..... | 30.4 |
| Departmental Cost Allocation Summary..... | 30.5 |

TABLE OF CONTENTS

ATTORNEY GENERAL (SECOND ALLOCATION)

SCHEDULE

| | |
|--|------|
| Nature and Extent of Services..... | 31.1 |
| Costs to be Allocated..... | 31.2 |
| Schedule of Costs to be Allocated by Function..... | 31.3 |
| Detail Allocation - Legal Services..... | 31.4 |
| Departmental Cost Allocation Summary..... | 31.5 |

LABOR AND INDUSTRY-ADMINISTRATION (SECOND ALLOCATION)

| | |
|--|------|
| Nature and Extent of Services..... | 32.1 |
| Costs to be Allocated..... | 32.2 |
| Schedule of Costs to be Allocated by Function..... | 32.3 |
| Detail Allocation - Department - Administration..... | 32.4 |
| Departmental Cost Allocation Summary..... | 32.5 |

LABOR AND INDUSTRY-WORKERS COMP ADMINISTRATION (SECOND ALLOCATION)

| | |
|--|------|
| Nature and Extent of Services..... | 33.1 |
| Costs to be Allocated..... | 33.2 |
| Schedule of Costs to be Allocated by Function..... | 33.3 |
| Detail Allocation - State Employees..... | 33.4 |
| Departmental Cost Allocation Summary..... | 33.5 |

SINGLE AUDIT (SECOND ALLOCATION)

| | |
|--|------|
| Nature and Extent of Services..... | 34.1 |
| Costs to be Allocated..... | 34.2 |
| Schedule of Costs to be Allocated by Function..... | 34.3 |
| Detail Allocation - Single Audit..... | 34.4 |
| Departmental Cost Allocation Summary..... | 34.5 |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

| | ADMN PUB SVCS | ISB | MOTOR POOL | OFF EQUIP REPAIR | FEDERAL SURPLUS | CENT MTNCE RVLVNG | MOVERS & DLVRY | TELECOMM RVLVNG |
|----------------------|------------------|----------|---------------|---------------------|--------------------|----------------------|-------------------|--------------------|
| ADMN-GENERAL SUPPORT | 39,597 | 258,285 | 105,916 | 13,988 | 9,652 | 8,691 | 12,228 | 61,220 |
| ADMN-RL EST MGMT | | 1,339 | 447 | 892 | | | | 447 |
| ADMN-MGMT SVCS | 44,573 | 41,012 | 2,295 | 990 | 1,103 | 1 | 213 | 7 |
| ADMN-STATE AGENCY | 5,160 | 19,244 | 1,590 | 325 | 702 | 470 | 512 | 946 |
| FIN-FISC MGMT/ADM | | | | | | | | |
| FIN-BUDGET | 2,517 | 7,266 | 11,360 | 2,516 | 519 | 718 | 408 | 7,123 |
| FIN-ACCOUNTING | 4,533 | 20,897 | 41,909 | 7,943 | 1,642 | 2,399 | 1,229 | 26,550 |
| FIN-OTHER | 1,085 | 8,413 | 4,220 | 921 | 349 | 305 | 392 | 2,472 |
| EMPLOYEE RELATIONS | 2,679 | 28,535 | 1,980 | 116 | 815 | 466 | 1,281 | 466 |
| MEDIATION SVCS | 14 | 178 | 10 | | 4 | 2 | 8 | 1 |
| LEGISLATIVE AUDIT | | | | | | | | |
| TREASURER | 20 | 95 | 190 | 36 | 7 | 11 | 5 | 121 |
| ATTY GEN-GEN SUPP | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | |
| SINGLE AUDIT | | | | | | | | |
| TOTAL PLAN ALLOCATN | 100,178 | 385,264 | 169,917 | 27,727 | 14,793 | 13,063 | 16,276 | 99,353 |
| ROLL FORWARD | (134,815) | (26,019) | (74,228) | (2,079) | (4,280) | (2,441) | 1,911 | (1,409) |
| PROPOSED COST | (34,637) | 359,245 | 95,689 | 25,648 | 10,513 | 10,622 | 18,187 | 97,944 |
| ISB CREDIT | | | (2) | | | | | (906) |
| ADJUSTED PROP COST | (34,637) | 359,245 | 95,687 | 25,648 | 10,513 | 10,622 | 18,187 | 97,038 |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

| | RESOURCE RECOVERY | MICRO GRAPHICS | CENTRAL STORES | STATE REG DOCUMENTS | ADDRESS & INSERT | STATE PRINTER | COMMUTER VAN | CAPITOL PARKING |
|----------------------|----------------------|-------------------|-------------------|------------------------|---------------------|------------------|-----------------|--------------------|
| ADMN-GENERAL SUPPORT | 4,414 | 21,361 | 80,543 | 35,628 | 15,292 | 104,425 | 3,675 | 15,446 |
| ADMN-RL EST MGMT | 892 | 892 | 447 | 892 | 2,231 | 2,231 | | |
| ADMN-MGMT SVCS | 278 | 465 | 789 | 2,405 | 75 | 2,011 | 97 | |
| ADMN-STATE AGENCY | 251 | 1,386 | 4,614 | 5,748 | 391 | 1,621 | 73 | 655 |
| FIN-FISC MGMT/ADM | | | | | | | | |
| FIN-BUDGET | 303 | 887 | 8,373 | 2,954 | 1,370 | 9,133 | 424 | 1,176 |
| FIN-ACCOUNTING | 832 | 3,031 | 30,641 | 9,591 | 4,235 | 32,036 | 1,290 | 3,508 |
| FIN-OTHER | 140 | 687 | 3,037 | 1,296 | 820 | 4,096 | 162 | 619 |
| EMPLOYEE RELATIONS | 349 | 1,980 | 1,863 | 1,980 | 815 | 4,659 | 116 | 1,048 |
| MEDIATION SVCS | 2 | 10 | 7 | 9 | 5 | 27 | 1 | 6 |
| LEGISLATIVE AUDIT | | | | | | | | |
| TREASURER | 4 | 13 | 139 | 44 | 19 | 145 | 6 | 16 |
| ATTY GEN-GEN SUPP | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | |
| SINGLE AUDIT | | | | | | | | |
| TOTAL PLAN ALLOCATN | 7,465 | 30,712 | 130,453 | 60,547 | 25,253 | 160,384 | 5,844 | 22,474 |
| ROLL FORWARD | 1,104 | (16,517) | (37,416) | (9,188) | 11,016 | (98,557) | 3,480 | (2,580) |
| PROPOSED COST | 8,569 | 14,195 | 93,037 | 51,359 | 36,269 | 61,827 | 9,324 | 19,894 |
| ISB CREDIT | | | (21) | (343) | | (50) | | (8) |
| ADJUSTED PROP COST | 8,569 | 14,195 | 93,016 | 51,016 | 36,269 | 61,777 | 9,324 | 19,886 |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

| | AGRICLTRE | ARTS BOARD | AUDITOR | COMMERCE | COMM COLL BD | CORRECTNS | ECON SECURITY | EDUCATION | ENERGY ECON DVLP |
|----------------------|-----------|---------------|---------|----------|-----------------|-----------|------------------|-----------|---------------------|
| ADMN-GENERAL SUPPORT | | | | | | | | | |
| ADMN-RL EST MGMT | 11,153 | 447 | 892 | 3,123 | 4,015 | 14,276 | 45,951 | 2,676 | 3,123 |
| ADMN-MGMT SVCS | 55,070 | 2,902 | 7,936 | 22,921 | 200,314 | 141,074 | 351,381 | 91,818 | 35,432 |
| ADMN-STATE AGENCY | 48,945 | 702 | 3,850 | 11,750 | 103,491 | 96,969 | 113,802 | 56,537 | 26,375 |
| FIN-FISC MGMT/ADM | | | | | | | | | |
| FIN-BUDGET | 22,402 | 2,453 | 2,362 | 28,463 | 58,504 | 84,862 | 99,181 | 86,296 | 26,644 |
| FIN-ACCOUNTING | 49,674 | 2,559 | 6,117 | 43,746 | 154,989 | 149,899 | 303,082 | 161,044 | 26,826 |
| FIN-OTHER | 15,466 | 459 | 2,897 | 8,997 | 66,139 | 66,458 | 91,815 | 32,181 | 5,767 |
| EMPLOYEE RELATIONS | 52,877 | 1,281 | 14,210 | 25,040 | 263,219 | 206,034 | 296,297 | 81,644 | 18,635 |
| MEDIATION SVCS | 280 | 7 | 57 | 125 | 1,093 | 1,188 | 1,533 | 438 | 73 |
| LEGISLATIVE AUDIT | 2,710 | | | 5,928 | 72,838 | 169,646 | 187,943 | 314,711 | 15,584 |
| TREASURER | 226 | 11 | 28 | 199 | 704 | 681 | 1,377 | 1,710 | 122 |
| ATTY GEN-GEN SUPP | | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | | |
| LABOR & IND-WKR COMP | 2,059 | 71 | | 355 | 4,685 | 11,783 | 2,840 | 2,626 | 213 |
| PUBLIC SAFETY-ADMN | | | | | | | | | |
| SINGLE AUDIT | 196 | 81 | | | 613 | 6 | 41,213 | 29,995 | 872 |
| TOTAL PLAN ALLOCATN | 261,058 | 10,973 | 38,349 | 150,647 | 930,604 | 942,876 | 1,536,415 | 861,676 | 159,666 |
| ROLL FORWARD | (34,071) | (5,769) | (9,900) | (7,321) | (55,854) | (17,568) | (302,942) | (347,835) | (147,015) |
| PROPOSED COST | 226,987 | 5,204 | 28,449 | 143,326 | 874,750 | 925,308 | 1,233,473 | 513,841 | 12,651 |
| ISB CREDIT | (2,423) | | (107) | (2,361) | (383) | (14,823) | (7,833) | (4,254) | (44) |
| ADJUSTED PROP COST | 224,564 | 5,204 | 28,342 | 140,965 | 874,367 | 910,485 | 1,225,640 | 509,587 | 12,607 |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

| | GOVERNOR | HNDICPPD COUNCIL | HEALTH | MEDICAL EXAMNR BD | NURSING BOARD | PHARMACY BOARD | DENTISTRY BOARD | CHROPRCTR BOARD | PSYCHOLGY BOARD |
|----------------------|----------|---------------------|----------|----------------------|------------------|-------------------|--------------------|--------------------|--------------------|
| ADMN-GENERAL SUPPORT | 18,217 | | | | | | | | |
| ADMN-RL EST MGMT | 1,339 | 447 | 3,123 | 447 | 447 | 447 | 447 | 447 | 447 |
| ADMN-MGMT SVCS | 19,556 | 1,893 | 85,785 | 1,305 | 4,311 | 878 | 809 | 219 | 193 |
| ADMN-STATE AGENCY | 3,862 | 1,794 | 42,131 | 590 | 711 | 233 | 756 | 171 | 305 |
| FIN-FISC MGMT/ADM | | | | | | | | | |
| FIN-BUDGET | 2,267 | 1,246 | 64,676 | 980 | 1,749 | 685 | 712 | 352 | 424 |
| FIN-ACCOUNTING | 4,209 | 2,451 | 92,068 | 2,774 | 5,393 | 1,773 | 1,869 | 640 | 1,161 |
| FIN-OTHER | 1,440 | 473 | 22,987 | 518 | 864 | 317 | 272 | 92 | 157 |
| EMPLOYEE RELATIONS | 5,823 | 1,164 | 75,356 | 1,164 | 2,096 | 815 | 466 | 233 | 233 |
| MEDIATION SVCS | | 5 | 409 | 5 | 9 | 3 | 2 | 1 | 1 |
| LEGISLATIVE AUDIT | | | 43,449 | | | | | | |
| TREASURER | 19 | 11 | 419 | 12 | 25 | 8 | 8 | 3 | 5 |
| ATTY GEN-GEN SUPP | | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | | |
| LABOR & IND-WKR COMP | | | 1,136 | | 142 | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | | |
| SINGLE AUDIT | 256 | | 6,736 | | | | | | |
| TOTAL PLAN ALLOCATN | 56,988 | 9,484 | 438,275 | 7,795 | 15,747 | 5,159 | 5,341 | 2,158 | 2,926 |
| ROLL FORWARD | 7,144 | (1,536) | (52,899) | (321) | (631) | (212) | (221) | (84) | (122) |
| PROPOSED COST | 64,132 | 7,948 | 385,376 | 7,474 | 15,116 | 4,947 | 5,120 | 2,074 | 2,804 |
| ISB CREDIT | | | (190) | | | | | | |
| ADJUSTED PROP COST | 64,132 | 7,948 | 385,186 | 7,474 | 15,116 | 4,947 | 5,120 | 2,074 | 2,804 |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

| | OPTOMETRY BOARD | NURSING HOME BD | PODIATRY BOARD | VET MED BOARD | HEARING EXAMINER | HIGHER ED COORD BD | HIGHER ED FAC AUTH | HOUSING FINANCE | HUMAN RIGHTS |
|----------------------|--------------------|--------------------|-------------------|------------------|---------------------|-----------------------|-----------------------|--------------------|-----------------|
| ADMN-GENERAL SUPPORT | | | | | | | | | |
| ADMN-RL EST MGMT | 447 | 447 | 447 | 447 | 2,231 | 447 | | 892 | 3,123 |
| ADMN-MGMT SVCS | 210 | 389 | 190 | 209 | 9,363 | 10,905 | 50 | 28,602 | 7,702 |
| ADMN-STATE AGENCY | 260 | 107 | 159 | 133 | 6,571 | 11,055 | 12 | 8,722 | 3,649 |
| FIN-FISC MGMT/ADM | | | | | | | | | |
| FIN-BUDGET | 258 | 472 | 177 | 390 | 2,749 | 7,708 | 110 | 15,502 | 9,356 |
| FIN-ACCOUNTING | 598 | 1,047 | 320 | 767 | 7,883 | 11,069 | 64 | 18,870 | 4,812 |
| FIN-OTHER | 70 | 164 | 29 | 99 | 1,946 | 2,985 | 58 | 4,037 | 1,578 |
| EMPLOYEE RELATIONS | 116 | 233 | | 116 | 6,638 | 7,804 | 233 | 14,442 | 6,872 |
| MEDIATION SVCS | | 1 | | 1 | 13 | 30 | 1 | 74 | 29 |
| LEGISLATIVE AUDIT | | | | | | 10,163 | | | |
| TREASURER | 3 | 5 | 1 | 3 | 36 | 12,982 | | 86 | 22 |
| ATTY GEN-GEN SUPP | | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | 568 | 213 | | | 213 |
| PUBLIC SAFETY-ADMN | | | | | | | | | |
| SINGLE AUDIT | | | | | | 338 | | 12,622 | 78 |
| TOTAL PLAN ALLOCATN | 1,962 | 2,865 | 1,323 | 2,165 | 37,998 | 75,699 | 528 | 103,849 | 37,434 |
| ROLL FORWARD | (81) | (216) | (54) | (89) | 10,014 | (21,266) | 69 | (1,250) | (967) |
| PROPOSED COST | 1,881 | 2,649 | 1,269 | 2,076 | 48,012 | 54,433 | 597 | 102,599 | 36,467 |
| ISB CREDIT | | | | | (35) | (3,047) | | (144) | (98) |
| ADJUSTED PROP COST | 1,881 | 2,649 | 1,269 | 2,076 | 47,977 | 51,386 | 597 | 102,455 | 36,369 |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

| | INDIAN AFFAIRS | INVTMNT BOARD | IRON RNGE RESOURCES | LABOR & INDUSTRY | LEGISLTRE | MILITARY AFFAIRS | MECC | NATURAL RESOURCES | BOXING BOARD | BARBERS BOARD |
|----------------------|-------------------|------------------|------------------------|---------------------|-----------|---------------------|---------|----------------------|-----------------|------------------|
| ADMN-GENERAL SUPPORT | | | | | | | | | | |
| ADMN-RL EST MGMT | 892 | 447 | 892 | | | 892 | 3,123 | 33,906 | | |
| ADMN-MGMT SVCS | 1,047 | 4,934 | 13,724 | | 122,134 | 37,569 | 14,457 | 219,802 | 239 | 323 |
| ADMN-STATE AGENCY | 337 | 1,175 | 12,038 | | 1,555 | 10,802 | 21,588 | 145,813 | 121 | 415 |
| FIN-FISC MGMT/ADM | | | | | | | | | | |
| FIN-BUDGET | 1,163 | 2,315 | 13,428 | | 6,764 | 8,334 | 10,616 | 162,904 | 543 | 1,323 |
| FIN-ACCOUNTING | 1,114 | 1,295 | 22,305 | | 8,265 | 18,420 | 22,341 | 301,769 | 665 | 2,034 |
| FIN-OTHER | 247 | 698 | 3,725 | | 747 | 9,968 | 4,338 | 97,686 | 76 | 252 |
| EMPLOYEE RELATIONS | 815 | 3,494 | 6,755 | | | 27,370 | 9,085 | 191,359 | 116 | 349 |
| MEDIATION SVCS | 3 | 9 | 43 | | | 179 | | 1,596 | 1 | 1 |
| LEGISLATIVE AUDIT | | 20,327 | 10,163 | | | 10,163 | 2,710 | 74,532 | | |
| TREASURER | 5 | 6 | 101 | | 2,468 | 84 | 101 | 1,372 | 3 | |
| ATTY GEN-GEN SUPP | | | | | | | | | | |
| LABOR & IND-ADMN | | | | 685,151 | | | | | | |
| LABOR & IND-WKR COMP | | | 568 | | 213 | 2,200 | | 20,938 | | |
| PUBLIC SAFETY-ADMN | | | | | | | | | | |
| SINGLE AUDIT | 1 | | | | | 970 | | 2,293 | | |
| TOTAL PLAN ALLOCATN | 5,624 | 34,700 | 83,742 | 685,151 | 142,146 | 126,951 | 88,359 | 1,253,970 | 1,764 | 4,706 |
| ROLL FORWARD | (1,462) | 328 | (6,455) | (322,318) | (113) | (5,379) | (8,315) | (87,722) | (990) | (2,655) |
| PROPOSED COST | 4,162 | 35,028 | 77,287 | 362,833 | 142,033 | 121,572 | 80,044 | 1,166,248 | 774 | 2,051 |
| ISB CREDIT | | (107) | | | (8,204) | | | (21,988) | | |
| ADJUSTED PROP COST | 4,162 | 34,921 | 77,287 | 362,833 | 133,829 | 121,572 | 80,044 | 1,144,260 | 774 | 2,051 |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

| | ELCTRCTY BOARD | ARCH-ENG BOARD | WATCHMKRS BOARD | ABSTCTRS BOARD | ACCNTNCY BOARD | PEACE OFF BOARD | PLANNING | POLLUTN CONTROL | PUB EMP RET ASSN | PUBLIC SAFETY |
|----------------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|----------|--------------------|---------------------|------------------|
| ADMN-GENERAL SUPPORT | | | | | | | | | | |
| ADMN-RL EST MGMT | 447 | | | | | 447 | 1,339 | 7,584 | 447 | 35,245 |
| ADMN-MGMT SVCS | 7,361 | 791 | 164 | 29 | 559 | 1,935 | 21,753 | 50,642 | 5,141 | 214,989 |
| ADMN-STATE AGENCY | 1,316 | 349 | 108 | 50 | 833 | 1,327 | 15,998 | 17,582 | 8,551 | 170,288 |
| FIN-FISC MGMT/ADM | | | | | | | | | | |
| FIN-BUDGET | 3,774 | 2,162 | 257 | 268 | 1,378 | 866 | 12,823 | 16,640 | 10,344 | 148,400 |
| FIN-ACCOUNTING | 6,295 | 3,505 | 450 | 184 | 2,131 | 2,348 | 16,612 | 26,614 | 8,885 | 502,633 |
| FIN-OTHER | 1,263 | 429 | 41 | 16 | 249 | 422 | 6,428 | 9,850 | 803 | 88,021 |
| EMPLOYEE RELATIONS | 2,096 | 583 | | | 466 | 1,048 | 15,141 | 43,326 | | 189,961 |
| MEDIATION SVCS | 10 | 3 | | | 3 | | 94 | 200 | | 1,147 |
| LEGISLATIVE AUDIT | | | | | | | 15,584 | 3,049 | 33,879 | 40,654 |
| TREASURER | 29 | 16 | 2 | 1 | 9 | 10 | 76 | 121 | 17,466 | 3,109 |
| ATTY GEN-GEN SUPP | | | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | | 355 | | 8,588 |
| PUBLIC SAFETY-ADMN | | | | | | | | | | 2,541,395 |
| SINGLE AUDIT | | | | | | | 489 | 1,575 | | 1,316 |
| TOTAL PLAN ALLOCATN | 22,591 | 7,838 | 1,022 | 548 | 5,628 | 8,403 | 106,337 | 177,538 | 85,516 | 3,945,746 |
| ROLL FORWARD | (13,377) | (4,429) | (581) | (298) | (3,115) | (793) | (54,443) | (15,162) | 9,869 | (637,751) |
| PROPOSED COST | 9,214 | 3,409 | 441 | 250 | 2,513 | 7,610 | 51,894 | 162,376 | 95,385 | 3,307,995 |
| ISB CREDIT | (419) | (182) | | | (135) | (19) | (858) | (71) | (104) | (160,177) |
| ADJUSTED PROP COST | 8,795 | 3,227 | 441 | 250 | 2,378 | 7,591 | 51,036 | 162,305 | 95,281 | 3,147,818 |

SCHEDULE A-8
F.Y. 1985

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

| | PUBLIC SERVICE | PUBLIC UTIL COMM | REVENUE | SECRTRY OF STATE | SENTENCE GUIDLNS | STATE RETRMNT | STATE UNIV SYST | SUPREME COURT | TEACHRS RETRMNT |
|----------------------|-------------------|---------------------|-----------|---------------------|---------------------|------------------|--------------------|------------------|--------------------|
| ADMN-GENERAL SUPPORT | | | | | | | | | |
| ADMN-RL EST MGMT | 1,339 | 447 | 7,138 | 447 | 447 | | 12,046 | 2,231 | 447 |
| ADMN-MGMT SVCS | 10,430 | 3,835 | 117,772 | 6,423 | 661 | 2,875 | 499,107 | 15,301 | 4,772 |
| ADMN-STATE AGENCY | 2,668 | 1,266 | 97,333 | 5,402 | 418 | 6,773 | 140,572 | 9,589 | 8,438 |
| FIN-FISC MGMT/ADM | | | | | | | | | |
| FIN-BUDGET | 4,788 | 1,563 | 62,295 | 5,137 | 683 | 7,880 | 92,497 | 11,750 | 4,943 |
| FIN-ACCOUNTING | 7,715 | 2,223 | 118,718 | 15,339 | 1,002 | 5,996 | 195,326 | 14,708 | 4,088 |
| FIN-OTHER | 2,590 | 865 | 32,853 | 2,214 | 255 | 1,372 | 120,305 | 4,023 | 1,374 |
| EMPLOYEE RELATIONS | 10,133 | 3,378 | 115,304 | 4,193 | 466 | 4,775 | 507,105 | 12,928 | 6,289 |
| MEDIATION SVCS | 53 | 13 | 650 | 24 | 3 | 25 | 2,350 | | 31 |
| LEGISLATIVE AUDIT | | | 112,476 | | | 33,879 | 32,184 | 20,327 | 27,103 |
| TREASURER | 35 | 10 | 124,096 | 70 | 4 | 13,040 | 888 | 67 | 12,689 |
| ATTY GEN-GEN SUPP | | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | | |
| LABOR & IND-WKR COMP | 497 | | 2,130 | 71 | | 71 | 11,214 | 284 | 71 |
| PUBLIC SAFETY-ADMN | | | | | | | | | |
| SINGLE AUDIT | | | | | | | 419 | | |
| TOTAL PLAN ALLOCATN | 40,248 | 13,600 | 790,765 | 39,320 | 3,939 | 76,686 | 1,614,013 | 91,208 | 70,245 |
| ROLL FORWARD | (8,765) | 1,626 | (60,385) | (13,514) | (889) | 12,784 | (81,183) | (18,193) | 8,931 |
| PROPOSED COST | 31,483 | 15,226 | 730,380 | 25,806 | 3,050 | 89,470 | 1,532,830 | 73,015 | 79,176 |
| ISB CREDIT | | | (135,460) | | (256) | (5,502) | (907) | (95) | (4,172) |
| ADJUSTED PROP COST | 31,483 | 15,226 | 594,920 | 25,806 | 2,794 | 83,968 | 1,531,923 | 72,920 | 75,004 |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

| | TRNSPRTN | UNIV OF MINN | VETERANS AFFAIRS | WASTE MGMT BD | WATER PLAN BD | WELFARE CENT OFF | WELFARE INSTITUTNS | ZOO | OTHER |
|----------------------|-----------|-----------------|---------------------|------------------|------------------|---------------------|-----------------------|---------|-------------|
| ADMN-GENERAL SUPPORT | | | | | | | | | 8,974 |
| ADMN-RL EST MGMT | 70,042 | | 3,123 | | 447 | 2,231 | 10,261 | | 9,345 |
| ADMN-MGMT SVCS | 337,569 | | 21,830 | 5,955 | 975 | 143,450 | 206,776 | 17,287 | 32,357 |
| ADMN-STATE AGENCY | 232,433 | 64 | 8,144 | 3,763 | 226 | 98,768 | 106,797 | 16,946 | 19,772 |
| FIN-FISC MGMT/ADM | | | | | | | | | |
| FIN-BUDGET | 124,658 | 4,484 | 21,433 | 2,093 | 265 | 123,022 | 62,551 | 17,394 | 43,499 |
| FIN-ACCOUNTING | 280,863 | 1,454 | 34,421 | 4,402 | 679 | 151,870 | 139,025 | 33,634 | 108,493 |
| FIN-OTHER | 174,920 | 132 | 12,870 | 1,108 | 368 | 30,184 | 226,777 | 8,345 | 26,192 |
| EMPLOYEE RELATIONS | 515,375 | | 36,687 | 2,330 | | 87,934 | 707,546 | 18,053 | 47,755 |
| MEDIATION SVCS | 3,466 | 34,665 | 206 | 17 | | 462 | 4,398 | 109 | 40 |
| LEGISLATIVE AUDIT | 112,476 | | 40,654 | | | 291,825 | 71,144 | | 543,418 |
| TREASURER | 1,277 | 6 | 157 | 20 | 3 | 15,419 | 632 | 153 | 494 |
| ATTY GEN-GEN SUPP | | | | | | | | | 885,312 |
| LABOR & IND-ADMN | | | | | | | | | |
| LABOR & IND-WKR COMP | 41,026 | 70,979 | 7,594 | 71 | | 1,491 | 115,412 | 1,775 | 4,541 |
| PUBLIC SAFETY-ADMN | | | | | | | | | |
| SINGLE AUDIT | 48,614 | | 399 | | | 165,656 | 35 | 13 | 745 |
| TOTAL PLAN ALLOCATN | 1,942,719 | 111,784 | 187,518 | 19,759 | 2,963 | 1,112,312 | 1,651,354 | 113,709 | 1,730,937 |
| ROLL FORWARD | (41,407) | (22,217) | (1,039) | 16,760 | (3,794) | (157,169) | (276,643) | (2,472) | (1,036,820) |
| PROPOSED COST | 1,901,312 | 89,567 | 186,479 | 36,519 | (831) | 955,143 | 1,374,711 | 111,237 | 694,117 |
| ISB CREDIT | (50,748) | | | (69) | | (92,815) | (3,239) | (284) | (80) |
| ADJUSTED PROP COST | 1,850,564 | 89,567 | 186,479 | 36,450 | (831) | 862,328 | 1,371,472 | 110,953 | 694,037 |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

| | TOTAL |
|-------------------------|----------------|
| ADMN-GENERAL SUPPORT | 817,552 |
| ADMN-RL EST MGMT | 318,090 |
| ADMN-MGMT SVCS | 3,322,699 |
| ADMN-STATE AGENCY | 1,756,948 |
| FIN-FISC MGMT/ADM | |
| FIN-BUDGET | 1,573,264 |
| FIN-ACCOUNTING | 3,315,791 |
| FIN-OTHER | 1,229,285 |
| EMPLOYEE RELATIONS | 3,704,404 |
| MEDIATION SVCS | 55,463 |
| LEGISLATIVE AUDIT | 2,319,519 |
| TREASURER | 213,625 |
| ATTY GEN-GEN SUPP | 885,312 |
| LABOR & IND-ADMN | 685,151 |
| LABOR & IND-WKR COMP | 316,993 |
| PUBLIC SAFETY-ADMN | 2,541,395 |
| SINGLE AUDIT | 315,531 |
| TOTAL PLAN ALLOCATN | 23,371,022 |
| ROLL FORWARD | (4,222,565) |
| PROPOSED COST | 19,148,457 |
| ISB CREDIT | (522,963) |
| ADJUSTED PROP COST | 18,625,494 |

SCHEDULE B1
F.Y. 1985

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 1.4 EQUIPMENT USE CHG | 2.6 ADMN GEN-SUPP | 3.5 ADMN RL EST MGMT | 4.9 ADMN MGMT SVCS | 5.7 ADMN ST AGENCY | 6.6 FINANCE FIS MGT/ADM | 7.7 FINANCE BUDGET |
|----------------------|-----------------------------|-------------------------|----------------------------|--------------------------|--------------------------|-------------------------------|--------------------------|
| DEPARTMENTS | | | | | | | |
| EQUIPMENT USE CHG | (253,761) | | | | | | |
| ADMN-GEN SUPPORT | 4,204 | (1,043,104) | | | | | |
| ADMN-RL EST MGMT | 94,924 | 210,440 | (12,823,097) | | | | |
| ADMN-MGMT SVCS | 33,019 | 59,825 | 2,643 | (3,983,184) | | | |
| ADMN-STATE AGENCY | 4,534 | 88,976 | 1,322 | 18,737 | (1,793,599) | | |
| FIN-FISC MGMT/ADM | 12,751 | | 1,762 | 39,776 | 12,900 | (823,108) | |
| FIN-BUDGET | | | | | | 184,955 | (1,663,717) |
| FIN-ACCOUNTING | | | | | | 389,420 | |
| FIN-OTHER | | | | | | 165,822 | |
| EMPLOYEE RELATIONS | 13,574 | | 1,322 | 11,177 | 7,061 | | 9,588 |
| MEDIATION SVCS | 3,966 | | 441 | 2,488 | 889 | | 1,035 |
| LEGISLATIVE AUDIT | 11,558 | | 441 | 4,994 | 1,123 | | 1,538 |
| TREASURER | 5,129 | | 881 | 7,473 | 3,341 | | 2,107 |
| ATTY GEN-GEN SUPP | 35,987 | | 5,287 | 53,388 | 10,296 | | 7,875 |
| LABOR & IND-ADMN | 34,115 | | 2,203 | 55,189 | 16,055 | | 50,419 |
| LABOR & IND-WKR COMP | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | |
| SINGLE AUDIT | | | | | | | |
| ISB CREDIT | | | | | | | |
| ADMN-GEN SUPP | | 33,016 | 1,762 | 5,723 | 991 | | 1,598 |
| ADMN-RL EST MGMT | | | 3,524 | 14,335 | 29,162 | | 8,897 |
| ADMN-MGMT SVCS | | | | 6,707 | 4,743 | | 2,414 |
| ADMN-STATE AGENCY | | | | | 4,211 | | 4,537 |
| FIN-FISC MGMT/ADM | | | | | | 82,911 | 23,133 |
| FIN-BUDGET | | | | | | | |
| FIN-ACCOUNTING | | | | | | | |
| FIN-OTHER | | | | | | | |
| EMPLOYEE RELATIONS | | | | | | | |
| MEDIATION SVCS | | | | | | | |
| LEGISLATIVE AUDIT | | | | | | | |
| TREASURER | | | | | | | |
| ATTY GEN-GEN SUPP | | | | | | | |
| LABOR & IND-ADMN | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | |
| SINGLE AUDIT | | | | | | | |
| ADMINISTRATION | | | | | | | |
| PUBLIC SERVICE | | 31,313 | | 44,107 | 5,001 | | 2,411 |
| ISB | | 205,267 | 1,322 | 40,583 | 18,648 | | 6,941 |
| MOTOR POOL | | 84,779 | 441 | 2,270 | 1,541 | | 10,827 |
| OFFICE EQUIP REP | | 10,381 | 881 | 980 | 315 | | 2,402 |
| FEDERAL SURPLUS | | 7,687 | | 1,091 | 680 | | 495 |
| CENT MNTNCE RVLVNG | | 6,938 | | 1 | 455 | | 685 |

SCHEDULE B1
F.Y. 1985

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| DEPARTMENTS | 1.4 EQUIPMENT USE CHG | 2.6 ADMN GEN-SUPP | 3.5 ADMN RL EST MGMT | 4.9 ADMN MGMT SVCS | 5.7 ADMN ST AGENCY | 6.6 FINANCE FIS MGT/ADM | 7.7 FINANCE BUDGET |
|----------------------|-----------------------------|-------------------------|----------------------------|--------------------------|--------------------------|-------------------------------|--------------------------|
| MOVERS & DELIVERY | | 9,723 | | 210 | 496 | | 390 |
| TELECOMMUNICATIONS | | 49,045 | 441 | 7 | 916 | | 6,788 |
| RESOURCE RECOVERY | | 3,516 | 881 | 275 | 243 | | 290 |
| MICROGRAPHICS | | 17,000 | 881 | 460 | 1,344 | | 846 |
| CENTRAL STORES | | 64,448 | 441 | 780 | 4,471 | | 7,981 |
| STATE REG-DOCUMNTS | | 28,436 | 881 | 2,381 | 5,571 | | 2,819 |
| ADDRESS & INSERT | | 12,208 | 2,203 | 74 | 379 | | 1,308 |
| STATE PRINTER | | 83,417 | 2,203 | 1,989 | 1,572 | | 8,707 |
| COMMUTER VAN | | 2,938 | | 96 | 71 | | 405 |
| CAPITOL PARKING | | 12,317 | | | 634 | | 1,123 |
| AGRICULTURE | | | 11,014 | 54,492 | 47,434 | | 21,435 |
| ARTS BOARD | | | 441 | 2,872 | 680 | | 2,360 |
| AUDITOR | | | 881 | 7,853 | 3,731 | | 2,257 |
| COMMERCE | | | 3,084 | 22,681 | 11,389 | | 27,784 |
| COMMUNITY COLLEGE BD | | | 3,965 | 198,212 | 100,296 | | 56,302 |
| CORRECTIONS | | | 14,098 | 139,594 | 93,973 | | 81,342 |
| ECONOMIC SECURITY | | | 45,377 | 347,698 | 110,287 | | 94,765 |
| EDUCATION | | | 2,643 | 90,855 | 54,798 | | 83,057 |
| ENERGY, ECON DVLP | | | 3,084 | 35,060 | 25,565 | | 25,797 |
| GOVERNOR | | 14,360 | 1,322 | 19,351 | 3,743 | | 2,171 |
| HANDICAPPED COUNCIL | | | 441 | 1,873 | 1,738 | | 1,197 |
| HEALTH | | | 3,084 | 84,886 | 40,829 | | 62,121 |
| HEALTH LIC BDS | | | | | | | |
| MEDICAL EXAMINERS | | | 441 | 1,292 | 572 | | 939 |
| NURSING | | | 441 | 4,265 | 689 | | 1,676 |
| PHARMACY | | | 441 | 869 | 226 | | 657 |
| DENTISTRY | | | 441 | 800 | 732 | | 683 |
| CHIROPRACTORS | | | 441 | 217 | 166 | | 338 |
| PSYCHOLOGY | | | 441 | 191 | 296 | | 406 |
| OPTOMETRY | | | 441 | 208 | 252 | | 248 |
| NURSING HOME ADM | | | 441 | 384 | 104 | | 453 |
| PODIATRY | | | 441 | 188 | 154 | | 170 |
| VETERNRY MEDICINE | | | 441 | 207 | 129 | | 374 |
| HEARING EXAMINER | | | 2,203 | 9,265 | 6,367 | | 2,625 |
| HIGHER ED COORD BD | | | 441 | 10,791 | 10,715 | | 7,460 |
| HIGHER ED FAC AUTH | | | | 49 | 12 | | 106 |
| HOUSING FINANCE | | | 881 | 28,303 | 8,454 | | 15,027 |
| HUMAN RIGHTS | | | 3,084 | 7,621 | 3,536 | | 9,017 |
| INDIAN AFFAIRS | | | 881 | 1,036 | 327 | | 1,118 |
| INVESTMENT BOARD | | | 441 | 4,883 | 1,138 | | 2,225 |
| IRON RANGE RESRCS | | | 881 | 13,580 | 11,665 | | 12,904 |
| LABOR & INDUSTRY | | | | | | | |
| LEGISLATURE | | | | 120,856 | 1,507 | | 6,584 |
| MILITARY AFFAIRS | | | 881 | 37,174 | 10,468 | | 7,975 |
| MECC | | | 3,084 | 14,305 | 20,920 | | 10,218 |
| NATURAL RESOURCES | | | 33,482 | 217,497 | 141,315 | | 156,513 |

SCHEDULE B1
F.Y. 1985

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 1.4 EQUIPMENT USE CHG | 2.6 ADMN GEN-SUPP | 3.5 ADMN RL EST MGMT | 4.9 ADMN MGMT SVCS | 5.7 ADMN ST AGENCY | 6.6 FINANCE FIS MGT/ADM | 7.7 FINANCE BUDGET |
|---------------------|-----------------------------|-------------------------|----------------------------|--------------------------|--------------------------|-------------------------------|--------------------------|
| DEPARTMENTS | | | | | | | |
| NON-HEALTH LIC BDS | | | | | | | |
| BOXING | | | | 236 | 117 | | 529 |
| BARBERS | | | | 320 | 402 | | 1,292 |
| ELECTRICITY | | | 441 | 7,284 | 1,276 | | 3,667 |
| ARCHITECTS & ENG | | | | 782 | 338 | | 2,112 |
| WATCHMAKERS | | | | 163 | 105 | | 251 |
| ABSTRACTORS | | | | 29 | 48 | | 260 |
| ACCOUNTANCY | | | | 554 | 807 | | 1,345 |
| PEACE OFFICERS | | | 441 | 1,915 | 1,286 | | 828 |
| PLANNING | | | 1,322 | 21,524 | 15,504 | | 12,379 |
| POLLUTION CONTROL | | | 7,489 | 50,111 | 17,039 | | 15,992 |
| PUB EMP RET ASSN | | | 441 | 5,087 | 8,290 | | 10,215 |
| PUBLIC SAFETY | | | 34,804 | 212,738 | 165,075 | | 141,531 |
| PUBLIC SERVICE | | | 1,322 | 10,321 | 2,586 | | 4,651 |
| PUBLIC UTIL COMM | | | 441 | 3,795 | 1,227 | | 1,517 |
| REVENUE | | | 7,049 | 116,537 | 94,359 | | 60,219 |
| SECRTRY OF STATE | | | 441 | 6,355 | 5,236 | | 4,905 |
| SENTENCE GUIDLNS | | | 441 | 655 | 405 | | 655 |
| STATE RETIREMENT | | | | 2,845 | 6,565 | | 7,759 |
| STATE UNIV SYST | | | 11,895 | 493,875 | 136,234 | | 89,732 |
| SUPREME COURT | | | 2,203 | 15,140 | 9,294 | | 11,440 |
| TEACHERS RETIREMENT | | | 441 | 4,721 | 8,179 | | 4,877 |
| TRANSPORTATION | | | 69,167 | 334,027 | 225,257 | | 119,816 |
| UNIV OF MINN | | | | | 62 | | 4,322 |
| VETERANS AFFAIRS | | | 3,084 | 21,601 | 7,893 | | 20,705 |
| WASTE MGMT BD | | | | 5,893 | 3,646 | | 2,010 |
| WATER PLAN BD | | | 441 | 965 | 219 | | 257 |
| WELFARE-CENT OFF | | | 2,203 | 141,944 | 95,736 | | 120,197 |
| WELFARE-INSTITUTNS | | | 10,133 | 204,606 | 103,509 | | 60,003 |
| ZOO | | | | 17,106 | 16,422 | | 16,722 |
| OTHER | | 7,074 | 9,238 | 32,013 | 19,167 | | 41,787 |
| DIRECT BILLINGS | | | 10,881,758 | | | | |
| GENERAL GOV'T | | | 1,605,636 | 475,343 | | | 35,879 |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 8.5 FINANCE ACCOUNTING | 9.6 FINANCE OTHER | 10.5 EMPLOYEE RELATIONS | 11.5 MEDIATN SVCS | 12.7 LEGIS AUDITOR | 13.5 STATE TREASURE | 14.5 ATTY GENERAL |
|----------------------|------------------------------|-------------------------|-------------------------------|-------------------------|--------------------------|---------------------------|-------------------------|
| DEPARTMENTS | | | | | | | |
| EQUIPMENT USE CHG | | | | | | | |
| ADMN-GEN SUPPORT | | | | | | | |
| ADMN-RL EST MGMT | | | | | | | |
| ADMN-MGMT SVCS | | | | | | | |
| ADMN-STATE AGENCY | | | | | | | |
| FIN-FISC MGMT/ADM | | | | | | | |
| FIN-BUDGET | | | | | | | |
| FIN-ACCOUNTING | (3,618,627) | | | | | | |
| FIN-OTHER | | (1,714,828) | | | | | |
| EMPLOYEE RELATIONS | 19,263 | 4,036 | (4,021,876) | | | | |
| MEDIATION SVCS | 1,802 | 635 | 2,739 | (1,183,450) | | | |
| LEGISLATIVE AUDIT | 1,945 | 1,482 | 7,761 | | (2,857,250) | | |
| TREASURER | 5,534 | 1,124 | 2,283 | 11 | 1,356 | (619,850) | |
| ATTY GEN-GEN SUPP | 17,103 | 7,155 | 34,695 | 70 | | 80 | (14,129,474) |
| LABOR & IND-ADMN | 79,834 | 12,988 | 25,679 | 142 | 20,333 | 374 | |
| LABOR & IND-WKR COMP | | | | | | | (6,451) |
| PUBLIC SAFETY-ADMN | | | | | | | |
| SINGLE AUDIT | | 70,851 | | | 166,398 | | |
| ISB CREDIT | | | | | | | |
| ADMN-GEN SUPP | 3,625 | 891 | 3,310 | 11 | 68,453 | 17 | 138,038 |
| ADMN-RL EST MGMT | 18,857 | 6,256 | 23,624 | 120 | | 88 | |
| ADMN-MGMT SVCS | 6,098 | 1,803 | 6,277 | 32 | | 29 | |
| ADMN-STATE AGENCY | 15,548 | 2,437 | 5,478 | 30 | | 73 | |
| FIN-FISC MGMT/ADM | 46,786 | 6,455 | 13,924 | 51 | 21,010 | 219 | 28,315 |
| FIN-BUDGET | | | | | 18,977 | | |
| FIN-ACCOUNTING | | | | | 99,969 | | |
| FIN-OTHER | | | | | 125,385 | | |
| EMPLOYEE RELATIONS | | | 11,527 | | 5,083 | 90 | 67,249 |
| MEDIATION SVCS | | | | | 10,166 | 8 | 38,934 |
| LEGISLATIVE AUDIT | | | | | | 9 | 35 |
| TREASURER | | | | | | 26 | 14,158 |
| ATTY GEN-GEN SUPP | | | | | | | |
| LABOR & IND-ADMN | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | |
| SINGLE AUDIT | | | | | | | |
| ADMINISTRATION | | | | | | | |
| PUBLIC SERVICE | 4,301 | 988 | 2,625 | 13 | | 20 | |
| ISB | 19,827 | 7,668 | 27,961 | 171 | | 93 | |
| MOTOR POOL | 39,764 | 3,843 | 1,940 | 10 | | 186 | |
| OFFICE EQUIP REP | 7,536 | 839 | 114 | | | 35 | |
| FEDERAL SURPLUS | 1,558 | 318 | 799 | 4 | | 7 | |
| CENT MNTNCE RVLVNG | 2,276 | 278 | 457 | 2 | | 11 | |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 8.5 FINANCE ACCOUNTING | 9.6 FINANCE OTHER | 10.5 EMPLOYEE RELATIONS | 11.5 MEDIATN SVCS | 12.7 LEGIS AUDITOR | 13.5 STATE TREASURE | 14.5 ATTY GENERAL |
|----------------------|------------------------------|-------------------------|-------------------------------|-------------------------|--------------------------|---------------------------|-------------------------|
| DEPARTMENTS | | | | | | | |
| MOVERS & DELIVERY | 1,166 | 357 | 1,255 | 8 | | 5 | |
| TELECOMMUNICATIONS | 25,191 | 2,251 | 457 | 1 | | 118 | |
| RESOURCE RECOVERY | 789 | 127 | 342 | 2 | | 4 | |
| MICROGRAPHICS | 2,876 | 626 | 1,940 | 10 | | 13 | |
| CENTRAL STORES | 29,073 | 2,765 | 1,826 | 7 | | 136 | |
| STATE REG-DOCUMNTS | 9,100 | 1,180 | 1,940 | 9 | | 43 | |
| ADDRESS & INSERT | 4,018 | 747 | 799 | 5 | | 19 | |
| STATE PRINTER | 30,396 | 3,731 | 4,565 | 26 | | 142 | |
| COMMUTER VAN | 1,224 | 148 | 114 | 1 | | 6 | |
| CAPITOL PARKING | 3,328 | 564 | 1,027 | 6 | | 16 | |
| AGRICULTURE | 47,131 | 14,095 | 51,814 | 269 | 2,711 | 221 | |
| ARTS BOARD | 2,428 | 418 | 1,255 | 7 | | 11 | |
| AUDITOR | 5,804 | 2,640 | 13,924 | 55 | | 27 | |
| COMMERCE | 41,507 | 8,198 | 24,537 | 120 | 5,930 | 194 | |
| COMMUNITY COLLEGE BD | 147,056 | 60,282 | 257,928 | 1,049 | 72,858 | 688 | |
| CORRECTIONS | 142,226 | 60,573 | 201,892 | 1,140 | 169,692 | 665 | |
| ECONOMIC SECURITY | 287,568 | 83,673 | 290,341 | 1,471 | 187,990 | 1,345 | |
| EDUCATION | 152,801 | 29,321 | 80,003 | 420 | 314,787 | 1,670 | |
| ENERGY, ECON DVLP | 25,453 | 5,255 | 18,260 | 70 | 15,588 | 119 | |
| GOVERNOR | 3,994 | 1,312 | 5,706 | | | 19 | |
| HANDICAPPED COUNCIL | 2,326 | 431 | 1,141 | 5 | | 11 | |
| HEALTH | 87,355 | 20,946 | 73,841 | 392 | 43,460 | 409 | |
| HEALTH LIC BDS | | | | | | | |
| MEDICAL EXAMINERS | 2,632 | 472 | 1,141 | 5 | | 12 | |
| NURSING | 5,117 | 787 | 2,054 | 9 | | 24 | |
| PHARMACY | 1,682 | 289 | 799 | 3 | | 8 | |
| DENTISTRY | 1,773 | 248 | 457 | 2 | | 8 | |
| CHIROPRACTORS | 607 | 84 | 228 | 1 | | 3 | |
| PSYCHOLOGY | 1,102 | 143 | 228 | 1 | | 5 | |
| OPTOMETRY | 567 | 64 | 114 | | | 3 | |
| NURSING HOME ADM | 993 | 150 | 228 | 1 | | 5 | |
| PODIATRY | 304 | 26 | | | | 1 | |
| VETRNRY MEDICINE | 728 | 90 | 114 | 1 | | 3 | |
| HEARING EXAMINER | 7,479 | 1,773 | 6,505 | 12 | | 35 | |
| HIGHER ED COORD BD | 10,502 | 2,720 | 7,647 | 29 | 10,166 | 12,680 | |
| HIGHER ED FAC AUTH | 61 | 52 | 228 | 1 | | | |
| HOUSING FINANCE | 17,904 | 3,678 | 14,152 | 71 | | 84 | |
| HUMAN RIGHTS | 4,566 | 1,438 | 6,734 | 28 | | 21 | |
| INDIAN AFFAIRS | 1,057 | 225 | 799 | 3 | | 5 | |
| INVESTMENT BOARD | 1,229 | 637 | 3,424 | 9 | 20,333 | 6 | |
| IRON RANGE RESRCS | 21,163 | 3,393 | 6,619 | 41 | 10,166 | 99 | |
| LABOR & INDUSTRY | | | | | | | |
| LEGISLATURE | 7,842 | 680 | | | | 2,411 | |
| MILITARY AFFAIRS | 17,477 | 9,086 | 26,820 | 172 | 10,166 | 82 | |
| MECC | 21,197 | 3,952 | 8,902 | | 2,711 | 99 | |
| NATURAL RESOURCES | 286,322 | 89,026 | 187,512 | 1,531 | 74,553 | 1,340 | |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| DEPARTMENTS | 8.5 FINANCE ACCOUNTING | 9.6 FINANCE OTHER | 10.5 EMPLOYEE RELATIONS | 11.5 MEDIATN SVCS | 12.7 LEGIS AUDITOR | 13.5 STATE TREASURE | 14.5 ATTY GENERAL |
|---------------------|------------------------------|-------------------------|-------------------------------|-------------------------|--------------------------|---------------------------|-------------------------|
| NON-HEALTH LIC BDS | | | | | | | |
| BOXING | 631 | 70 | 114 | 1 | | 3 | |
| BARBERS | 1,930 | 230 | 342 | 1 | | 9 | |
| ELECTRICITY | 5,973 | 1,151 | 2,054 | 10 | | 28 | |
| ARCHITECTS & ENG | 3,326 | 391 | 571 | 3 | | 16 | |
| WATCHMAKERS | 427 | 37 | | | | 2 | |
| ABSTRACTORS | 175 | 15 | | | | 1 | |
| ACCOUNTANCY | 2,022 | 227 | 457 | 3 | | 9 | |
| PEACE OFFICERS | 2,228 | 384 | 1,027 | | | 10 | |
| PLANNING | 15,762 | 5,858 | 14,837 | 90 | 15,588 | 74 | |
| POLLUTION CONTROL | 25,252 | 8,977 | 42,455 | 192 | 3,050 | 118 | |
| PUB EMP RET ASSN | 8,430 | 731 | | | 33,888 | 17,059 | |
| PUBLIC SAFETY | 476,905 | 80,191 | 186,142 | 1,100 | 40,665 | 3,037 | |
| PUBLIC SERVICE | 7,320 | 2,361 | 9,929 | 51 | | 34 | |
| PUBLIC UTIL COMM | 2,109 | 788 | 3,310 | 12 | | 10 | |
| REVENUE | 112,641 | 29,939 | 112,986 | 624 | 112,507 | 121,213 | |
| SECRTY OF STATE | 14,554 | 2,017 | 4,109 | 23 | | 68 | |
| SENTENCE GUIDLNS | 951 | 232 | 457 | 3 | | 4 | |
| STATE RETIREMENT | 5,689 | 1,250 | 4,679 | 24 | 33,888 | 12,737 | |
| STATE UNIV SYST | 185,328 | 109,660 | 496,911 | 2,255 | 32,193 | 867 | |
| SUPREME COURT | 13,955 | 3,666 | 12,668 | | 20,333 | 65 | |
| TEACHERS RETIREMENT | 3,879 | 1,252 | 6,163 | 30 | 27,110 | 12,394 | |
| TRANSPORTATION | 266,486 | 159,443 | 505,015 | 3,325 | 112,507 | 1,247 | |
| UNIV OF MINN | 1,380 | 120 | | 33,274 | | 6 | |
| VETERANS AFFAIRS | 32,659 | 11,729 | 35,950 | 198 | 40,665 | 153 | |
| WASTE MGMT BD | 4,177 | 1,009 | 2,283 | 16 | | 20 | |
| WATER PLAN BD | 644 | 336 | | | | 3 | |
| WELFARE-CENT OFF | 144,096 | 27,501 | 86,166 | 443 | 291,897 | 15,061 | |
| WELFARE-INSTITUTNS | 131,909 | 206,738 | 693,324 | 4,213 | 71,164 | 617 | |
| ZOO | 31,912 | 7,605 | 17,690 | 105 | | 149 | |
| OTHER | 102,940 | 23,866 | 46,793 | 38 | 543,554 | 483 | 882,222 |
| DIRECT BILLINGS | | | 254,639 | | | | 10,861,000 |
| GENERAL GOV'T | 256,166 | 478,354 | | 1,129,756 | | 410,173 | 2,105,974 |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 15.5 LAB-IND ADMN | 16.5 LAB-IND WKRS COMP | 17.5 PUBLIC SAFETY-ADMN | 18.5 SINGLE AUDIT | F-8 ISB CREDIT | 19.6 ADMN GEN-SUPP | 20.5 ADMN RL EST MGMT | 21.9 ADMN MGMT SVCS |
|----------------------|-------------------------|------------------------------|-------------------------------|-------------------------|----------------------|--------------------------|-----------------------------|---------------------------|
| DEPARTMENTS | | | | | | | | |
| EQUIPMENT USE CHG | | | | | | | | |
| ADMN-GEN SUPPORT | | | | | | | | |
| ADMN-RL EST MGMT | | | | | | | | |
| ADMN-MGMT SVCS | | | | | | | | |
| ADMN-STATE AGENCY | | | | | | | | |
| FIN-FISC MGMT/ADM | | | | | | | | |
| FIN-BUDGET | | | | | | | | |
| FIN-ACCOUNTING | | | | | | | | |
| FIN-OTHER | | | | | | | | |
| EMPLOYEE RELATIONS | | | | | | | | |
| MEDIATION SVCS | | | | | | | | |
| LEGISLATIVE AUDIT | | | | | | | | |
| TREASURER | | | | | | | | |
| ATTY GEN-GEN SUPP | | | | | | | | |
| LABOR & IND-ADMN | (1,125,325) | | | | | | | |
| LABOR & IND-WKR COMP | 415,120 | (2,981,481) | | | | | | |
| PUBLIC SAFETY-ADMN | | | (2,928,355) | | | | | |
| SINGLE AUDIT | | | | (309,249) | | | | |
| ISB CREDIT | | | | | 586,811 | | | |
| ADMN-GEN SUPP | | 4,211 | | | (159) | (261,487) | | |
| ADMN-RL EST MGMT | | | 52,482 | | (511) | 55,383 | (212,217) | |
| ADMN-MGMT SVCS | | | | | (2,004) | 15,765 | 33 | (41,897) |
| ADMN-STATE AGENCY | | | | | (407) | 23,634 | 17 | 200 |
| FIN-FISC MGMT/ADM | | 70 | | | (51,699) | | 22 | 422 |
| FIN-BUDGET | | | | | | | | |
| FIN-ACCOUNTING | | | | | | | | |
| FIN-OTHER | | | | | | | | |
| EMPLOYEE RELATIONS | | 70 | | | (5,039) | | 17 | 118 |
| MEDIATION SVCS | | 70 | | 3 | (69) | | 6 | 27 |
| LEGISLATIVE AUDIT | | | | | (1,234) | | 6 | 54 |
| TREASURER | | | | | (251) | | 11 | 79 |
| ATTY GEN-GEN SUPP | | 281 | | 35 | (233) | | 67 | 566 |
| LABOR & IND-ADMN | 75,022 | 842 | | 426 | (2,242) | | 28 | 586 |
| LABOR & IND-WKR COMP | | | | | | | | |
| SINGLE AUDIT | | | | | | | | |
| ADMINISTRATION | | | | | | | | |
| PUBLIC SERVICE | | | | | | 8,284 | | 466 |
| ISB | | | | | | 53,018 | 17 | 429 |
| MOTOR POOL | | | | | (2) | 21,137 | 6 | 25 |
| OFFICE EQUIP REP | | | | | | 3,607 | 11 | 10 |
| FEDERAL SURPLUS | | | | | | 1,965 | | 12 |
| CENT MNTNCE RVLVNG | | | | | | 1,753 | | |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| DEPARTMENTS | 15.5 LAB-IND ADMN | 16.5 LAB-IND WKRS COMP | 17.5 PUBLIC SAFETY-ADMN | 18.5 SINGLE AUDIT | F-8 ISB CREDIT | 19.6 ADMN GEN-SUPP | 20.5 ADMN RL EST MGMT | 21.9 ADMN MGMT SVCS |
|----------------------|-------------------------|------------------------------|-------------------------------|-------------------------|----------------------|--------------------------|-----------------------------|---------------------------|
| MOVERS & DELIVERY | | | | | | 2,505 | | 3 |
| TELECOMMUNICATIONS | | | | | (906) | 12,175 | 6 | |
| RESOURCE RECOVERY | | | | | | 898 | 11 | 3 |
| MICROGRAPHICS | | | | | | 4,361 | 11 | 5 |
| CENTRAL STORES | | | | | (21) | 16,095 | 6 | 9 |
| STATE REG-DOCUMNTS | | | | | (343) | 7,192 | 11 | 24 |
| ADDRESS & INSERT | | | | | | 3,084 | 28 | 1 |
| STATE PRINTER | | | | | (50) | 21,008 | 28 | 22 |
| COMMUTER VAN | | | | | | 737 | | 1 |
| CAPITOL PARKING | | | | | (8) | 3,129 | | |
| AGRICULTURE | | 2,036 | | 192 | (2,423) | | 139 | 578 |
| ARTS BOARD | | 70 | | 79 | | | 6 | 30 |
| AUDITOR | | | | | (107) | | 11 | 83 |
| COMMERCE | | 351 | | | (2,361) | | 39 | 240 |
| COMMUNITY COLLEGE BD | | 4,633 | | 600 | (383) | | 50 | 2,102 |
| CORRECTIONS | | 11,652 | | 6 | (14,823) | | 178 | 1,480 |
| ECONOMIC SECURITY | | 2,808 | | 40,332 | (7,833) | | 574 | 3,683 |
| EDUCATION | | 2,597 | | 29,354 | (4,254) | | 33 | 963 |
| ENERGY, ECON DVLP | | 211 | | 853 | (44) | | 39 | 372 |
| GOVERNOR | | | | 251 | | 3,857 | 17 | 205 |
| HANDICAPPED COUNCIL | | | | | | | 6 | 20 |
| HEALTH | | 1,123 | | 6,592 | (190) | | 39 | 899 |
| HEALTH LIC BDS | | | | | | | | |
| MEDICAL EXAMINERS | | | | | | | 6 | 13 |
| NURSING | | 140 | | | | | 6 | 46 |
| PHARMACY | | | | | | | 6 | 9 |
| DENTISTRY | | | | | | | 6 | 9 |
| CHIROPRACTORS | | | | | | | 6 | 2 |
| PSYCHOLOGY | | | | | | | 6 | 2 |
| OPTOMETRY | | | | | | | 6 | 2 |
| NURSING HOME ADM | | | | | | | 6 | 5 |
| PODIATRY | | | | | | | 6 | 2 |
| VETERNRY MEDICINE | | | | | | | 6 | 2 |
| HEARING EXAMINER | | 562 | | | (35) | | 28 | 98 |
| HIGHER ED COORD BD | | 211 | | 331 | (3,047) | | 6 | 114 |
| HIGHER ED FAC AUTH | | | | | | | | 1 |
| HOUSING FINANCE | | | | 12,352 | (144) | | 11 | 299 |
| HUMAN RIGHTS | | 211 | | 76 | (98) | | 39 | 81 |
| INDIAN AFFAIRS | | | | 1 | | | 11 | 11 |
| INVESTMENT BOARD | | | | | (107) | | 6 | 51 |
| IRON RANGE RESRCS | | 562 | | | | | 11 | 144 |
| LABOR & INDUSTRY | 635,183 | | | | | | | |
| LEGISLATURE | | 211 | | | (8,204) | | | 1,278 |
| MILITARY AFFAIRS | | 2,176 | | 949 | | | 11 | 395 |
| MECC | | | | | | | 39 | 152 |
| NATURAL RESOURCES | | 20,706 | | 2,244 | (21,988) | | 424 | 2,305 |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 22.7 ADMN ST AGENCY | 23.6 FINANCE FIS MGT/ADM | 24.6 FINANCE BUDGET | 25.5 FINANCE ACCOUNTING | 26.7 FINANCE OTHER | 27.5 EMPLOYEE RELATNS | 28.5 MEDN SVCS | 29.7 LEGIS AUDITOR |
|----------------------|---------------------------|--------------------------------|---------------------------|-------------------------------|--------------------------|-----------------------------|----------------------|--------------------------|
| DEPARTMENTS | | | | | | | | |
| EQUIPMENT USE CHG | | | | | | | | |
| ADMN-GEN SUPPORT | | | | | | | | |
| ADMN-RL EST MGMT | | | | | | | | |
| ADMN-MGMT SVCS | | | | | | | | |
| ADMN-STATE AGENCY | | | | | | | | |
| FIN-FISC MGMT/ADM | | | | | | | | |
| FIN-BUDGET | | | | | | | | |
| FIN-ACCOUNTING | | | | | | | | |
| FIN-OTHER | | | | | | | | |
| EMPLOYEE RELATIONS | | | | | | | | |
| MEDIATION SVCS | | | | | | | | |
| LEGISLATIVE AUDIT | | | | | | | | |
| TREASURER | | | | | | | | |
| ATTY GEN-GEN SUPP | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | |
| SINGLE AUDIT | | | | | | | | |
| ISB CREDIT | | | | | | | | |
| ADMN-GEN SUPP | | | | | | | | |
| ADMN-RL EST MGMT | | | | | | | | |
| ADMN-MGMT SVCS | | | | | | | | |
| ADMN-STATE AGENCY | (55,758) | | | | | | | |
| FIN-FISC MGMT/ADM | 407 | (172,026) | | | | | | |
| FIN-BUDGET | | 43,265 | (62,242) | | | | | |
| FIN-ACCOUNTING | | 89,972 | | (189,941) | | | | |
| FIN-OTHER | | 38,789 | | | (164,174) | | | |
| EMPLOYEE RELATIONS | 224 | | 328 | 1,039 | 393 | (81,099) | | |
| MEDIATION SVCS | 28 | | 36 | 97 | 61 | 56 | (49,423) | |
| LEGISLATIVE AUDIT | 36 | | 41 | 105 | 144 | 159 | | 645 |
| TREASURER | 106 | | 98 | 299 | 109 | 47 | | |
| ATTY GEN-GEN SUPP | 327 | | 354 | 923 | 695 | 712 | 3 | |
| LABOR & IND-ADMN | 509 | | 1,475 | 4,307 | 1,268 | 527 | 6 | (6) |
| LABOR & IND-WKR COMP | | | | | | | | |
| SINGLE AUDIT | | | | | 6,784 | | | (38) |
| ADMINISTRATION | | | | | | | | |
| PUBLIC SERVICE | 159 | | 106 | 232 | 97 | 54 | 1 | |
| ISB | 596 | | 325 | 1,070 | 745 | 574 | 7 | |
| MOTOR POOL | 49 | | 533 | 2,145 | 377 | 40 | | |
| OFFICE EQUIP REP | 10 | | 114 | 407 | 82 | 2 | | |
| FEDERAL SURPLUS | 22 | | 24 | 84 | 31 | 16 | | |
| CENT MNTNCE RVLVNG | 15 | | 33 | 123 | 27 | 9 | | |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 22.7 ADMN ST AGENCY | 23.6 FINANCE FIS MGT/ADM | 24.6 FINANCE BUDGET | 25.5 FINANCE ACCOUNTING | 26.7 FINANCE OTHER | 27.5 EMPLOYEE RELATNS | 28.5 MEDN SVCS | 29.7 LEGIS AUDITOR |
|----------------------|---------------------------|--------------------------------|---------------------------|-------------------------------|--------------------------|-----------------------------|----------------------|--------------------------|
| DEPARTMENTS | | | | | | | | |
| MOVERS & DELIVERY | 16 | | 18 | 63 | 35 | 26 | | |
| TELECOMMUNICATIONS | 30 | | 335 | 1,359 | 221 | 9 | | |
| RESOURCE RECOVERY | 8 | | 13 | 43 | 13 | 7 | | |
| MICROGRAPHICS | 42 | | 41 | 155 | 61 | 40 | | |
| CENTRAL STORES | 143 | | 392 | 1,568 | 272 | 37 | | |
| STATE REG-DOCUMNTS | 177 | | 135 | 491 | 116 | 40 | | |
| ADDRESS & INSERT | 12 | | 62 | 217 | 73 | 16 | | |
| STATE PRINTER | 49 | | 426 | 1,640 | 365 | 94 | 1 | |
| COMMUTER VAN | 2 | | 19 | 66 | 14 | 2 | | |
| CAPITOL PARKING | 21 | | 53 | 180 | 55 | 21 | | |
| AGRICULTURE | 1,511 | | 967 | 2,543 | 1,371 | 1,063 | 11 | (1) |
| ARTS BOARD | 22 | | 93 | 131 | 41 | 26 | | |
| AUDITOR | 119 | | 105 | 313 | 257 | 286 | 2 | |
| COMMERCE | 361 | | 679 | 2,239 | 799 | 503 | 5 | (2) |
| COMMUNITY COLLEGE BD | 3,195 | | 2,202 | 7,933 | 5,857 | 5,291 | 44 | (20) |
| CORRECTIONS | 2,996 | | 3,520 | 7,673 | 5,885 | 4,142 | 48 | (46) |
| ECONOMIC SECURITY | 3,515 | | 4,416 | 15,514 | 8,142 | 5,956 | 62 | (47) |
| EDUCATION | 1,739 | | 3,239 | 8,243 | 2,860 | 1,641 | 18 | (76) |
| ENERGY, ECON DVLP | 810 | | 847 | 1,373 | 512 | 375 | 3 | (4) |
| GOVERNOR | 119 | | 96 | 215 | 128 | 117 | | |
| HANDICAPPED COUNCIL | 56 | | 49 | 125 | 42 | 23 | | |
| HEALTH | 1,302 | | 2,555 | 4,713 | 2,041 | 1,515 | 17 | (11) |
| HEALTH LIC BDS | | | | | | | | |
| MEDICAL EXAMINERS | 18 | | 41 | 142 | 46 | 23 | | |
| NURSING | 22 | | 73 | 276 | 77 | 42 | | |
| PHARMACY | 7 | | 28 | 91 | 28 | 16 | | |
| DENTISTRY | 24 | | 29 | 96 | 24 | 9 | | |
| CHIROPRACTORS | 5 | | 14 | 33 | 8 | 5 | | |
| PSYCHOLOGY | 9 | | 18 | 59 | 14 | 5 | | |
| OPTOMETRY | 8 | | 10 | 31 | 6 | 2 | | |
| NURSING HOME ADM | 3 | | 19 | 54 | 14 | 5 | | |
| PODIATRY | 5 | | 7 | 16 | 3 | | | |
| VETERNRY MEDICINE | 4 | | 16 | 39 | 9 | 2 | | |
| HEARING EXAMINER | 204 | | 124 | 404 | 173 | 133 | 1 | |
| HIGHER ED COORD BD | 340 | | 248 | 567 | 265 | 157 | 1 | (3) |
| HIGHER ED FAC AUTH | | | 4 | 3 | 6 | 5 | | |
| HOUSING FINANCE | 268 | | 475 | 966 | 359 | 290 | 3 | |
| HUMAN RIGHTS | 113 | | 339 | 246 | 140 | 138 | 1 | |
| INDIAN AFFAIRS | 10 | | 45 | 57 | 22 | 16 | | |
| INVESTMENT BOARD | 37 | | 90 | 66 | 61 | 70 | | (6) |
| IRON RANGE RESRCS | 373 | | 524 | 1,142 | 332 | 136 | 2 | (3) |
| LABOR & INDUSTRY | | | | | | | | |
| LEGISLATURE | 48 | | 180 | 423 | 67 | | | |
| MILITARY AFFAIRS | 334 | | 359 | 943 | 882 | 550 | 7 | (3) |
| MECC | 668 | | 398 | 1,144 | 386 | 183 | | (1) |
| NATURAL RESOURCES | 4,498 | | 6,391 | 15,447 | 8,660 | 3,847 | 65 | (21) |

SCHEDULE B5
F.Y. 1985

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 30.5 | 31.5 | 32.5 | 33.5 | 34.5 |
|----------------------|-----------|--------------|--------------|------------------|--------------|
| | TREASURER | ATTY GENERAL | LAB-IND ADMN | LAB-IND WKR COMP | SINGLE AUDIT |
| DEPARTMENTS | | | | | |
| EQUIPMENT USE CHG | | | | | |
| ADMN-GEN SUPPORT | | | | | |
| ADMN-RL EST MGMT | | | | | |
| ADMN-MGMT SVCS | | | | | |
| ADMN-STATE AGENCY | | | | | |
| FIN-FISC MGMT/ADM | | | | | |
| FIN-BUDGET | | | | | |
| FIN-ACCOUNTING | | | | | |
| FIN-OTHER | | | | | |
| EMPLOYEE RELATIONS | | | | | |
| MEDIATION SVCS | | | | | |
| LEGISLATIVE AUDIT | | | | | |
| TREASURER | | | | | |
| ATTY GEN-GEN SUPP | | | | | |
| LABOR & IND-ADMN | | | | | |
| LABOR & IND-WKR COMP | | | | | |
| PUBLIC SAFETY-ADMN | | | | | |
| SINGLE AUDIT | | | | | |
| ISB CREDIT | | | | | |
| ADMN-GEN SUPP | | | | | |
| ADMN-RL EST MGMT | | | | | |
| ADMN-MGMT SVCS | | | | | |
| ADMN-STATE AGENCY | | | | | |
| FIN-FISC MGMT/ADM | | | | | |
| FIN-BUDGET | | | | | |
| FIN-ACCOUNTING | | | | | |
| FIN-OTHER | | | | | |
| EMPLOYEE RELATIONS | | | | | |
| MEDIATION SVCS | | | | | |
| LEGISLATIVE AUDIT | | | | | |
| TREASURER | (14,682) | | | | |
| ATTY GEN-GEN SUPP | 2 | (3,732) | | | |
| LABOR & IND-ADMN | 9 | | (82,757) | | |
| LABOR & IND-WKR COMP | | 86 | 32,789 | (32,875) | |
| SINGLE AUDIT | | | | | (6,746) |
| ADMINISTRATION | | | | | |
| PUBLIC SERVICE | | | | | |
| ISB | 2 | | | | |
| MOTOR POOL | 4 | | | | |
| OFFICE EQUIP REP | 1 | | | | |
| FEDERAL SURPLUS | | | | | |
| CENT MNTNCE RVLVNG | | | | | |

SCHEDULE B5
F.Y. 1985

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 30.5 | 31.5 | 32.5 | 33.5 | 34.5 |
|----------------------|-----------|-----------------|-----------------|---------------------|-----------------|
| | TREASURER | ATTY GENERAL | LAB-IND ADMN | LAB-IND WKR COMP | SINGLE AUDIT |
| DEPARTMENTS | | | | | |
| MOVERS & DELIVERY | | | | | |
| TELECOMMUNICATIONS | 3 | | | | |
| RESOURCE RECOVERY | | | | | |
| MICROGRAPHICS | | | | | |
| CENTRAL STORES | 3 | | | | |
| STATE REG-DOCUMNTS | 1 | | | | |
| ADDRESS & INSERT | | | | | |
| STATE PRINTER | 3 | | | | |
| COMMUTER VAN | | | | | |
| CAPITOL PARKING | | | | | |
| AGRICULTURE | 5 | | | 23 | 4 |
| ARTS BOARD | | | | 1 | 2 |
| AUDITOR | 1 | | | | |
| COMMERCE | 5 | | | 4 | |
| COMMUNITY COLLEGE BD | 16 | | | 52 | 13 |
| CORRECTIONS | 16 | | | 131 | |
| ECONOMIC SECURITY | 32 | | | 32 | 881 |
| EDUCATION | 40 | | | 29 | 641 |
| ENERGY, ECON DVLP | 3 | | | 2 | 19 |
| GOVERNOR | | | | | 5 |
| HANDICAPPED COUNCIL | | | | | |
| HEALTH | 10 | | | 13 | 144 |
| HEALTH LIC BDS | | | | | |
| MEDICAL EXAMINERS | | | | | |
| NURSING | 1 | | | 2 | |
| PHARMACY | | | | | |
| DENTISTRY | | | | | |
| CHIROPRACTORS | | | | | |
| PSYCHOLOGY | | | | | |
| OPTOMETRY | | | | | |
| NURSING HOME ADM | | | | | |
| PODIATRY | | | | | |
| VETRNRY MEDICINE | | | | | |
| HEARING EXAMINER | 1 | | | 6 | |
| HIGHER ED COORD BD | 302 | | | 2 | 7 |
| HIGHER ED FAC AUTH | | | | | |
| HOUSING FINANCE | 2 | | | | 270 |
| HUMAN RIGHTS | 1 | | | 2 | 2 |
| INDIAN AFFAIRS | | | | | |
| INVESTMENT BOARD | | | | | |
| IRON RANGE RESRCS | 2 | | | 6 | |
| LABOR & INDUSTRY | | | 49,968 | | |
| LEGISLATURE | 57 | | | 2 | |
| MILITARY AFFAIRS | 2 | | | 24 | 21 |
| MECC | 2 | | | | |
| NATURAL RESOURCES | 32 | | | 232 | 49 |

SCHEDULE B5
F.Y. 1985

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 30.5 | 31.5 | 32.5 | 33.5 | 34.5 |
|---------------------|-----------|-----------------|-----------------|---------------------|-----------------|
| | TREASURER | ATTY GENERAL | LAB-IND ADMN | LAB-IND WKR COMP | SINGLE AUDIT |
| DEPARTMENTS | | | | | |
| NON-HEALTH LIC BDS | | | | | |
| BOXING | | | | | |
| BARBERS | | | | | |
| ELECTRICITY | 1 | | | | |
| ARCHITECTS & ENG | | | | | |
| WATCHMAKERS | | | | | |
| ABSTRACTORS | | | | | |
| ACCOUNTANCY | | | | | |
| PEACE OFFICERS | | | | | |
| PLANNING | 2 | | | | 10 |
| POLLUTION CONTROL | 3 | | | 4 | 34 |
| PUB EMP RET ASSN | 407 | | | | |
| PUBLIC SAFETY | 72 | | | 95 | 28 |
| PUBLIC SERVICE | 1 | | | 6 | |
| PUBLIC UTIL COMM | | | | | |
| REVENUE | 2,883 | | | 24 | |
| SECRTY OF STATE | 2 | | | 1 | |
| SENTENCE GUIDLNS | | | | | |
| STATE RETIREMENT | 303 | | | 1 | |
| STATE UNIV SYST | 21 | | | 124 | 9 |
| SUPREME COURT | 2 | | | 3 | |
| TEACHERS RETIREMENT | 295 | | | 1 | |
| TRANSPORTATION | 30 | | | 455 | 1,039 |
| UNIV OF MINN | | | | 788 | |
| VETERANS AFFAIRS | 4 | | | 84 | 9 |
| WASTE MGMT BD | | | | 1 | |
| WATER PLAN BD | | | | | |
| WELFARE-CENT OFF | 358 | | | 17 | 3,542 |
| WELFARE-INSTITUTNS | 15 | | | 1,281 | 1 |
| ZOO | 4 | | | 20 | |
| OTHER | 11 | 3,090 | | 50 | 16 |
| DIRECT BILLINGS | | | | | |
| GENERAL GOV'T | 9,710 | 556 | | 29,357 | |
| TOTAL | 0 | 0 | 0 | 0 | 0 |

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 1985 BUDGET

| DEPARTMENT | BASIS OF ALLOCATION |
|----------------------------------|---|
| Equipment Use Charge | |
| 1.4 Equipment Use Charge | Cost of equipment inventory (9-14-83) |
| ADMINISTRATION-GENERAL SUPPORT | |
| 2.4 Commsr and Personnel | Authorized Complement - 1985 |
| 2.5 Fiscal | Accounting transactions processed in 1982-83 |
| ADMINISTRATION-REAL ESTATE MGMT. | |
| 3.4 Leasing | Number of leases processed in 1982-1983 |
| ADMINISTRATION-MANAGEMENT SVCS | |
| 4.4 Records Center | Cubic feet of records maintained |
| 4.5 Inventory Management | Number of items in inventory |
| 4.6 Contract Management | Number of contracts processed in 1982-1983 |
| 4.7 Telecommunications | 1982-1983 telephone charges (Obj. Code 202) |
| 4.8 Forms Management | Number of forms maintained in 1982-1983 |
| ADMINISTRATION-STATE AGENCY SVCS | |
| 5.4 Procurement | Encumbrance transactions (A44) in 1982-1983 |
| 5.5 Employee Assistance | Authorized Complement 1984-85 |
| 5.6 Central Mail | Postage revolving fund charges 1982-1983 |
| FINANCE-FISCAL MGMT AND ADMIN | |
| 6.4 Department - Administration | Authorized Complement - 1985 |
| 6.5 Audit | Direct allocation |
| FINANCE-BUDGET | |
| 7.4 Budget Control | Accounting transaction 1982-1983 |
| 7.6 Budget Support | Number of allotment accounts in state accounting system |
| FINANCE-ACCOUNTING | |
| 8.4 Accounting Services | Accounting Transactions 1982-1983 |

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 1985 BUDGET

| <u>DEPARTMENT</u> | <u>BASIS OF ALLOCATION</u> |
|-----------------------------------|---|
| FINANCE-OTHER | |
| 9.4 Financial Reporting | Accounting Transactions 1982-1983 |
| 9.5 Central Payroll | Payroll Transactions 1982-1983 |
| 9.6 Single Audit | Direct Allocation |
| EMPLOYEE RELATIONS | |
| 10.4 Personnel Administration | Authorized Complement - 1985 |
| MEDIATION SERVICES | |
| 11.4 State Agencies | Positions in Bargaining Units in 1982-83 |
| LEGISLATIVE AUDITOR | |
| 12.4 Finance Audits | Estimated Hours of Service 1983-84 |
| 12.5 Program Audit | Estimated Hours of Service 1983-84 |
| 12.6 Single Audit | Direct Allocation |
| TREASURY | |
| 13.4 Treasury | Accounting Transactions and Subsystem Warrants (1982-83) |
| ATTORNEY GENERAL-GENERAL SUPPORT | |
| 14.4 Legal Services | Estimated Hours of Service 1983-84 |
| LABOR AND INDUSTRY-ADMINISTRATION | |
| 15.4 Department - Administration | Authorized Complement - 1985 |
| LABOR & INDUSTRY-WORKERS COMP ADM | |
| 16.4 State Employee | Compensable Cases Fiscal Year 1983 |
| PUBLIC SAFETY ADMINISTRATION | |
| 17.4 Department - Administration | Authorized Complement - 1985 |
| SINGLE AUDIT | |
| 18.4 Single Audit | Federal Cash Receipts Fiscal Year 1983 |

STATE OF MINNESOTA
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES

An equipment use charge is allowable for plan purposes in lieu of depreciation. The state does not depreciate its equipment. However, the Inventory Management Division of the Department of Administration maintains extensive records of state-owned property indicating the costs of each piece of equipment currently in use by each department.

A use charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on September 14, 1983. Equipment use charges are not included for units of Administration funded through revolving funds.

Ref.: FMC 74-4, Attachment B, paragraph B.13.

SCHEDULE 1.2

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

| | | |
|-------------------------------------|---------|---------|
| EQUIPMENT USE CHARGE | 253,761 | |
| TOTAL DEPARTMENTAL COST ADJUSTMENTS | | 253,761 |
| TOTAL TO BE ALLOCATED | | 253,761 |

SCHEDULE 1.3

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMIN | EQUIPMENT USE CHG |
|-------------------------------|---------|------------------|----------------------|
| COST ADJUSTMENTS | | | |
| DEPARTMENTAL COST ADJUSTMENTS | | | |
| *EQUIPMENT USE CHARGE | 253,761 | | 253,761 |
| COST BY FUNCTION | 253,761 | | 253,761 |
| REALLOCATE ADMIN | 0 | | |
| ALLOCABLE COSTS | 253,761 | | 253,761 |
| DISALLOWED | | | |
| NET ALLOCATED | 253,761 | | 253,761 |

*THESE COSTS HAVE BEEN ADDED TO THE DEPARTMENTAL EXPENDITURES FROM THE FINANCIAL STATEMENTS. SEE NARRATIVE FOR EXPLANATION.

SCHEDULE 1.4

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|--------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 63,034 | 1.66% | 4,204 |
| REAL EST MGMT | 1,423,143 | 37.41% | 94,924 |
| MANAGEMENT SVCS | 495,042 | 13.01% | 33,019 |
| STATE AGENCY | 67,971 | 1.79% | 4,534 |
| FINANCE | 191,174 | 5.02% | 12,751 |
| EMPLOYEE RELATIONS | 203,514 | 5.35% | 13,574 |
| MEDIATION SVCS | 59,464 | 1.56% | 3,966 |
| LEGISLATIVE AUDIT | 173,281 | 4.55% | 11,558 |
| TREASURER | 76,891 | 2.02% | 5,129 |
| ATTORNEY GENERAL | 539,534 | 14.18% | 35,987 |
| LABOR & INDUSTRY | 511,463 | 13.44% | 34,115 |
| SUB-TOTAL | 3,804,511 | 100.00% | 253,761 |
| DIRECT BILLED | | | |
| TOTAL | 7,804,511 | 100.00% | 253,761 |

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY (9-14-63,
SOURCE: FIXED ASSET SUMMARY

STATE OF MINNESOTA
ADMINISTRATION - GENERAL SUPPORT
NATURE AND EXTENT OF SERVICES

The Department of Administration provides plant maintenance, management services, procurement, and related services to state agencies which are funded by the state General Fund along with a number of specialized services (printing, motor pool, micrographics, central stores, data processing, etc.) which are funded through intra-state revolving fund billings to other state departments. In addition, the department provides services to the public in connection with Cable TV, 911 Emergency Communications, etc.

The General Support Division includes the Office of the Commissioner, department personnel, and department fiscal services. Costs of the departments' personnel and commissioner's office have been allocated to units within the department based on their 1985 authorized complement.

Costs of the department's fiscal services units have been allocated to units within the department based on their number of accounting transactions in fiscal year 1982-83 and time estimates between revolving and other accounts.

Ref.: FMC 74-4, Attachment B, paragraphs B.4, 22, and 10.

SCHEDULE 2.2
F.Y. 1985

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SUPPORT
COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 APPROPRIATIONS 1,039,200

DEDUCTIONS:

EQUIPMENT 300

TOTAL DEDUCTIONS (300)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE 4,204

TOTAL ALLOCATED ADDITIONS 4,204

TOTAL TO BE ALLOCATED 1,043,104

SCHEDULE 2.3
F.Y. 1985

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | COMM & PERSONNEL | FISCAL |
|----------------------|-----------|-----------------|---------------------|---------|
| WAGES & BENEFITS | | | | |
| SALARY & WAGES | 914,800 | | 430,300 | 484,500 |
| OTHER EXPENSE & COST | | | | |
| SERVICES | 118,300 | | 88,400 | 29,900 |
| SUPPLIES | 5,800 | | 3,600 | 2,200 |
| EQUIPMENT | 300 | 300 | | |
| DEPARTMENTAL EXPEND | 1,039,200 | 300 | 522,300 | 516,600 |
| COST ADJUSTMENTS | | | | |
| DEDUCTIONS | (300) | (300) | | |
| ADDITIONS | 4,204 | 4,204 | | |
| COST BY FUNCTION | 1,043,104 | 4,204 | 522,300 | 516,600 |
| REALLOCATE ADMN | 0 | (4,204) | 2,114 | 2,090 |
| ALLOCABLE COSTS | 1,043,104 | 0 | 524,414 | 518,690 |
| DISALLOWED | | | | |
| NET ALLOCATED | 1,043,104 | 0 | 524,414 | 518,690 |

SCHEDULE 2.4

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

DETAIL ALLOCATION-COMMSR & PERSONNEL

| USER DEPARTMENT | ALLOCATION UNITS (A) | ALLOCATED PERCENT | GROSS ALLOCATED |
|----------------------|-------------------------|----------------------|--------------------|
| ADM-PUB SVCS | 23 | 3.02% | 15,850 |
| ADM-GEN SUPP | 29 | 3.81% | 19,984 |
| ADM-RL EST MGT | 207 | 27.20% | 142,646 |
| ADM-MGT SVCS | 55 | 7.23% | 37,901 |
| ADM-STATE AGENCY | 48 | 6.31% | 33,077 |
| ISB | 245 | 32.19% | 168,834 |
| MOTOR POOL | 17 | 2.23% | 11,715 |
| OFFICE EQUIPMENT | 1 | 0.13% | 689 |
| FEDERAL SURPLUS | 7 | 0.92% | 4,824 |
| CENT MNTNCE REVOLVIN | 4 | 0.53% | 2,756 |
| MOVERS & DELIVERY | 11 | 1.45% | 7,580 |
| TELECOMMUNICATIONS | 4 | 0.53% | 2,756 |
| RESOURCE RCVRY | 3 | 0.39% | 2,067 |
| MICROGRAPHICS | 17 | 2.23% | 11,715 |
| CENTRAL STORES | 16 | 2.10% | 11,026 |
| DOCUMENTS & REGISTER | 17 | 2.23% | 11,715 |
| ADDRESSING & INSERT | 7 | 0.92% | 4,824 |
| PRINTING | 40 | 5.26% | 27,564 |
| COMMUTER VAN | 1 | 0.13% | 689 |
| CAPITOL PARKING | 9 | 1.18% | 6,202 |
| SUB-TOTAL | 761 | 100.00% | 524,414 |
| DIRECT BILLED | | | |
| TOTAL | 761 | 100.00% | 524,414 |

ALLOCATION BASIS: AUTHORIZED COMPLEMENT 1984-85
 SOURCE: CHAPTER LAWS

SCHEDULE 2.5

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

DETAIL ALLOCATION-FISCAL

| USER DEPARTMENT | ALLOCATION UNITS (A) | ALLOCATED PERCENT | ACTUAL ALLOCATED |
|-----------------------|-------------------------|----------------------|---------------------|
| ADM-PUB SVCS | 2,678 | 7.91% | 15,463 |
| ADM-GEN SUPP | 2,257 | 6.66% | 13,032 |
| ADM-RL EST MGT | 11,741 | 34.67% | 67,794 |
| ADM-MGT SVCS | 3,797 | 11.21% | 21,924 |
| ADM-STATE AGENCY | 9,681 | 28.59% | 55,899 |
| GOVERNOR | 2,487 | 7.34% | 14,360 |
| OTHER | 1,225 | 3.62% | 7,074 |
| TOTAL | 33,866 | 100.00% | 195,546 |
| INFORMATION SERVICES | 12,345 | 11.27% | 36,433 |
| MOTOR POOL | 24,759 | 22.61% | 73,064 |
| OFFICE EQUIPMENT | 3,284 | 3.00% | 9,692 |
| FEDERAL SURPLUS | 970 | 0.89% | 2,863 |
| CENTRAL MNTNCE | 1,417 | 1.29% | 4,182 |
| MOVERS & DELIVERY | 726 | 0.66% | 2,143 |
| TELECOMMUNICATIONS | 15,685 | 14.32% | 46,289 |
| RESOURCE RECOVERY | 491 | 0.45% | 1,449 |
| MICROGRAPHICS | 1,791 | 1.64% | 5,285 |
| CENTRAL STORES | 18,102 | 16.53% | 53,422 |
| DOCUMENTS AND REGISTE | 5,666 | 5.17% | 16,721 |
| ADDRESSING & INSERT | 2,502 | 2.28% | 7,384 |
| PRINTING | 18,926 | 17.28% | 55,853 |
| COMMUTER VAN | 762 | 0.70% | 2,249 |
| CAPITOL PARKING | 2,072 | 1.89% | 6,115 |
| TOTAL | 109,498 | 100.00% | 323,144 |
| GRAND TOTAL | | | 518,690 |

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1982-83
 SOURCE: COMPUTER REPORT

SCHEDULE 2.6

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | COMMSR & PERSONNL | FISCAL |
|-----------------------|-----------|----------------------|---------|
| ADM-PUB SVCS | 31,313 | 15,850 | 15,463 |
| ADM-GEN SUPP | 33,016 | 19,984 | 13,032 |
| ADM-RL EST MGT | 210,440 | 142,646 | 67,794 |
| ADM-MGT SVCS | 59,825 | 37,901 | 21,924 |
| ADM-STATE AGENCY | 88,976 | 33,077 | 55,899 |
| GOVENOR | 14,360 | 0 | 14,360 |
| ISB | 205,267 | 168,834 | 36,433 |
| MOTOR POOL | 84,779 | 11,715 | 73,064 |
| OFFICE EQUIPMENT | 10,381 | 689 | 9,692 |
| FEDERAL SURPLUS | 7,687 | 4,824 | 2,863 |
| CENT MNTNCE-REVOLVING | 6,938 | 2,756 | 4,182 |
| MOVERS & DELIVERY | 9,723 | 7,580 | 2,143 |
| TELECOMMUNICATIONS | 49,045 | 2,756 | 46,289 |
| RESOURCE RECOVERY | 3,516 | 2,067 | 1,449 |
| MICROGRAPHICS | 17,000 | 11,715 | 5,285 |
| CENTRAL STORES | 64,448 | 11,026 | 53,422 |
| DOCUMENTS & REGISTER | 28,436 | 11,715 | 16,721 |
| ADDRESSING & INSERT | 12,208 | 4,824 | 7,384 |
| PRINTING | 83,417 | 27,564 | 55,853 |
| COMMUTER VAN | 2,938 | 689 | 2,249 |
| CAPITOL PARKING | 12,317 | 6,202 | 6,115 |
| OTHER | 7,074 | 0 | 7,074 |
| SUB-TOTAL | 1,043,104 | 524,414 | 518,690 |
| DIRECT BILLED | | | |
| TOTAL | 1,043,104 | 524,414 | 518,690 |

STATE OF MINNESOTA
ADMINISTRATION - REAL ESTATE MANAGEMENT
NATURE AND EXTENT OF SERVICES

The Department of Administration is responsible for the management and maintenance of the Capitol Complex in St. Paul and Duluth Center, State Building Design and Construction, Energy Conservation Services, leasing of state-owned property and the leasing of property for use by the state. Certain of these costs are allowable for plan purposes and have been functionalized and allocated as follows:

- Leasing - the Real Estate Division is responsible for leasing of state property to private individuals or other state agencies and for acquiring property by lease for use by state agencies. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in 1982-83.
- Plant Management - the Plant Management Division includes grounds maintenance, building maintenance, and custodial services for the Capitol Complex buildings. In addition, the costs of Capitol Complex security charged to the Public Safety Department have been transferred to this account for allocation purposes. Also, depreciation costs on Capitol Complex buildings have been calculated in accordance with state policy and added to this function. A carry forward adjustment reflecting one quarter of the accumulated variances from 1976 to 1983 between rentals charged to state agencies and actual cost has also been added prior to allocation.

These costs are presently charged back to departments based on annual leases. In 1984-85, the costs will be charged back based on the F.Y. 1985 Governor's recommended budget.

Other costs, such as energy conservation, architectural design services, which are included in this unit are considered general government and have not been allocated.

Ref.: FMC 74-4, Attachment B, paragraphs C.2 and B.10.

SCHEDULE 3.2
F.Y. 1985

STATE OF MINNESOTA
ADMINISTRATION-REAL ESTATE MANAGEMENT
COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 APPROPRIATIONS 9,636,429

DEDUCTIONS:

| | |
|----------------|--------|
| EQUIPMENT | 81,909 |
| CAPITOL OUTLAY | 5,005 |

TOTAL DEDUCTIONS (86,914)

ALLOCATED ADDITIONS:

| | |
|----------------------|---------|
| EQUIPMENT USE CHARGE | 94,924 |
| ADMN-GENERAL SUPPORT | 210,440 |

TOTAL ALLOCATED ADDITIONS 305,364

DEPARTMENTAL COST ADJUSTMENTS

| | |
|--------------------------|-----------|
| INTEREST EXPENSE | 276,959 |
| SECURITY | 461,802 |
| DEPRECIATION | 1,519,798 |
| CARRY FORWARD ADJUSTMENT | 709,659 |

TOTAL DEPARTMENTAL COST ADJUSTMENT 2,968,218

TOTAL TO BE ALLOCATED 12,823,097

SCHEDULE 3.3
F.Y. 1985

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | LEASING | PLANT MGMT | DULUTH CENTER | OTHER |
|-----------------------|--------------|-----------------|---------|---------------|------------------|-------------|
| WAGES & BENEFITS | | | | | | |
| SALARY & WAGES | 5,549,460 | | 307,478 | 3,960,359 | | 1,281,623 |
| OTHER EXPENSE & COST | | | | | | |
| SERVICES | | 48,510 | 17,710 | 1,861,090 | 499,923 | 209,825 |
| SUPPLIES | 1,362,997 | | 1,251 | 1,291,868 | | 69,878 |
| EQUIPMENT | 81,909 | 81,909 | | | | |
| CAPITOL OUTLAY | 5,005 | 5,005 | | | | |
| DEPARTMENTAL EXPEND | 9,636,429 | 135,424 | 326,439 | 7,113,317 | 499,923 | 1,561,326 |
| COST ADJUSTMENTS | | | | | | |
| DEDUCTIONS | (86,914) | (86,914) | | | | |
| ADDITIONS | 305,364 | 305,364 | | | | |
| DEPT COST ADJUSTMENTS | | | | | | |
| INTEREST EXPENSE | 276,959 | | | | 276,959 | |
| SECURITY | 461,802 | | | 461,802 | | |
| DEPRECIATION | 1,519,798 | | | 1,307,512 | 212,286 | |
| CARRY FWD ADJ | 709,659 | | | 709,659 | | |
| COST BY FUNCTION | 12,823,097 | 353,874 | 326,439 | 9,592,290 | 989,168 | 1,561,326 |
| REALLOCATE ADMN | 0 | (353,874) | 9,264 | 272,228 | 28,072 | 44,310 |
| ALLOCABLE COSTS | 12,823,097 | 0 | 335,703 | 9,864,518 | 1,017,240 | 1,605,636 |
| DISALLOWED | (12,487,394) | | | (9,864,518) | (1,017,240) | (1,605,636) |
| NET ALLOCATED | 335,703 | | 335,703 | 0 | 0 | 0 |

SCHEDULE 3.4

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

DETAIL ALLOCATION-LEASING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 4 | 0.52% | 1,762 |
| REAL EST MGMT | 8 | 1.05% | 3,524 |
| MANAGEMENT SVCS | 6 | 0.79% | 2,643 |
| STATE AGENCY SVCS | 3 | 0.39% | 1,322 |
| PUBLIC SERVICE | | 0.00% | 0 |
| ISB | 3 | 0.39% | 1,322 |
| MOTOR POOL | 1 | 0.13% | 441 |
| OFFICE EQUIPMENT REPAIR | 2 | 0.26% | 881 |
| FEDERAL SURPLUS | | 0.00% | 0 |
| CENT MNTNCE REVOLVING | | 0.00% | 0 |
| MOVERS & DELIVERY | | 0.00% | 0 |
| TELECOMMUNICATIONS | 1 | 0.13% | 441 |
| RESOURCE RECOVERY | 2 | 0.26% | 881 |
| MICROGRAPHICS | 2 | 0.26% | 881 |
| CENTRAL STORES | 1 | 0.13% | 441 |
| STATE REG-DOCUMENTS | 2 | 0.26% | 881 |
| ADDRESSING & INSERT | 5 | 0.66% | 2,203 |
| STATE PRINTER | 5 | 0.66% | 2,203 |
| COMMUTER VAN | | 0.00% | 0 |
| CAPITOL PARKING | | 0.00% | 0 |
| AGRICULTURE | 25 | 3.28% | 11,014 |
| ARTS BOARD | 1 | 0.13% | 441 |
| ATTORNEY GENERAL | 12 | 1.57% | 5,287 |
| AUDITOR | 2 | 0.26% | 881 |
| COMMERCE | 7 | 0.92% | 3,084 |
| COMMUNITY COLLEGE BD | 9 | 1.18% | 3,965 |
| CORRECTIONS | 32 | 4.20% | 14,098 |
| ECONOMIC SECURITY | 103 | 13.52% | 45,377 |
| EDUCATION | 6 | 0.79% | 2,643 |
| EMPLOYEE RELATIONS | 3 | 0.39% | 1,322 |
| ENERGY, ECONOMIC DVLP | 7 | 0.92% | 3,084 |
| FINANCE | 4 | 0.52% | 1,762 |
| GOVERNOR | 3 | 0.39% | 1,322 |
| HANDICAPPED COUNCIL | 1 | 0.13% | 441 |
| HEALTH | 7 | 0.92% | 3,084 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1 | 0.13% | 441 |
| NURSING | 1 | 0.13% | 441 |
| PHARMACY | 1 | 0.13% | 441 |
| DENTISTRY | 1 | 0.13% | 441 |
| CHIROPRACTORS | 1 | 0.13% | 441 |
| PSYCHOLOGY | 1 | 0.13% | 441 |
| OPTOMETRY | 1 | 0.13% | 441 |
| NURSING HOME ADM | 1 | 0.13% | 441 |
| PODIATRY | 1 | 0.13% | 441 |
| VETERINARY MEDICINE | 1 | 0.13% | 441 |
| HEARING EXAMINER | 5 | 0.66% | 2,203 |
| HIGHER ED COORD BD | 1 | 0.13% | 441 |
| HIGHER ED FAC AUTH | | 0.00% | 0 |

SCHEDULE 3.4

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

DETAIL ALLOCATION-LEASING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HOUSING FINANCE | 2 | 0.26% | 881 |
| HUMAN RIGHTS | 7 | 0.92% | 3,084 |
| INDIAN AFFAIRS | 2 | 0.26% | 881 |
| INVESTMENT BOARD | 1 | 0.13% | 441 |
| IRON RANGE RESOURCES | 2 | 0.26% | 881 |
| LABOR & INDUSTRY | 5 | 0.66% | 2,203 |
| LEGISLATIVE AUDIT | 1 | 0.13% | 441 |
| LEGISLATURE | | 0.00% | 0 |
| MEDIATION SVCS | 1 | 0.13% | 441 |
| MILITARY AFFAIRS | 2 | 0.26% | 881 |
| MECC | 7 | 0.92% | 3,084 |
| NATURAL RESOURCES | 76 | 9.97% | 33,482 |
| NON-HEALTH LIC BDS | | | |
| BOXING | | 0.00% | 0 |
| BARBERS | | 0.00% | 0 |
| ELECTRICITY | 1 | 0.13% | 441 |
| ARCHITECTS & ENG | | 0.00% | 0 |
| WATCHMAKERS | | 0.00% | 0 |
| ABSTRACTORS | | 0.00% | 0 |
| ACCOUNTANCY | | 0.00% | 0 |
| PEACE OFFICERS | 1 | 0.13% | 441 |
| PLANNING | 3 | 0.39% | 1,322 |
| POLLUTION CONTROL | 17 | 2.23% | 7,489 |
| PUB EMP RET ASSN | 1 | 0.13% | 441 |
| PUBLIC SAFETY | 79 | 10.37% | 34,904 |
| PUBLIC SERVICE | 3 | 0.39% | 1,322 |
| PUBLIC UTIL COMM | 1 | 0.13% | 441 |
| REVENUE | 16 | 2.10% | 7,049 |
| SECRETARY OF STATE | 1 | 0.13% | 441 |
| SENTENCE GUIDELINES | 1 | 0.13% | 441 |
| STATE RETIREMENT | | 0.00% | 0 |
| STATE UNIV SYSTEM | 27 | 3.54% | 11,895 |
| SUPREME COURT | 5 | 0.66% | 2,203 |
| TEACHERS RETIREMENT | 1 | 0.13% | 441 |
| TRANSPORTATION | 157 | 20.60% | 69,167 |
| TREASURER | 2 | 0.26% | 881 |
| UNIV OF MINN | | 0.00% | 0 |
| VETERANS AFFAIRS | 7 | 0.92% | 3,084 |
| WASTE MGMT BD | | 0.00% | 0 |
| WATER PLAN BD | 1 | 0.13% | 441 |
| WELFARE-CENT OFFICE | 5 | 0.66% | 2,203 |
| WELFARE-INSTITUTIONS | 23 | 3.02% | 10,133 |
| ZOO | | 0.00% | 0 |
| OTHER | 21 | 2.76% | 9,238 |
| TOTAL | 762 | 100.00% | 335,703 |

ALLOCATION BASIS: NUMBER OF CONTRACTS LEASES PROCESSED F.Y. 1983
SOURCE: REAL ESTATE UNIT RECORDS.

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | LEASING |
|-------------------------|--------|---------|
| ADMINISTRATION | | |
| GENERAL SUPPORT | 1,762 | 1,762 |
| REAL EST MGMT | 3,524 | 3,524 |
| MANAGEMENT SVCS | 2,643 | 2,643 |
| STATE AGENCY SVCS | 1,322 | 1,322 |
| PUBLIC SERVICE | 0 | 0 |
| ISB | 1,322 | 1,322 |
| MOTOR POOL | 441 | 441 |
| OFFICE EQUIPMENT REPAIR | 881 | 881 |
| FEDERAL SURPLUS | 0 | 0 |
| CENT MNTNCE REVOLVING | 0 | 0 |
| MOVERS & DELIVERY | 0 | 0 |
| TELECOMMUNICATIONS | 441 | 441 |
| RESOURCE RECOVERY | 881 | 881 |
| MICROGRAPHICS | 881 | 881 |
| CENTRAL STORES | 441 | 441 |
| STATE REG-DOCUMENTS | 881 | 881 |
| ADDRESSING & INSERT | 2,203 | 2,203 |
| STATE PRINTER | 2,203 | 2,203 |
| COMMUTER VAN | 0 | 0 |
| CAPITOL PARKING | 0 | 0 |
| AGRICULTURE | 11,014 | 11,014 |
| ARTS BOARD | 441 | 441 |
| ATTORNEY GENERAL | 5,287 | 5,287 |
| AUDITOR | 881 | 881 |
| COMMERCE | 3,084 | 3,084 |
| COMMUNITY COLLEGE BD | 3,965 | 3,965 |
| CORRECTIONS | 14,098 | 14,098 |
| ECONOMIC SECURITY | 45,377 | 45,377 |
| EDUCATION | 2,643 | 2,643 |
| EMPLOYEE RELATIONS | 1,322 | 1,322 |
| ENERGY, ECONOMIC DVLP | 3,084 | 3,084 |
| FINANCE | 1,762 | 1,762 |
| GOVERNOR | 1,322 | 1,322 |
| HANDICAPPED COUNCIL | 441 | 441 |
| HEALTH | 3,084 | 3,084 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 441 | 441 |
| NURSING | 441 | 441 |
| PHARMACY | 441 | 441 |
| DENTISTRY | 441 | 441 |
| CHIROPRACTORS | 441 | 441 |
| PSYCHOLOGY | 441 | 441 |
| OPTOMETRY | 441 | 441 |
| NURSING HOME ADM | 441 | 441 |
| PODIATRY | 441 | 441 |
| VETERINARY MEDICINE | 441 | 441 |
| HEARING EXAMINER | 2,203 | 2,203 |
| HIGHER ED COORD BD | 441 | 441 |

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | LEASING |
|----------------------|---------|---------|
| HIGHER ED FAC AUTH | 0 | 0 |
| HOUSING FINANCE | 881 | 881 |
| HUMAN RIGHTS | 3,084 | 3,084 |
| INDIAN AFFAIRS | 881 | 881 |
| INVESTMENT BOARD | 441 | 441 |
| IRON RANGE RESOURCES | 881 | 881 |
| LABOR & INDUSTRY | 2,203 | 2,203 |
| LEGISLATIVE AUDIT | 441 | 441 |
| LEGISLATURE | 0 | 0 |
| MEDIATION SVCS | 441 | 441 |
| MILITARY AFFAIRS | 881 | 881 |
| MECC | 3,084 | 3,084 |
| NATURAL RESOURCES | 33,482 | 33,482 |
| NON-HEALTH LIC BDS | | |
| BOXING | 0 | 0 |
| BARBERS | 0 | 0 |
| ELECTRICITY | 441 | 441 |
| ARCHITECTS & ENG | 0 | 0 |
| WATCHMAKERS | 0 | 0 |
| ABSTRACTORS | 0 | 0 |
| ACCOUNTANCY | 0 | 0 |
| PEACE OFFICERS | 441 | 441 |
| PLANNING | 1,322 | 1,322 |
| POLLUTION CONTROL | 7,489 | 7,489 |
| PUB EMP RET ASSN | 441 | 441 |
| PUBLIC SAFETY | 34,804 | 34,804 |
| PUBLIC SERVICE | 1,322 | 1,322 |
| PUBLIC UTIL COMM | 441 | 441 |
| REVENUE | 7,049 | 7,049 |
| SECRETARY OF STATE | 441 | 441 |
| SENTENCE GUIDELINES | 441 | 441 |
| STATE RETIREMENT | 0 | 0 |
| STATE UNIV SYSTEM | 11,895 | 11,895 |
| SUPREME COURT | 2,203 | 2,203 |
| TEACHERS RETIREMENT | 441 | 441 |
| TRANSPORTATION | 69,167 | 69,167 |
| TREASURER | 881 | 881 |
| UNIV OF MINN | 0 | 0 |
| VETERANS AFFAIRS | 3,084 | 3,084 |
| WASTE MGMT BD | 0 | 0 |
| WATER PLAN BD | 441 | 441 |
| WELFARE-CENT OFFICE | 2,203 | 2,203 |
| WELFARE-INSTITUTIONS | 10,133 | 10,133 |
| ZOO | 0 | 0 |
| OTHER | 9,238 | 9,238 |
| TOTAL | 335,703 | 335,703 |

STATE OF MINNESOTA
ADMINISTRATION - MANAGEMENT SERVICES
NATURE AND EXTENT OF SERVICES

Management Services includes several divisions which provide services to state departments. Several of these services are allowable for plan purposes and have been functionalized and allocated as follows:

- Records Center - the center provides for the storage and retrieval of state records, and disposal of records no longer required. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored as of June 30, 1983.
- Inventory Management - this division provides for the inventory of fixed assets along with consultation services in connection with inventories of consumable supplies. Costs are allowable for plan purposes and have been allocated based on the number of items in each department's fixed asset inventory as of September 14, 1983.
- Contract Management - this division reviews contracts for professional services, grants, and construction for state agencies. Costs are allowable for plan purposes and have been allocated based on the number of contracts processed in 1982-83.
- Telecommunications - this division is responsible for providing telephone and communications services to all state agencies. The actual costs of departmental telephone service and long distance calls are directly charged to departments through a revolving fund. Costs of telephone operators, installation and repair, and central statewide switchboard and lines are charged to the General Fund and have been allocated based on total direct telephone billings in 1982-83.
- Forms Management - this unit, which is budgeted in the Records Center and has been separated out for allocation purposes, is responsible for forms design and approval and review of existing forms to improve productivity. Costs are allowable for plan purposes and have been allocated based on the number of forms maintained for each department in F.Y. 1983.

The cost of the Employee Suggestion and Management Analysis Units have not been allocated.

Ref.: FMC 74-4, Attachment B, paragraphs B14, 10, 24, and 9.

SCHEDULE 4.2

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

COSTS TO BE ALLOCATED

| | | |
|-------------------------------------|---------|-----------|
| EXPENDITURES PER 1985 APPROPRIATION | | 3,893,975 |
| DEDUCTIONS: | | |
| EQUIPMENT | (6,278) | |
| TOTAL DEDUCTIONS | | (6,278) |
| ALLOCATED ADDITIONS: | | |
| EQUIPMENT USE CHARGE | 33,019 | |
| ADMN-GEN SUPPORT | 59,825 | |
| ADMN-REAL EST MGMT | 2,643 | |
| TOTAL ADDITIONS | | 95,487 |
| TOTAL TO BE ALLOCATED | | 3,983,184 |

SCHEDULE 4.3

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | RECORDS CENTER | INVENTORY MGMT | CONTRACT MGMT | TELE COMMUN | FORMS MGMT | OTHER |
|-----------------------|-----------|-----------------|-------------------|-------------------|------------------|----------------|---------------|-----------|
| WAGES & BENEFITS | | | | | | | | |
| SALARY & WAGES | 1,583,845 | | 129,084 | 329,622 | 81,631 | 545,978 | 110,058 | 387,472 |
| OTHER EXPENSES & COST | | | | | | | | |
| SERVICES | 2,286,912 | | 145,816 | 85,400 | 5,281 | 1,964,600 | 14,421 | 71,394 |
| SUPPLIES | 16,940 | | 1,395 | 3,288 | 399 | 6,178 | 598 | 5,082 |
| EQUIPMENT | 6,278 | 6,278 | | | | | | |
| DEPARTMENTAL EXPEND | 3,893,975 | 6,278 | 276,295 | 418,310 | 87,311 | 2,516,756 | 125,077 | 463,948 |
| COST ADJUSTMENTS | | | | | | | | |
| DEDUCTIONS | (6,278) | (6,278) | | | | | | |
| ADDITIONS | 95,487 | 95,487 | | | | | | |
| COST BY FUNCTION | 3,983,184 | 95,487 | 276,295 | 418,310 | 87,311 | 2,516,756 | 125,077 | 463,948 |
| REALLOCATE GEN ADMN | 0 | (95,487) | 6,786 | 10,274 | 2,144 | 61,816 | 3,072 | 11,395 |
| ALLOCABLE COSTS | 3,983,184 | 0 | 283,081 | 428,584 | 89,455 | 2,578,572 | 128,149 | 475,343 |
| DISALLOWED | (475,343) | | | | | | | (475,343) |
| NET ALLOCATED | 3,507,841 | | 283,081 | 428,584 | 89,455 | 2,578,572 | 128,149 | 0 |

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION-RECORDS CENTER

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLDCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 28 | 0.10% | 294 |
| REAL EST MGMT | 105 | 0.39% | 1,103 |
| MANAGEMENT SVCS | 151 | 0.56% | 1,587 |
| STATE AGENCY SVCS | 1,437 | 5.33% | 15,099 |
| PUBLIC SERVICE | 8 | 0.03% | 84 |
| ISB | 21 | 0.08% | 221 |
| MOTOR POOL | 0 | 0.00% | 0 |
| OFFICE EQUIPMENT REPAIR | 0 | 0.00% | 0 |
| FEDERAL SURPLUS | 0 | 0.00% | 0 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 0 | 0.00% | 0 |
| MICROGRAPHICS | 0 | 0.00% | 0 |
| CENTRAL STORES | 0 | 0.00% | 0 |
| STATE REG-DOCUMENTS | 0 | 0.00% | 0 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 0 | 0.00% | 0 |
| COMMUTER VAN | 0 | 0.00% | 0 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| AGRICULTURE | 862 | 3.20% | 9,057 |
| ARTS BOARD | 21 | 0.08% | 221 |
| ATTORNEY GENERAL | 1,169 | 4.34% | 12,283 |
| AUDITOR | 0 | 0.00% | 0 |
| COMMERCE | 146 | 0.54% | 1,534 |
| COMMUNITY COLLEGE BD | 4 | 0.01% | 42 |
| CORRECTIONS | 782 | 2.90% | 8,217 |
| ECONOMIC SECURITY | 3,611 | 13.40% | 37,941 |
| EDUCATION | 231 | 0.86% | 2,427 |
| EMPLOYEE RELATIONS | 28 | 0.10% | 294 |
| ENERGY, ECONOMIC DVLP | 113 | 0.42% | 1,187 |
| FINANCE | 1,599 | 5.93% | 16,801 |
| GOVERNOR | 7 | 0.03% | 74 |
| HANDICAPPED COUNCIL | 15 | 0.06% | 158 |
| HEALTH | 1,338 | 4.97% | 14,058 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 0 | 0.00% | 0 |
| NURSING | 212 | 0.79% | 2,227 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 0 | 0.00% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 303 | 1.12% | 3,184 |
| HIGHER ED COORD BD | 0 | 0.00% | 0 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |

SCHEDULE 4.4

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION-RECORDS CENTER

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HOUSING FINANCE | 693 | 2.57% | 7,281 |
| HUMAN RIGHTS | 50 | 0.19% | 525 |
| INDIAN AFFAIRS | 0 | 0.00% | 0 |
| INVESTMENT BOARD | 0 | 0.00% | 0 |
| IRON RANGE RESOURCES | 0 | 0.00% | 0 |
| LABOR & INDUSTRY | 3,094 | 11.48% | 32,509 |
| LEGISLATIVE AUDIT | 15 | 0.06% | 158 |
| LEGISLATURE | 117 | 0.43% | 1,229 |
| MEDIATION SVCS | 0 | 0.00% | 0 |
| MILITARY AFFAIRS | 1,502 | 5.57% | 15,782 |
| MECC | 0 | 0.00% | 0 |
| NATURAL RESOURCES | 345 | 1.28% | 3,625 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 0 | 0.00% | 0 |
| BARBERS | 0 | 0.00% | 0 |
| ELECTRICITY | 434 | 1.61% | 4,560 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 0 | 0.00% | 0 |
| PEACE OFFICERS | 0 | 0.00% | 0 |
| PLANNING | 88 | 0.33% | 925 |
| POLLUTION CONTROL | 88 | 0.33% | 925 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 0 | 0.00% | 0 |
| PUBLIC SERVICE | 86 | 0.32% | 904 |
| PUBLIC UTIL COMM | 0 | 0.00% | 0 |
| REVENUE | 2,432 | 9.03% | 25,553 |
| SECRETARY OF STATE | 195 | 0.72% | 2,049 |
| SENTENCE GUIDELINES | 0 | 0.00% | 0 |
| STATE RETIREMENT | 4 | 0.01% | 42 |
| STATE UNIV SYSTEM | 85 | 0.32% | 893 |
| SUPREME COURT | 0 | 0.00% | 0 |
| TEACHERS RETIREMENT | 0 | 0.00% | 0 |
| TRANSPORTATION | 0 | 0.00% | 0 |
| TREASURER | 281 | 1.04% | 2,952 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 0 | 0.00% | 0 |
| WASTE MGMT BD | 0 | 0.00% | 0 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 3,462 | 12.85% | 36,375 |
| WELFARE-INSTITUTIONS | 1,448 | 5.37% | 15,214 |
| ZOO | 0 | 0.00% | 0 |
| OTHER | 332 | 1.23% | 3,487 |
| TOTAL | 26,942 | 100.00% | 283,081 |

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF JUNE 30, 1983
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA

ADMINISTRATION- MANAGEMENT SERVICES

DETAIL ALLOCATION-INVENTORY MGMT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 401 | 0.09% | 373 |
| REAL EST MGMT | 4,062 | 0.88% | 3,779 |
| MANAGEMENT SVCS | 1,550 | 0.34% | 1,442 |
| STATE AGENCY SVCS | 619 | 0.13% | 576 |
| PUBLIC SERVICE | 540 | 0.12% | 502 |
| ISB | 4,827 | 1.05% | 4,490 |
| MOTOR POOL | 1,108 | 0.24% | 1,031 |
| OFFICE EQUIPMENT REPAIR | 512 | 0.11% | 476 |
| FEDERAL SURPLUS | 94 | 0.02% | 87 |
| CENT MNTNCE REVOLVING | 1 | .00% | 1 |
| MOVERS & DELIVERY | 168 | 0.04% | 156 |
| TELECOMMUNICATIONS | 8 | .00% | 7 |
| RESOURCE RECOVERY | 27 | 0.01% | 25 |
| MICROGRAPHICS | 65 | 0.01% | 60 |
| CENTRAL STORES | 164 | 0.04% | 153 |
| STATE REG-DOCUMENTS | 133 | 0.03% | 124 |
| ADDRESSING & INSERT | 29 | 0.01% | 27 |
| STATE PRINTER | 455 | 0.10% | 423 |
| COMMUTER VAN | 36 | 0.01% | 33 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| AGRICULTURE | 4,090 | 0.89% | 3,805 |
| ARTS BOARD | 122 | 0.03% | 113 |
| ATTORNEY GENERAL | 2,811 | 0.61% | 2,615 |
| AUDITOR | 547 | 0.12% | 509 |
| COMMERCE | 1,596 | 0.35% | 1,485 |
| COMMUNITY COLLEGE BD | 58,459 | 12.69% | 54,383 |
| CORRECTIONS | 29,480 | 6.40% | 27,424 |
| ECONOMIC SECURITY | 6,844 | 1.49% | 6,367 |
| EDUCATION | 9,758 | 2.12% | 9,078 |
| EMPLOYEE RELATIONS | 1,144 | 0.25% | 1,064 |
| ENERGY, ECONOMIC DVLP | 1,713 | 0.37% | 1,594 |
| FINANCE | 1,023 | 0.22% | 952 |
| GOVERNOR | 497 | 0.11% | 462 |
| HANDICAPPED COUNCIL | 116 | 0.03% | 108 |
| HEALTH | 8,056 | 1.75% | 7,494 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 105 | 0.02% | 98 |
| NURSING | 203 | 0.04% | 189 |
| PHARMACY | 85 | 0.02% | 79 |
| DENTISTRY | 60 | 0.01% | 56 |
| CHIROPRACTORS | 17 | .00% | 16 |
| PSYCHOLOGY | 12 | .00% | 11 |
| OPTOMETRY | 15 | .00% | 14 |
| NURSING HOME ADM | 54 | 0.01% | 50 |
| PODIATRY | 1 | .00% | 1 |
| VETERINARY MEDICINE | 11 | .00% | 10 |
| HEARING EXAMINER | 700 | 0.15% | 651 |
| HIGHER ED COORD BD | 588 | 0.13% | 547 |
| HIGHER ED FAC AUTH | 53 | 0.01% | 49 |

STATE OF MINNESOTA

ADMINISTRATION- MANAGEMENT SERVICES

DETAIL ALLOCATION-INVENTORY MGMT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HOUSING FINANCE | 1,072 | 0.23% | 997 |
| HUMAN RIGHTS | 521 | 0.11% | 485 |
| INDIAN AFFAIRS | 69 | 0.01% | 64 |
| INVESTMENT BOARD | 296 | 0.06% | 275 |
| IRON RANGE RESOURCES | 1,835 | 0.40% | 1,707 |
| LABOR & INDUSTRY | 2,348 | 0.51% | 2,184 |
| LEGISLATIVE AUDIT | 671 | 0.15% | 624 |
| LEGISLATURE | 1,315 | 0.29% | 1,223 |
| MEDIATION SVCS | 217 | 0.05% | 202 |
| MILITARY AFFAIRS | 4,247 | 0.92% | 3,951 |
| MECC | 1,479 | 0.32% | 1,376 |
| NATURAL RESOURCES | 34,105 | 7.40% | 31,727 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 13 | .00% | 12 |
| BARBERS | 44 | 0.01% | 41 |
| ELECTRICITY | 211 | 0.05% | 196 |
| ARCHITECTS & ENG | 104 | 0.02% | 97 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 1 | .00% | 1 |
| ACCOUNTANCY | 42 | 0.01% | 39 |
| PEACE OFFICERS | 84 | 0.02% | 78 |
| PLANNING | 1,649 | 0.36% | 1,534 |
| POLLUTION CONTROL | 4,943 | 1.07% | 4,598 |
| PUB EMP RET ASSN | | 0.00% | 0 |
| PUBLIC SAFETY | 19,108 | 4.15% | 17,776 |
| PUBLIC SERVICE | 1,461 | 0.32% | 1,359 |
| PUBLIC UTIL COMM | 489 | 0.11% | 455 |
| REVENUE | 7,918 | 1.72% | 7,366 |
| SECRETARY OF STATE | 510 | 0.11% | 474 |
| SENTENCE GUIDELINES | 45 | 0.01% | 42 |
| STATE RETIREMENT | 307 | 0.07% | 286 |
| STATE UNIV SYSTEM | 98,126 | 21.30% | 91,284 |
| SUPREME COURT | 1,277 | 0.28% | 1,188 |
| TEACHERS RETIREMENT | 355 | 0.08% | 330 |
| TRANSPORTATION | 49,335 | 10.71% | 45,895 |
| TREASURER | 280 | 0.06% | 260 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 8,518 | 1.85% | 7,924 |
| WASTE MGMT BD | 240 | 0.05% | 223 |
| WATER PLAN BD | 80 | 0.02% | 74 |
| WELFARE-CENT OFFICE | 11,549 | 2.51% | 10,744 |
| WELFARE-INSTITUTIONS | 57,971 | 12.58% | 53,929 |
| ZOO | 3,642 | 0.79% | 3,388 |
| OTHER | 1,271 | 0.28% | 1,187 |
| TOTAL | 460,707 | 100.00% | 428,584 |

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 9-14-83

SOURCE: FIXED ASSET SUMMARY REPORT

SCHEDULE 4.6

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION-CONTRACT MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 192 | 2.61% | 2,338 |
| REAL EST MGMT | 0 | 0.00% | 0 |
| MANAGEMENT SVCS | 0 | 0.00% | 0 |
| STATE AGENCY SVCS | 0 | 0.00% | 0 |
| PUBLIC SERVICE | 0 | 0.00% | 0 |
| ISB | 0 | 0.00% | 0 |
| MOTOR POOL | 0 | 0.00% | 0 |
| OFFICE EQUIPMENT REPAIR | 0 | 0.00% | 0 |
| FEDERAL SURPLUS | 0 | 0.00% | 0 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 0 | 0.00% | 0 |
| MICROGRAPHICS | 0 | 0.00% | 0 |
| CENTRAL STORES | 0 | 0.00% | 0 |
| STATE REG-DOCUMENTS | 0 | 0.00% | 0 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 0 | 0.00% | 0 |
| COMMUTER VAN | 0 | 0.00% | 0 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| AGRICULTURE | 315 | 4.29% | 3,836 |
| ARTS BOARD | 0 | 0.00% | 0 |
| ATTORNEY GENERAL | 0 | 0.00% | 0 |
| AUDITOR | 14 | 0.19% | 170 |
| COMMERCE | 11 | 0.15% | 134 |
| COMMUNITY COLLEGE BD | 122 | 1.66% | 1,486 |
| CORRECTIONS | 319 | 4.34% | 3,885 |
| ECONOMIC SECURITY | 1,485 | 20.22% | 18,083 |
| EDUCATION | 83 | 1.13% | 1,011 |
| EMPLOYEE RELATIONS | 0 | 0.00% | 0 |
| ENERGY, ECONOMIC DVLP | 287 | 3.91% | 3,495 |
| FINANCE | 0 | 0.00% | 0 |
| GOVERNOR | 0 | 0.00% | 0 |
| HANDICAPPED COUNCIL | 0 | 0.00% | 0 |
| HEALTH | 138 | 1.88% | 1,680 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 0 | 0.00% | 0 |
| NURSING | 0 | 0.00% | 0 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 0 | 0.00% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 22 | 0.30% | 268 |
| HIGHER ED COORD BD | 125 | 1.70% | 1,522 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION-CONTRACT MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HOUSING FINANCE | 17 | 0.23% | 207 |
| HUMAN RIGHTS | 0 | 0.00% | 0 |
| INDIAN AFFAIRS | 0 | 0.00% | 0 |
| INVESTMENT BOARD | 0 | 0.00% | 0 |
| IRON RANGE RESOURCES | 269 | 3.66% | 3,276 |
| LABOR & INDUSTRY | 0 | 0.00% | 0 |
| LEGISLATIVE AUDIT | 0 | 0.00% | 0 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 0 | 0.00% | 0 |
| MILITARY AFFAIRS | 0 | 0.00% | 0 |
| MECC | 21 | 0.29% | 256 |
| NATURAL RESOURCES | 518 | 7.05% | 6,308 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 0 | 0.00% | 0 |
| BARBERS | 0 | 0.00% | 0 |
| ELECTRICITY | 0 | 0.00% | 0 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 0 | 0.00% | 0 |
| PEACE OFFICERS | 0 | 0.00% | 0 |
| PLANNING | 287 | 3.91% | 3,495 |
| POLLUTION CONTROL | 72 | 0.98% | 877 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 162 | 2.21% | 1,973 |
| PUBLIC SERVICE | 4 | 0.05% | 49 |
| PUBLIC UTIL COMM | 0 | 0.00% | 0 |
| REVENUE | 0 | 0.00% | 0 |
| SECRETARY OF STATE | 0 | 0.00% | 0 |
| SENTENCE GUIDELINES | 0 | 0.00% | 0 |
| STATE RETIREMENT | 0 | 0.00% | 0 |
| STATE UNIV SYSTEM | 85 | 1.16% | 1,035 |
| SUPREME COURT | 0 | 0.00% | 0 |
| TEACHERS RETIREMENT | 0 | 0.00% | 0 |
| TRANSPORTATION | 1,945 | 26.48% | 23,685 |
| TREASURER | 0 | 0.00% | 0 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 0 | 0.00% | 0 |
| WASTE MGMT BD | 46 | 0.63% | 560 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 541 | 7.36% | 6,588 |
| WELFARE-INSTITUTIONS | 0 | 0.00% | 0 |
| ZOO | 22 | 0.30% | 268 |
| OTHER | 244 | 3.32% | 2,970 |
| TOTAL | 7,346 | 100.00% | 89,455 |

ALLOCATION BASIS: NUMBER OF CONTRACTS PROCESSED F.Y. 3
SOURCE: DIVISION REPORT

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION- TELECOMMUNICATIONS

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 9,747 | 0.10% | 2,510 |
| REAL EST MGMT | 34,501 | 0.34% | 8,885 |
| MANAGEMENT SVCS | 10,939 | 0.11% | 2,817 |
| STATE AGENCY SVCS | 10,182 | 0.10% | 2,622 |
| PUBLIC SERVICE | 167,916 | 1.68% | 43,242 |
| ISB | 137,351 | 1.37% | 35,371 |
| MOTOR POOL | 4,239 | 0.04% | 1,092 |
| OFFICE EQUIPMENT REPAIR | 1,956 | 0.02% | 504 |
| FEDERAL SURPLUS | 3,898 | 0.04% | 1,004 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 210 | .00% | 54 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 971 | 0.01% | 250 |
| MICROGRAPHICS | 1,552 | 0.02% | 400 |
| CENTRAL STORES | 2,433 | 0.02% | 627 |
| STATE REG-DOCUMENTS | 8,615 | 0.09% | 2,219 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 5,510 | 0.06% | 1,419 |
| COMMUTER VAN | 243 | .00% | 63 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| AGRICULTURE | 135,484 | 1.35% | 34,890 |
| ARTS BOARD | 9,561 | 0.10% | 2,462 |
| ATTORNEY GENERAL | 148,967 | 1.49% | 38,362 |
| AUDITOR | 26,995 | 0.27% | 6,952 |
| COMMERCE | 58,191 | 0.58% | 17,561 |
| COMMUNITY COLLEGE BD | 517,501 | 5.17% | 133,268 |
| CORRECTIONS | 367,904 | 3.67% | 94,743 |
| ECONOMIC SECURITY | 1,084,533 | 10.83% | 279,291 |
| EDUCATION | 288,538 | 2.88% | 74,305 |
| EMPLOYEE RELATIONS | 34,033 | 0.34% | 8,764 |
| ENERGY, ECONOMIC DVLP | 109,917 | 1.10% | 28,005 |
| FINANCE | 82,066 | 0.82% | 21,104 |
| GOVERNOR | 72,934 | 0.73% | 18,782 |
| HANDICAPPED COUNCIL | 6,094 | 0.06% | 1,569 |
| HEALTH | 220,424 | 2.20% | 56,764 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 4,159 | 0.04% | 1,071 |
| NURSING | 4,957 | 0.05% | 1,277 |
| PHARMACY | 2,204 | 0.02% | 568 |
| DENTISTRY | 2,110 | 0.02% | 539 |
| CHIROPRACTORS | 613 | 0.01% | 158 |
| PSYCHOLOGY | 442 | .00% | 114 |
| OPTOMETRY | 571 | 0.01% | 137 |
| NURSING HOME ADM | 1,027 | 0.01% | 263 |
| PODIATRY | 633 | 0.01% | 161 |
| VETERINARY MEDICINE | 599 | 0.01% | 154 |
| HEARING EXAMINER | 16,833 | 0.19% | 4,850 |
| HIGHER ED COORD BD | 33,446 | 0.33% | 8,613 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION- TELECOMMUNICATIONS

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HOUSING FINANCE | 72,401 | 0.72% | 18,645 |
| HUMAN RIGHTS | 25,085 | 0.25% | 6,460 |
| INDIAN AFFAIRS | 3,664 | 0.04% | 944 |
| INVESTMENT BOARD | 16,681 | 0.17% | 4,296 |
| IRON RANGE RESOURCES | 33,106 | 0.33% | 8,526 |
| LABOR & INDUSTRY | 74,447 | 0.74% | 19,172 |
| LEGISLATIVE AUDIT | 16,357 | 0.16% | 4,212 |
| LEGISLATURE | 459,784 | 4.59% | 118,404 |
| MEDIATION SVCS | 7,943 | 0.06% | 2,045 |
| MILITARY AFFAIRS | 49,527 | 0.49% | 12,754 |
| MECC | 48,000 | 0.48% | 12,361 |
| NATURAL RESOURCES | 658,689 | 6.58% | 169,627 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 650 | 0.01% | 167 |
| BARBERS | 587 | 0.01% | 151 |
| ELECTRICITY | 8,348 | 0.08% | 2,150 |
| ARCHITECTS & ENG | 2,107 | 0.02% | 543 |
| WATCHMAKERS | 486 | .00% | 125 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 1,504 | 0.02% | 387 |
| PEACE OFFICERS | 6,380 | 0.06% | 1,643 |
| PLANNING | 56,126 | 0.56% | 14,454 |
| POLLUTION CONTROL | 165,423 | 1.65% | 42,600 |
| PUB EMP RET ASSN | 18,448 | 0.18% | 4,751 |
| PUBLIC SAFETY | 726,693 | 7.26% | 187,139 |
| PUBLIC SERVICE | 29,485 | 0.29% | 7,593 |
| PUBLIC UTIL COMM | 12,916 | 0.13% | 3,326 |
| REVENUE | 301,212 | 3.01% | 77,569 |
| SECRETARY OF STATE | 12,417 | 0.12% | 3,198 |
| SENTENCE GUIDELINES | 2,286 | 0.02% | 589 |
| STATE RETIREMENT | 7,256 | 0.07% | 1,869 |
| STATE UNIV SYSTEM | 1,453,713 | 14.52% | 374,363 |
| SUPREME COURT | 52,785 | 0.53% | 13,593 |
| TEACHERS RETIREMENT | 14,904 | 0.15% | 3,838 |
| TRANSPORTATION | 985,545 | 9.84% | 253,801 |
| TREASURER | 15,740 | 0.16% | 4,057 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 50,648 | 0.51% | 13,043 |
| WASTE MGMT BD | 19,323 | 0.20% | 5,105 |
| WATER PLAN BD | 3,460 | 0.03% | 891 |
| WELFARE-CENT OFFICE | 323,412 | 3.25% | 83,801 |
| WELFARE-INSTITUTIONS | 491,405 | 4.91% | 126,548 |
| ZOO | 49,913 | 0.50% | 12,854 |
| OTHER | 88,607 | 0.88% | 22,813 |
| TOTAL | 10,013,018 | 100.00% | 2,578,572 |

ALLOCATION BASIS: F.Y. 1983 TELEPHONE CHARGES (OBJECT CODE 202)

SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION-FORMS MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 44 | 0.16% | 208 |
| REAL EST MGMT | 120 | 0.44% | 568 |
| MANAGEMENT SVCS | 182 | 0.67% | 861 |
| STATE AGENCY SVCS | 93 | 0.34% | 440 |
| PUBLIC SERVICE | 59 | 0.22% | 279 |
| ISB | 106 | 0.39% | 501 |
| MOTOR POOL | 31 | 0.11% | 147 |
| OFFICE EQUIPMENT REPAIR | 0 | 0.00% | 0 |
| FEDERAL SURPLUS | 0 | 0.00% | 0 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 0 | 0.00% | 0 |
| MICROGRAPHICS | 0 | 0.00% | 0 |
| CENTRAL STORES | 0 | 0.00% | 0 |
| STATE REG-DOCUMENTS | 8 | 0.03% | 38 |
| ADDRESSING & INSERT | 10 | 0.04% | 47 |
| STATE PRINTER | 31 | 0.11% | 147 |
| COMMUTER VAN | 0 | 0.00% | 0 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| AGRICULTURE | 614 | 2.27% | 2,904 |
| ARTS BOARD | 16 | 0.06% | 76 |
| ATTORNEY GENERAL | 27 | 0.10% | 128 |
| AUDITOR | 47 | 0.17% | 222 |
| COMMERCE | 416 | 1.54% | 1,967 |
| COMMUNITY COLLEGE BD | 1,910 | 7.05% | 9,013 |
| CORRECTIONS | 1,126 | 4.16% | 5,325 |
| ECONOMIC SECURITY | 1,272 | 4.69% | 6,016 |
| EDUCATION | 853 | 3.15% | 4,034 |
| EMPLOYEE RELATIONS | 223 | 0.82% | 1,055 |
| ENERGY, ECONOMIC DVLP | 101 | 0.37% | 478 |
| FINANCE | 188 | 0.69% | 889 |
| GOVERNOR | 7 | 0.03% | 33 |
| HANDICAPPED COUNCIL | 8 | 0.03% | 38 |
| HEALTH | 1,034 | 3.82% | 4,890 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 26 | 0.10% | 123 |
| NURSING | 121 | 0.45% | 572 |
| PHARMACY | 47 | 0.17% | 222 |
| DENTISTRY | 37 | 0.14% | 175 |
| CHIROPRACTORS | 9 | 0.03% | 43 |
| PSYCHOLOGY | 14 | 0.05% | 66 |
| OPTOMETRY | 12 | 0.04% | 57 |
| NURSING HOME ADM | 15 | 0.06% | 71 |
| PODIATRY | 5 | 0.02% | 24 |
| VETERINARY MEDICINE | 9 | 0.03% | 43 |
| HEARING EXAMINER | 66 | 0.24% | 312 |
| HIGHER ED COORD BD | 23 | 0.08% | 109 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |

SCHEDULE 4.9

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION-FORMS MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HOUSING FINANCE | 248 | 0.92% | 1,173 |
| HUMAN RIGHTS | 32 | 0.12% | 151 |
| INDIAN AFFAIRS | 6 | 0.02% | 28 |
| INVESTMENT BOARD | 66 | 0.24% | 312 |
| IRON RANGE RESOURCES | 15 | 0.06% | 71 |
| LABOR & INDUSTRY | 280 | 1.03% | 1,324 |
| LEGISLATIVE AUDIT | 0 | 0.00% | 0 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 51 | 0.19% | 241 |
| MILITARY AFFAIRS | 991 | 3.66% | 4,687 |
| MECC | 66 | 0.24% | 312 |
| NATURAL RESOURCES | 1,313 | 4.85% | 6,210 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 12 | 0.04% | 57 |
| BARBERS | 27 | 0.10% | 128 |
| ELECTRICITY | 80 | 0.30% | 378 |
| ARCHITECTS & ENG | 30 | 0.11% | 142 |
| WATCHMAKERS | 8 | 0.03% | 38 |
| ABSTRACTORS | 6 | 0.02% | 28 |
| ACCOUNTANCY | 27 | 0.10% | 128 |
| PEACE OFFICERS | 41 | 0.15% | 194 |
| PLANNING | 236 | 0.87% | 1,116 |
| POLLUTION CONTROL | 235 | 0.87% | 1,111 |
| PUB EMP RET ASSN | 71 | 0.26% | 336 |
| PUBLIC SAFETY | 1,237 | 4.57% | 5,850 |
| PUBLIC SERVICE | 88 | 0.32% | 416 |
| PUBLIC UTIL COMM | 3 | 0.01% | 14 |
| REVENUE | 1,279 | 4.72% | 6,049 |
| SECRETARY OF STATE | 134 | 0.49% | 634 |
| SENTENCE GUIDELINES | 5 | 0.02% | 24 |
| STATE RETIREMENT | 137 | 0.51% | 648 |
| STATE UNIV SYSTEM | 5,561 | 20.52% | 26,300 |
| SUPREME COURT | 76 | 0.28% | 359 |
| TEACHERS RETIREMENT | 117 | 0.43% | 553 |
| TRANSPORTATION | 2,251 | 8.31% | 10,646 |
| TREASURER | 44 | 0.16% | 208 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 134 | 0.49% | 634 |
| WASTE MGMT BD | 1 | .00% | 5 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 938 | 3.46% | 4,436 |
| WELFARE-INSTITUTIONS | 1,885 | 6.96% | 8,915 |
| ZOO | 126 | 0.47% | 596 |
| OTHER | 729 | 1.21% | 3,556 |
| TOTAL | 27,096 | 100.00% | 128,149 |

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN F.Y. 1983
SOURCE: DIVISION RECORDS

SCHEDULE 4.9

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | RECORDS CENTER | INVNTY MGMT | CONTRACT MGMT | TELE- COMM | FORMS MGMT |
|-----------------------|---------|-------------------|----------------|------------------|---------------|---------------|
| ADMINISTRATION | | | | | | |
| GENERAL SUPPORT | 5,723 | 294 | 373 | 2,338 | 2,510 | 208 |
| REAL EST MGMT | 14,335 | 1,103 | 3,779 | 0 | 8,885 | 568 |
| MANAGEMENT SVCS | 6,707 | 1,587 | 1,442 | 0 | 2,817 | 861 |
| STATE AGENCY SVCS | 18,737 | 15,099 | 576 | 0 | 2,622 | 440 |
| PUBLIC SERVICE | 44,107 | 84 | 502 | 0 | 43,242 | 279 |
| ISB | 40,583 | 221 | 4,490 | 0 | 35,371 | 501 |
| MOTOR POOL | 2,270 | 0 | 1,031 | 0 | 1,092 | 147 |
| OFFICE EQUIP REPAIR | 980 | 0 | 476 | 0 | 504 | 0 |
| FEDERAL SURPLUS | 1,091 | 0 | 87 | 0 | 1,004 | 0 |
| CENT MNTNCE REVOLVING | 1 | 0 | 1 | 0 | 0 | 0 |
| MOVERS & DELIVERY | 210 | 0 | 156 | 0 | 54 | 0 |
| TELECOMMUNICATIONS | 7 | 0 | 7 | 0 | 0 | 0 |
| RESOURCE RECOVERY | 275 | 0 | 25 | 0 | 250 | 0 |
| MICROGRAPHICS | 460 | 0 | 60 | 0 | 400 | 0 |
| CENTRAL STORES | 780 | 0 | 153 | 0 | 627 | 0 |
| STATE REG-DOCUMENTS | 2,381 | 0 | 124 | 0 | 2,219 | 38 |
| ADDRESSING & INSERT | 74 | 0 | 27 | 0 | 0 | 47 |
| STATE PRINTER | 1,989 | 0 | 423 | 0 | 1,419 | 147 |
| COMMUTER VAN | 96 | 0 | 33 | 0 | 63 | 0 |
| CAPITOL PARKING | 0 | 0 | 0 | 0 | 0 | 0 |
| AGRICULTURE | 54,492 | 9,057 | 3,805 | 3,836 | 34,890 | 2,904 |
| ARTS BOARD | 2,872 | 221 | 113 | 0 | 2,462 | 76 |
| ATTORNEY GENERAL | 53,388 | 12,283 | 2,615 | 0 | 38,362 | 128 |
| AUDITOR | 7,853 | 0 | 509 | 170 | 6,952 | 222 |
| COMMERCE | 22,681 | 1,534 | 1,485 | 134 | 17,561 | 1,967 |
| COMMUNITY COLLEGE BD | 198,212 | 42 | 54,383 | 1,486 | 133,268 | 9,033 |
| CORRECTIONS | 139,594 | 8,217 | 27,424 | 3,885 | 94,743 | 5,325 |
| ECONOMIC SECURITY | 347,698 | 37,941 | 6,367 | 18,083 | 279,291 | 6,016 |
| EDUCATION | 90,855 | 2,427 | 9,078 | 1,011 | 74,305 | 4,034 |
| EMPLOYEE RELATIONS | 11,177 | 294 | 1,064 | 0 | 8,764 | 1,055 |
| ENERGY, ECONOMIC DVLP | 35,060 | 1,187 | 1,594 | 3,485 | 28,306 | 478 |
| FINANCE | 39,776 | 16,801 | 932 | 0 | 21,134 | 889 |
| GOVERNOR | 19,351 | 74 | 462 | 0 | 18,782 | 33 |
| HANDICAPPED COUNCIL | 1,873 | 158 | 108 | 0 | 1,569 | 38 |
| HEALTH | 84,886 | 14,058 | 7,494 | 1,680 | 58,764 | 4,890 |
| HEALTH LIC BDS | | | | | | |
| MEDICAL EXAMINERS | 1,292 | 0 | 98 | 0 | 1,071 | 123 |
| NURSING | 4,265 | 2,227 | 189 | 0 | 1,277 | 572 |
| PHARMACY | 869 | 0 | 79 | 0 | 568 | 222 |
| DENTISTRY | 800 | 0 | 56 | 0 | 569 | 175 |
| CHIROPRACTORS | 217 | 0 | 16 | 0 | 158 | 43 |
| PSYCHOLOGY | 191 | 0 | 11 | 0 | 114 | 66 |
| OPTOMETRY | 208 | 0 | 14 | 0 | 137 | 57 |
| NURSING HOME ADM | 384 | 0 | 50 | 0 | 263 | 71 |
| PODIATRY | 188 | 0 | 1 | 0 | 163 | 24 |
| VETERINARY MEDICINE | 207 | 0 | 10 | 0 | 154 | 43 |
| HEARING EXAMINER | 9,265 | 3,184 | 651 | 258 | 4,850 | 312 |
| HIGHER ED COORD BD | 10,791 | 0 | 547 | 1,522 | 8,613 | 109 |

SCHEDULE 4.9

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | RECORDS CENTER | INVNTY MGMT | CONTRACT MGMT | TELE- COMM | FORMS MGMT |
|----------------------|-----------|-------------------|----------------|------------------|---------------|---------------|
| HIGHER ED FAC AUTH | 49 | 0 | 49 | 0 | 0 | 0 |
| HOUSING FINANCE | 28,303 | 7,281 | 997 | 207 | 18,645 | 1,173 |
| HUMAN RIGHTS | 7,621 | 525 | 485 | 0 | 6,460 | 151 |
| INDIAN AFFAIRS | 1,036 | 0 | 64 | 0 | 944 | 28 |
| INVESTMENT BOARD | 4,883 | 0 | 275 | 0 | 4,296 | 312 |
| IRON RANGE RESOURCES | 13,580 | 0 | 1,707 | 3,276 | 8,526 | 71 |
| LABOR & INDUSTRY | 55,189 | 32,509 | 2,184 | 0 | 19,172 | 1,324 |
| LEGISLATIVE AUDIT | 4,994 | 158 | 624 | 0 | 4,212 | 0 |
| LEGISLATURE | 120,856 | 1,229 | 1,223 | 0 | 118,404 | 0 |
| MEDIATION SVCS | 2,488 | 0 | 202 | 0 | 2,045 | 241 |
| MILITARY AFFAIRS | 37,174 | 15,782 | 3,951 | 0 | 12,754 | 4,687 |
| MECC | 14,305 | 0 | 1,376 | 256 | 12,361 | 312 |
| NATURAL RESOURCES | 217,497 | 3,625 | 31,727 | 6,308 | 169,627 | 6,210 |
| NON-HEALTH LIC BDS | | | | | | |
| BOXING | 236 | 0 | 12 | 0 | 167 | 57 |
| BARBERS | 320 | 0 | 41 | 0 | 151 | 128 |
| ELECTRICITY | 7,284 | 4,560 | 196 | 0 | 2,150 | 378 |
| ARCHITECTS & ENG | 782 | 0 | 97 | 0 | 543 | 142 |
| WATCHMAKERS | 163 | 0 | 0 | 0 | 125 | 38 |
| ABSTRACTORS | 29 | 0 | 1 | 0 | 0 | 28 |
| ACCOUNTANCY | 554 | 0 | 39 | 0 | 387 | 128 |
| PEACE OFFICERS | 1,915 | 0 | 78 | 0 | 1,643 | 194 |
| PLANNING | 21,524 | 925 | 1,534 | 3,495 | 14,454 | 1,116 |
| POLLUTION CONTROL | 50,111 | 925 | 4,598 | 877 | 42,600 | 1,111 |
| PUB EMP RET ASSN | 5,087 | 0 | 0 | 0 | 4,751 | 336 |
| PUBLIC SAFETY | 212,738 | 0 | 17,776 | 1,972 | 187,139 | 5,850 |
| PUBLIC SERVICE | 10,321 | 904 | 1,359 | 49 | 7,593 | 416 |
| PUBLIC UTIL COMM | 3,795 | 0 | 455 | 0 | 3,326 | 14 |
| REVENUE | 116,537 | 25,553 | 7,366 | 0 | 77,569 | 6,049 |
| SECRETARY OF STATE | 6,355 | 2,049 | 474 | 0 | 3,198 | 634 |
| SENTENCE GUIDELINES | 655 | 0 | 42 | 0 | 589 | 24 |
| STATE RETIREMENT | 2,845 | 42 | 286 | 0 | 1,869 | 648 |
| STATE UNIV SYSTEM | 493,875 | 893 | 91,284 | 1,035 | 374,367 | 26,300 |
| SUPREME COURT | 15,140 | 0 | 1,188 | 0 | 13,593 | 359 |
| TEACHERS RETIREMENT | 4,721 | 0 | 330 | 0 | 3,838 | 553 |
| TRANSPORTATION | 334,027 | 0 | 45,895 | 23,685 | 253,601 | 10,646 |
| TREASURER | 7,473 | 2,952 | 260 | 0 | 4,157 | 208 |
| UNIV OF MINN | 0 | 0 | 0 | 0 | 0 | 0 |
| VETERANS AFFAIRS | 21,601 | 0 | 7,924 | 0 | 13,043 | 634 |
| WASTE MGMT BD | 5,893 | 0 | 223 | 560 | 5,105 | 5 |
| WATER PLAN BD | 365 | 0 | 74 | 0 | 291 | 0 |
| WELFARE-CENT OFFICE | 141,944 | 36,375 | 10,744 | 6,583 | 60,801 | 4,436 |
| WELFARE-INSTITUTIONS | 204,606 | 15,214 | 53,929 | 0 | 116,548 | 8,913 |
| ZOO | 17,106 | 0 | 3,338 | 288 | 12,854 | 596 |
| OTHER | 32,013 | 7,487 | 1,187 | 2,970 | 22,813 | 1,556 |
| TOTAL | 3,507,841 | 283,081 | 428,564 | 89,455 | 2,578,572 | 128,149 |

STATE OF MINNESOTA
ADMINISTRATION - STATE AGENCY SERVICES
NATURE AND EXTENT OF SERVICE

The department provides services to state agencies which are allowable for plan purposes. These functions are identified and allocated as follows:

- Procurement - costs of central purchasing have been allocated based on the number of encumbrance transactions (A44) processed in 1982-83.
- Employee Assistance - this division provides assistance to employees with medical, psychiatric, or other personal problems. Costs have been allocated based on each department's 1985 authorized complement.
- Central Mail - this division provides interdepartmental mail delivery and processing of outside mail received or mailed by state agencies. Costs of postage are directly charged through a revolving fund. Costs of postal clerks have been allocated based on F.Y. 1983 postage charges.

Ref.: FMC 74-4, Attachment B, paragraphs B.9, 22, and 24.

SCHEDULE 5.2

STATE OF MINNESOTA

ADMINISTRATION STATE AGENCY SERVICES

COSTS TO BE ALLOCATED

| | |
|-------------------------------------|-----------|
| EXPENDITURES PER 1985 APPROPRIATION | 1,685,454 |
|-------------------------------------|-----------|

DEDUCTIONS:

| | |
|-----------|-------|
| EQUIPMENT | 5,424 |
|-----------|-------|

| | |
|------------------|---------|
| TOTAL DEDUCTIONS | (5,424) |
|------------------|---------|

ALLOCATED ADDITIONS:

| | |
|-----------------------|--------|
| EQUIPMENT USE CHARGE | 4,534 |
| ADMIN-GENERAL SUPPORT | 36,976 |
| ADMIN-REAL EST MGMT | 1,322 |
| ADMIN-MGMT SERVICES | 18,737 |

| | |
|-----------------|---------|
| TOTAL ADDITIONS | 113,569 |
|-----------------|---------|

| | |
|-----------------------|-----------|
| TOTAL TO BE ALLOCATED | 1,793,579 |
|-----------------------|-----------|

SCHEDULE 5.3

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | PROCURE | EMPLOYEE ASSIST | CENTRAL MAIL |
|----------------------|-----------|-----------------|-----------|--------------------|-----------------|
| WAGES & BENEFITS | | | | | |
| SALARIES & WAGES | 1,325,878 | | 995,837 | 131,751 | 198,290 |
| OTHER EXPENSE & COST | | | | | |
| SERVICES | 342,568 | | 152,988 | 47,349 | 142,231 |
| SUPPLIES | 11,584 | | 5,516 | 4,045 | 2,023 |
| EQUIPMENT | 5,424 | 5,424 | | | |
| DEPARTMENTAL EXPEND | 1,685,454 | 5,424 | 1,154,341 | 183,145 | 342,544 |
| COST ADJUSTMENTS | | | | | |
| DEDUCTIONS | (5,424) | (5,424) | | | |
| ADDITIONS | 113,569 | 113,569 | | | |
| COST BY FUNCTION | 1,793,599 | 113,569 | 1,154,341 | 183,145 | 342,544 |
| REALLOCATE ADMN | 0 | (113,569) | 78,037 | 12,380 | 23,156 |
| ALLOCABLE COSTS | 1,793,599 | 0 | 1,232,374 | 195,525 | 365,700 |
| DISALLOWED | | | | | |
| NET ALLOCATED | 1,793,599 | 0 | 1,232,374 | 195,525 | 365,700 |

SCHEDULE 5.4

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DETAIL ALLOCATION-PROCUREMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 19 | 0.05% | 584 |
| REAL EST MGMT | 897 | 2.24% | 27,594 |
| MANAGEMENT SVCS | 122 | 0.30% | 3,753 |
| STATE AGENCY SVCS | 47 | 0.12% | 1,446 |
| PUBLIC SERVICE | 119 | 0.30% | 3,661 |
| ISB | 556 | 1.39% | 17,104 |
| MOTOR POOL | 46 | 0.11% | 1,415 |
| OFFICE EQUIPMENT REPAIR | 10 | 0.02% | 308 |
| FEDERAL SURPLUS | 14 | 0.03% | 431 |
| CENT MNTNCE REVOLVING | 14 | 0.03% | 431 |
| MOVERS & DELIVERY | 14 | 0.03% | 431 |
| TELECOMMUNICATIONS | 29 | 0.07% | 892 |
| RESOURCE RECOVERY | 7 | 0.02% | 215 |
| MICROGRAPHICS | 40 | 0.10% | 1,230 |
| CENTRAL STORES | 141 | 0.35% | 4,338 |
| STATE REG-DOCUMENTS | 81 | 0.20% | 2,492 |
| ADDRESSING & INSERT | 11 | 0.03% | 338 |
| STATE PRINTER | 42 | 0.10% | 1,292 |
| COMMUTER VAN | 2 | .00% | 52 |
| CAPITOL PARKING | 15 | 0.04% | 461 |
| AGRICULTURE | 1,321 | 3.30% | 40,637 |
| ARTS BOARD | 20 | 0.05% | 615 |
| ATTORNEY GENERAL | 190 | 1.47% | 5,845 |
| AUDITOR | 73 | 0.18% | 2,246 |
| COMMERCE | 185 | 0.46% | 5,691 |
| COMMUNITY COLLEGE BD | 2,734 | 6.82% | 84,105 |
| CORRECTIONS | 2,645 | 6.60% | 81,367 |
| ECONOMIC SECURITY | 3,064 | 7.65% | 94,256 |
| EDUCATION | 1,084 | 2.71% | 33,346 |
| EMPLOYEE RELATIONS | 110 | 0.27% | 3,384 |
| ENERGY, ECONOMIC DVL P | 407 | 1.02% | 12,520 |
| FINANCE | 59 | 0.15% | 1,645 |
| GOVERNOR | 78 | 0.19% | 2,399 |
| HANDICAPPED COUNCIL | 19 | 0.07% | 592 |
| HEALTH | 1,170 | 2.92% | 35,992 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 10 | 0.02% | 308 |
| NURSING | 10 | 0.02% | 308 |
| PHARMACY | 6 | 0.01% | 185 |
| DENTISTRY | 27 | 0.06% | 708 |
| CHIROPRACTORS | 5 | 0.01% | 154 |
| PSYCHOLOGY | 8 | 0.02% | 246 |
| OPTOMETRY | 8 | 0.02% | 246 |
| NURSING HOME ADM | 7 | 0.01% | 92 |
| PODIATRY | 5 | 0.01% | 154 |
| VETERINARY MEDICINE | 4 | 0.01% | 123 |
| HEARING EXAMINER | 195 | 0.49% | 5,999 |
| HIGHER ED COORD ED | 204 | 0.51% | 6,276 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |

SCHEDULE 5.4

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DETAIL ALLOCATION-PROCUREMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HOUSING FINANCE | 163 | 0.41% | 5,014 |
| HUMAN RIGHTS | 79 | 0.20% | 2,430 |
| INDIAN AFFAIRS | 8 | 0.02% | 246 |
| INVESTMENT BOARD | 28 | 0.07% | 861 |
| IRON RANGE RESOURCES | 368 | 0.92% | 11,321 |
| LABOR & INDUSTRY | 294 | 0.73% | 9,044 |
| LEGISLATIVE AUDIT | 19 | 0.05% | 584 |
| LEGISLATURE | 49 | 0.12% | 1,507 |
| MEDIATION SVCS | 13 | 0.03% | 400 |
| MILITARY AFFAIRS | 295 | 0.74% | 9,075 |
| MECC | 644 | 1.61% | 19,811 |
| NATURAL RESOURCES | 3,560 | 8.89% | 109,514 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 3 | 0.01% | 92 |
| BARBERS | 8 | 0.02% | 246 |
| ELECTRICITY | 38 | 0.09% | 1,169 |
| ARCHITECTS & ENG | 10 | 0.02% | 308 |
| WATCHMAKERS | 3 | 0.01% | 92 |
| ABSTRACTORS | 1 | .00% | 31 |
| ACCOUNTANCY | 8 | 0.02% | 246 |
| PEACE OFFICERS | 32 | 0.08% | 984 |
| PLANNING | 410 | 1.02% | 12,613 |
| POLLUTION CONTROL | 482 | 1.20% | 14,327 |
| PUB EMP RET ASSN | 62 | 0.15% | 1,907 |
| PUBLIC SAFETY | 1,761 | 4.40% | 54,173 |
| PUBLIC SERVICE | 63 | 0.16% | 1,938 |
| PUBLIC UTIL COMM | 22 | 0.05% | 677 |
| REVENUE | 616 | 1.54% | 18,950 |
| SECRETARY OF STATE | 67 | 0.17% | 2,061 |
| SENTENCE GUIDELINES | 11 | 0.03% | 338 |
| STATE RETIREMENT | 86 | 0.21% | 2,646 |
| STATE UNIV SYSTEM | 3,513 | 8.77% | 108,068 |
| SUPREME COURT | 178 | 0.44% | 5,476 |
| TEACHERS RETIREMENT | 88 | 0.22% | 2,707 |
| TRANSPORTATION | 6,079 | 15.17% | 187,005 |
| TREASURER | 96 | 0.24% | 2,853 |
| UNIV OF MINN | 2 | .00% | 62 |
| VETERANS AFFAIRS | 181 | 0.45% | 5,568 |
| WASTE MGMT BD | 37 | 0.09% | 1,136 |
| WATER PLAN BD | 6 | 0.01% | 195 |
| WELFARE-CENT OFFICE | 1,543 | 3.85% | 47,466 |
| WELFARE-INSTITUTIONS | 2,195 | 5.48% | 67,524 |
| 100 | 604 | 1.51% | 18,504 |
| OTHER | 470 | 1.17% | 14,453 |
| TOTAL | 40,061 | 100.00% | 1,212,574 |

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1983

SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 5.5

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 29 | 0.09% | 172 |
| REAL EST MGMT | 207 | 0.63% | 1,226 |
| MANAGEMENT SVCS | 55 | 0.17% | 326 |
| STATE AGENCY SVCS | 48 | 0.15% | 284 |
| PUBLIC SERVICE | 23 | 0.07% | 136 |
| ISB | 245 | 0.74% | 1,451 |
| MOTOR POOL | 17 | 0.05% | 101 |
| OFFICE EQUIPMENT REPAIR | 1 | .00% | 6 |
| FEDERAL SURPLUS | 7 | 0.02% | 41 |
| CENT MNTNCE REVOLVING | 4 | 0.01% | 24 |
| MOVERS & DELIVERY | 11 | 0.03% | 65 |
| TELECOMMUNICATIONS | 4 | 0.01% | 24 |
| RESOURCE RECOVERY | 3 | 0.01% | 18 |
| MICROGRAPHICS | 17 | 0.05% | 101 |
| CENTRAL STORES | 16 | 0.05% | 95 |
| STATE REG-DOCUMENTS | 17 | 0.05% | 101 |
| ADDRESSING & INSERT | 7 | 0.02% | 41 |
| STATE PRINTER | 40 | 0.12% | 237 |
| COMMUTER VAN | 1 | .00% | 6 |
| CAPITOL PARKING | 9 | 0.03% | 53 |
| AGRICULTURE | 454 | 1.38% | 2,689 |
| ARTS BOARD | 11 | 0.03% | 65 |
| ATTORNEY GENERAL | 304 | 0.92% | 1,801 |
| AUDITOR | 122 | 0.37% | 723 |
| COMMERCE | 215 | 0.65% | 1,274 |
| COMMUNITY COLLEGE BD | 2,260 | 6.95% | 13,397 |
| CORRECTIONS | 1,769 | 5.36% | 10,478 |
| ECONOMIC SECURITY | 2,544 | 7.71% | 15,069 |
| EDUCATION | 701 | 2.12% | 4,152 |
| EMPLOYEE RELATIONS | 101 | 0.31% | 598 |
| ENERGY, ECONOMIC DVLPR | 160 | 0.48% | 948 |
| FINANCE | 122 | 0.37% | 723 |
| GOVERNOR | 50 | 0.15% | 296 |
| HANDICAPPED COUNCIL | 10 | 0.03% | 59 |
| HEALTH | 647 | 1.96% | 3,870 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 10 | 0.03% | 59 |
| NURSING | 18 | 0.05% | 107 |
| PHARMACY | 7 | 0.02% | 41 |
| DENTISTRY | 4 | 0.01% | 24 |
| CHIROPRACTORS | 2 | 0.01% | 12 |
| PSYCHOLOGY | 2 | 0.01% | 12 |
| OPTOMETRY | 1 | .00% | 6 |
| NURSING HOME ADM | 2 | 0.01% | 12 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 1 | .00% | 6 |
| HEARING EXAMINER | 57 | 0.17% | 333 |
| HIGHER ED COORD BD | 67 | 0.20% | 397 |
| HIGHER ED FAC AUTH | 2 | 0.01% | 12 |

SCHEDULE 5.5

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HOUSING FINANCE | 124 | 0.38% | 734 |
| HUMAN RIGHTS | 59 | 0.18% | 349 |
| INDIAN AFFAIRS | 7 | 0.02% | 41 |
| INVESTMENT BOARD | 30 | 0.09% | 178 |
| IRON RANGE RESOURCES | 58 | 0.18% | 344 |
| LABOR & INDUSTRY | 225 | 0.68% | 1,333 |
| LEGISLATIVE AUDIT | 68 | 0.21% | 403 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 24 | 0.07% | 142 |
| MILITARY AFFAIRS | 235 | 0.71% | 1,392 |
| MECC | 78 | 0.24% | 462 |
| NATURAL RESOURCES | 1,643 | 4.98% | 9,732 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 1 | .00% | 6 |
| BARBERS | 3 | 0.01% | 18 |
| ELECTRICITY | 18 | 0.05% | 107 |
| ARCHITECTS & ENG | 5 | 0.02% | 30 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 4 | 0.01% | 24 |
| PEACE OFFICERS | 9 | 0.03% | 53 |
| PLANNING | 130 | 0.39% | 770 |
| POLLUTION CONTROL | 372 | 1.13% | 2,203 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 1,631 | 4.94% | 9,661 |
| PUBLIC SERVICE | 87 | 0.26% | 515 |
| PUBLIC UTIL COMM | 29 | 0.09% | 172 |
| REVENUE | 990 | 3.00% | 5,864 |
| SECRETARY OF STATE | 36 | 0.11% | 213 |
| SENTENCE GUIDELINES | 4 | 0.01% | 24 |
| STATE RETIREMENT | 41 | 0.12% | 243 |
| STATE UNIV SYSTEM | 4,354 | 13.19% | 25,790 |
| SUPREME COURT | 111 | 0.34% | 657 |
| TEACHERS RETIREMENT | 54 | 0.16% | 320 |
| TRANSPORTATION | 4,425 | 13.41% | 26,111 |
| TREASURER | 20 | 0.06% | 118 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 315 | 0.95% | 1,866 |
| WASTE MGMT BD | 20 | 0.06% | 113 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 755 | 2.25% | 4,472 |
| WELFARE-INSTITUTIONS | 4,075 | 12.40% | 25,955 |
| 100 | 155 | 0.47% | 913 |
| OTHER | 410 | 1.24% | 2,429 |
| TOTAL | 33,009 | 100.00% | 195,525 |

ALLOCATION BASIS: AUTHORIZED COMPLEMENT 1984-85
SOURCE: CHAPTER LAWS

SCHEDULE 5.6

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DETAIL ALLOCATION-CENTRAL MAIL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 3,284 | 0.06% | 235 |
| REAL EST MGMT | 4,793 | 0.09% | 342 |
| MANAGEMENT SVCS | 9,292 | 0.18% | 664 |
| STATE AGENCY SVCS | 34,729 | 0.68% | 2,481 |
| PUBLIC SERVICE | 16,836 | 0.33% | 1,204 |
| ISB | 1,300 | 0.03% | 97 |
| MOTOR POOL | 353 | 0.01% | 25 |
| OFFICE EQUIPMENT REPAIR | 20 | .00% | 1 |
| FEDERAL SURPLUS | 2,912 | 0.06% | 208 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 138 | .00% | 10 |
| MICROGRAPHICS | 176 | .00% | 13 |
| CENTRAL STORES | 533 | 0.01% | 38 |
| STATE REG-DOCUMENTS | 41,680 | 0.81% | 2,978 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 603 | 0.01% | 43 |
| COMMUTER VAN | 46 | .00% | 3 |
| CAPITOL PARKING | 1,624 | 0.03% | 120 |
| AGRICULTURE | 57,494 | 1.12% | 4,108 |
| ARTS BOARD | 0 | 0.00% | 0 |
| ATTORNEY GENERAL | 37,083 | 0.72% | 2,650 |
| AUDITOR | 10,667 | 0.21% | 762 |
| COMMERCE | 61,819 | 1.21% | 4,424 |
| COMMUNITY COLLEGE BD | 39,238 | 0.77% | 2,804 |
| CORRECTIONS | 29,782 | 0.58% | 2,128 |
| ECONOMIC SECURITY | 13,460 | 0.26% | 962 |
| EDUCATION | 242,120 | 4.73% | 17,300 |
| EMPLOYEE RELATIONS | 43,097 | 0.84% | 3,079 |
| ENERGY, ECONOMIC DVLP | 169,306 | 3.31% | 12,397 |
| FINANCE | 127,311 | 2.50% | 9,132 |
| GOVERNOR | 14,664 | 0.29% | 1,048 |
| HANDICAPPED COUNCIL | 11,012 | 0.22% | 787 |
| HEALTH | 14,070 | 0.27% | 1,003 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 2,376 | 0.06% | 175 |
| NURSING | 3,837 | 0.07% | 274 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 538 | 0.01% | 38 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 425 | 0.01% | 30 |
| HIGHER ED COORD BD | 56,569 | 1.11% | 4,042 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DETAIL ALLOCATION-CENTRAL MAIL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HOUSING FINANCE | 37,876 | 0.74% | 2,706 |
| HUMAN RIGHTS | 10,597 | 0.21% | 757 |
| INDIAN AFFAIRS | 560 | 0.01% | 40 |
| INVESTMENT BOARD | 1,381 | 0.03% | 99 |
| IRON RANGE RESOURCES | 0 | 0.00% | 0 |
| LABOR & INDUSTRY | 79,469 | 1.55% | 5,678 |
| LEGISLATIVE AUDIT | 1,900 | 0.04% | 136 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 4,857 | 0.09% | 347 |
| MILITARY AFFAIRS | 12 | .00% | 1 |
| MECC | 9,053 | 0.18% | 647 |
| NATURAL RESOURCES | 308,863 | 6.03% | 22,069 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 262 | 0.01% | 19 |
| BARBERS | 1,935 | 0.04% | 138 |
| ELECTRICITY | 0 | 0.00% | 0 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 180 | .00% | 13 |
| ABSTRACTORS | 242 | .00% | 17 |
| ACCOUNTANCY | 7,514 | 0.15% | 537 |
| PEACE OFFICERS | 3,488 | 0.07% | 249 |
| PLANNING | 29,582 | 0.58% | 2,121 |
| POLLUTION CONTROL | 130 | .00% | 9 |
| PUB EMP RET ASSN | 89,729 | 1.75% | 6,383 |
| PUBLIC SAFETY | 1,416,893 | 27.68% | 101,241 |
| PUBLIC SERVICE | 1,865 | 0.04% | 133 |
| PUBLIC UTIL COMM | 5,289 | 0.10% | 378 |
| REVENUE | 973,296 | 19.02% | 69,545 |
| SECRETARY OF STATE | 41,453 | 0.81% | 2,962 |
| SENTENCE GUIDELINES | 600 | 0.01% | 43 |
| STATE RETIREMENT | 51,445 | 1.01% | 3,676 |
| STATE UNIV SYSTEM | 33,252 | 0.65% | 2,376 |
| SUPREME COURT | 44,241 | 0.86% | 3,161 |
| TEACHERS RETIREMENT | 72,103 | 1.41% | 5,152 |
| TRANSPORTATION | 168,515 | 3.29% | 12,041 |
| TREASURER | 3,785 | 0.07% | 270 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 6,418 | 0.13% | 459 |
| WASTE MGMT BD | 11,922 | 0.23% | 852 |
| WATER PLAN BD | 477 | 0.01% | 34 |
| WELFARE-CENT OFFICE | 612,961 | 11.98% | 42,738 |
| WELFARE-INSTITUTIONS | 0 | 0.00% | 0 |
| ZOO | 0 | 0.00% | 0 |
| OTHER | 31,861 | 0.62% | 2,230 |
| TOTAL | 5,118,076 | 100.00% | 365,700 |

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGES F.Y. 1983

SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 5.7

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | PROCURE | EMPLOYEE ASSIST | CENTRAL MAIL |
|-------------------------|---------|---------|-----------------|--------------|
| ADMINISTRATION | | | | |
| GENERAL SUPPORT | 991 | 584 | 172 | 235 |
| REAL EST MGMT | 29,162 | 27,594 | 1,226 | 342 |
| MANAGEMENT SVCS | 4,743 | 3,753 | 326 | 664 |
| STATE AGENCY SVCS | 4,211 | 1,446 | 284 | 2,481 |
| PUBLIC SERVICE | 5,001 | 3,661 | 136 | 1,204 |
| ISB | 18,648 | 17,104 | 1,451 | 93 |
| MOTOR POOL | 1,541 | 1,415 | 101 | 25 |
| OFFICE EQUIPMENT REPAIR | 315 | 308 | 6 | 1 |
| FEDERAL SURPLUS | 680 | 431 | 41 | 208 |
| CENT MNTNCE REVOLVING | 455 | 431 | 24 | 0 |
| MOVERS & DELIVERY | 496 | 431 | 65 | 0 |
| TELECOMMUNICATIONS | 916 | 892 | 24 | 0 |
| RESOURCE RECOVERY | 243 | 215 | 18 | 10 |
| MICROGRAPHICS | 1,344 | 1,230 | 101 | 13 |
| CENTRAL STORES | 4,471 | 4,338 | 95 | 38 |
| STATE REG-DOCUMENTS | 5,571 | 2,492 | 101 | 2,978 |
| ADDRESSING & INSERT | 379 | 338 | 41 | 0 |
| STATE PRINTER | 1,572 | 1,292 | 237 | 43 |
| COMMUTER VAN | 71 | 62 | 6 | 3 |
| CAPITOL PARKING | 634 | 461 | 53 | 120 |
| AGRICULTURE | 47,434 | 40,637 | 2,689 | 4,108 |
| ARTS BOARD | 680 | 615 | 65 | 0 |
| ATTORNEY GENERAL | 10,296 | 5,845 | 1,801 | 2,650 |
| AUDITOR | 3,731 | 2,246 | 723 | 762 |
| COMMERCE | 11,389 | 5,691 | 1,274 | 4,424 |
| COMMUNITY COLLEGE BD | 100,296 | 94,105 | 13,387 | 2,804 |
| CORRECTIONS | 93,973 | 81,367 | 10,478 | 2,128 |
| ECONOMIC SECURITY | 110,287 | 94,256 | 15,069 | 962 |
| EDUCATION | 54,798 | 33,346 | 4,152 | 17,300 |
| EMPLOYEE RELATIONS | 7,061 | 3,384 | 598 | 3,079 |
| ENERGY, ECONOMIC DVL P | 25,565 | 12,520 | 948 | 12,097 |
| FINANCE | 12,900 | 3,045 | 723 | 9,132 |
| GOVERNOR | 3,743 | 2,399 | 296 | 1,048 |
| HANDICAPPED COUNCIL | 1,738 | 892 | 59 | 787 |
| HEALTH | 40,829 | 35,992 | 3,832 | 1,005 |
| HEALTH LIC BDS | | | | |
| MEDICAL EXAMINERS | 572 | 308 | 59 | 205 |
| NURSING | 689 | 308 | 107 | 274 |
| PHARMACY | 226 | 185 | 41 | 0 |
| DENTISTRY | 732 | 708 | 24 | 0 |
| CHIROPRACTORS | 166 | 154 | 12 | 0 |
| PSYCHOLOGY | 296 | 246 | 12 | 38 |
| OPTOMETRY | 252 | 246 | 6 | 0 |
| NURSING HOME ADM | 104 | 92 | 12 | 0 |
| PODIATRY | 154 | 154 | 0 | 0 |
| VETERINARY MEDICINE | 129 | 123 | 6 | 0 |
| HEARING EXAMINER | 6,367 | 5,999 | 338 | 30 |
| HIGHER ED COORD BD | 10,715 | 6,276 | 397 | 4,042 |

SCHEDULE 5.7

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | PROCURE | EMPLOYEE ASSIST | CENTRAL MAIL |
|----------------------|-----------|-----------|-----------------|--------------|
| HIGHER ED FAC AUTH | 12 | 0 | 12 | 0 |
| HOUSING FINANCE | 8,454 | 5,014 | 734 | 2,706 |
| HUMAN RIGHTS | 3,536 | 2,430 | 349 | 757 |
| INDIAN AFFAIRS | 327 | 246 | 41 | 40 |
| INVESTMENT BOARD | 1,138 | 861 | 178 | 99 |
| IRON RANGE RESOURCES | 11,665 | 11,321 | 344 | 0 |
| LABOR & INDUSTRY | 16,055 | 9,044 | 1,333 | 5,678 |
| LEGISLATIVE AUDIT | 1,123 | 584 | 403 | 136 |
| LEGISLATURE | 1,507 | 1,507 | 0 | 0 |
| MEDIATION SVCS | 889 | 400 | 142 | 347 |
| MILITARY AFFAIRS | 10,468 | 9,075 | 1,392 | 1 |
| MECC | 20,920 | 19,811 | 462 | 647 |
| NATURAL RESOURCES | 141,315 | 109,514 | 9,732 | 22,069 |
| NON-HEALTH LIC BDS | | | | |
| BOXING | 117 | 92 | 6 | 19 |
| BARBERS | 402 | 246 | 18 | 138 |
| ELECTRICITY | 1,276 | 1,169 | 107 | 0 |
| ARCHITECTS & ENG | 338 | 308 | 30 | 0 |
| WATCHMAKERS | 105 | 92 | 0 | 13 |
| ABSTRACTORS | 48 | 31 | 0 | 17 |
| ACCOUNTANCY | 807 | 246 | 24 | 537 |
| PEACE OFFICERS | 1,286 | 984 | 53 | 249 |
| PLANNING | 15,504 | 12,613 | 770 | 2,121 |
| POLLUTION CONTROL | 17,039 | 14,827 | 2,203 | 9 |
| PUB EMP RET ASSN | 8,290 | 1,907 | 0 | 6,383 |
| PUBLIC SAFETY | 165,075 | 54,173 | 9,661 | 101,241 |
| PUBLIC SERVICE | 2,586 | 1,938 | 515 | 133 |
| PUBLIC UTIL COMM | 1,227 | 677 | 172 | 378 |
| REVENUE | 94,359 | 18,950 | 5,864 | 69,545 |
| SECRETARY OF STATE | 5,236 | 2,061 | 213 | 2,962 |
| SENTENCE GUIDELINES | 405 | 338 | 24 | 43 |
| STATE RETIREMENT | 6,565 | 2,646 | 243 | 3,676 |
| STATE UNIV SYSTEM | 136,234 | 108,068 | 25,790 | 2,376 |
| SUPREME COURT | 9,294 | 5,476 | 657 | 3,161 |
| TEACHERS RETIREMENT | 8,179 | 2,707 | 320 | 5,152 |
| TRANSPORTATION | 225,257 | 187,005 | 26,211 | 12,041 |
| TREASURER | 3,341 | 2,953 | 118 | 270 |
| UNIV OF MINN | 62 | 62 | 0 | 0 |
| VETERANS AFFAIRS | 7,893 | 5,568 | 1,866 | 459 |
| WASTE MGMT BD | 3,646 | 2,676 | 118 | 852 |
| WATER PLAN BD | 219 | 185 | 0 | 34 |
| WELFARE-CENT OFFICE | 95,736 | 47,466 | 4,472 | 43,798 |
| WELFARE-INSTITUTIONS | 103,509 | 67,524 | 35,985 | 0 |
| ZOO | 16,422 | 15,504 | 918 | 0 |
| OTHER | 19,167 | 14,458 | 2,429 | 2,280 |
| TOTAL | 1,793,599 | 1,232,374 | 195,525 | 365,700 |

STATE OF MINNESOTA
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION
NATURE AND EXTENT OF SERVICES

This function includes the costs of the Office of the Commissioner of Finance and Internal Audit, along with certain general government costs. Costs of the commissioner's office have been allocated to the divisions within the department based on their 1985 authorized complement.

The Internal Audit Division is allowable for plan purposes and has been directly allocated to accounting services.

Ref.: FMC 74-4, Attachment B, paragraphs B.10 and 4.

SCHEDULE 5.2

STATE OF MINNESOTA

FINANCE- FISCAL MGMT AND ADMN

COSTS TO BE ALLOCATED

| | | |
|-------------------------------------|---------|---------|
| EXPENDITURES PER 1985 APPROPRIATION | | 759,137 |
| DEDUCTIONS: | | |
| EQUIPMENT | (3,218) | |
| TOTAL DEDUCTIONS | | (3,218) |
| ALLOCATED ADDITIONS: | | |
| EQUIPMENT USE CHARGE | 12,751 | |
| ADMN-REAL ESTATE MGMT | 1,762 | |
| ADMN-MANAGEMENT SVCS | 39,776 | |
| ADMN-STATE AGENCY SVCS | 12,900 | |
| TOTAL ALLOCATED ADDITIONS | | 67,189 |
| TOTAL TO BE ALLOCATED | | 823,108 |

SCHEDULE 6.3

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | DEPT ADMN | AUDIT |
|---------------------------|---------|-----------------|--------------|--------|
| WAGES & BENEFITS | | | | |
| SALARY & WAGES | 443,010 | | 401,664 | 41,346 |
| OTHER EXPENSE & COST | | | | |
| SERVICES | 292,432 | | 292,432 | |
| SUPPLIES | 20,477 | | 20,477 | |
| EQUIPMENT | 3,218 | 3,218 | | |
| DEPARTMENTAL EXPENDITURES | 759,137 | 3,218 | 714,573 | 41,346 |
| COST ADJUSTMENTS | | | | |
| DEDUCTIONS | (3,218) | (3,218) | | |
| ADDITIONS | 67,189 | 67,189 | | |
| COST BY FUNCTION | 823,108 | 67,189 | 714,573 | 41,346 |
| REALLOCATE ADMN | 0 | (67,189) | 63,514 | 3,675 |
| ALLOCABLE COSTS | 823,108 | 0 | 778,087 | 45,021 |
| DISALLOWED | | | | |
| NET ALLOCATED | 823,108 | 0 | 778,087 | 45,021 |

SCHEDULE 6.4

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

DETAIL ALLOCATION-DEPT ADMN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------|---------------------|----------------------|-------------------|
| FIN-BUDGET | 29 | 23.77% | 184,955 |
| FIN-ACCOUNTING | 54 | 44.26% | 344,399 |
| FIN-OTHER | 26 | 21.31% | 165,822 |
| FIN-FIS MGMT/ADMN | 13 | 10.66% | 82,911 |
| TOTAL | 122 | 100.00% | 778,087 |

ALLOCATION BASIS: AUTHORIZED COMPLEMENT 1984-85

SOURCE: CHAPTER LAWS

SCHEDULE 6.5

STATE OF MINNESOTA

FINANCE-FISCAL MGMT & ADMN

DETAIL ALLOCATION-AUDIT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|--------------------|---------------------|----------------------|-------------------|
| FINANCE-ACCOUNTING | 100 | 100.00% | 45021 |
| TOTAL | 100 | 100.00% | 45021 |

ALLOCATION BASIS: DIRECT ALLOCATION

SCHEDULE 6.6

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | DEPT ADMN | AUDIT |
|----------------------|---------|--------------|--------|
| FIN-BUDGET | 184,955 | 184,955 | |
| FIN-ACCOUNTING | 389,420 | 344,399 | 45,021 |
| FIN-OTHER | 165,822 | 165,822 | |
| FIN-FISCAL MGMT/ADMN | 82,911 | 82,911 | |
| TOTAL ALLOCATED | 823,108 | 778,087 | 45,021 |

STATE OF MINNESOTA

FINANCE-BUDGET

NATURE AND EXTENT OF SERVICES

The Finance Department is responsible for preparation of the budget recommendations and control of the state's revenues and expenditures. A Finance Department representative serves as controller of each state department and agency with responsibility for review of all expenditures including personnel, budget transfers, allotment changes, and related documents to insure that state and federal funding agency laws and requirements are adhered to. The costs of the controllers are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in 1982-83. Controllers salaries are allocated to only the agencies to which they are assigned.

The Budget Support Unit prepares the budget, reviews budget changes, changes in grant funding, and related services to insure that state and federal regulation and laws concerning revenues, expenditures, and authorized positions are followed. The unit also performs certain functions relating to support of the state legislative process which have been disallowed as general government. The remaining functions are allowable for plan purposes and have been allocated based on the number of allotment accounts (AIDs) state accounting system as of September 7, 1983.

Ref.: FMC 74-4, Attachment B, paragraphs B.1 and 6.

SCHEDULE 7.2

STATE OF MINNESOTA

FINANCE-BUDGET

COSTS TO BE ALLOCATED

| | |
|-------------------------------------|-----------|
| EXPENDITURES PER 1985 APPROPRIATION | 1,478,762 |
|-------------------------------------|-----------|

DEDUCTIONS:

| | |
|------------------|---|
| TOTAL DEDUCTIONS | 0 |
|------------------|---|

ALLOCATED ADDITIONS:

| | |
|--------------------------|---------|
| FINANCE-FISCAL MGMT/ADMN | 184,955 |
|--------------------------|---------|

| | |
|---------------------------|---------|
| TOTAL ALLOCATED ADDITIONS | 184,955 |
|---------------------------|---------|

| | |
|-----------------------|-----------|
| TOTAL TO BE ALLOCATED | 1,663,717 |
|-----------------------|-----------|

SCHEDULE 7.3

STATE OF MINNESOTA

FINANCE-BUDGET

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | BUDGET CONTROL | BUDGET SUPPORT | GENERAL GOV'T |
|---------------------------|-----------|-----------------|-------------------|-------------------|------------------|
| WAGES & BENEFITS | | | | | |
| SALARY AND WAGES | 1,359,897 | | 1,006,583 | 323,024 | 30,290 |
| OTHER EXPENSE AND COST | | | | | |
| SERVICES | 118,865 | | 18,095 | 99,170 | 1,600 |
| DEPARTMENTAL EXPENDITURES | 1,478,762 | | 1,024,678 | 422,194 | 31,890 |
| COST ADJUSTMENTS | | | | | |
| DEDUCTIONS | 0 | 0 | | | |
| ADDITIONS | 184,955 | 184,955 | | | |
| COST BY FUNCTION | 1,663,717 | 184,955 | 1,024,678 | 422,194 | 31,890 |
| REALLOCATE ADMINISTRATION | 0 | (184,955) | 128,160 | 52,806 | 3,989 |
| ALLOCABLE COSTS | 1,663,717 | 0 | 1,152,838 | 475,000 | 35,879 |
| DISALLOWED | (35,879) | | | | (35,879) |
| NET ALLOCATED | 1,627,838 | | 1,152,838 | 475,000 | 0 |

SCHEDULE 7.4

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 2,257 | 0.11% | 569 |
| REAL EST MGMT | 11,741 | 0.56% | 2,961 |
| MANAGEMENT SVCS | 3,797 | 0.18% | 957 |
| STATE AGENCY SVCS | 9,681 | 0.46% | 2,441 |
| PUBLIC SERVICE | 2,678 | 0.13% | 675 |
| ISB | 12,345 | 0.59% | 3,113 |
| MOTOR POOL | 24,759 | 1.18% | 6,243 |
| OFFICE EQUIPMENT REPAIR | 4,692 | 0.22% | 1,183 |
| FEDERAL SURPLUS | 970 | 0.05% | 245 |
| CENT MNTNCE REVOLVING | 1,417 | 0.07% | 357 |
| MOVERS & DELIVERY | 726 | 0.03% | 183 |
| TELECOMMUNICATIONS | 15,685 | 0.75% | 3,955 |
| RESOURCE RECOVERY | 491 | 0.02% | 124 |
| MICROGRAPHICS | 1,791 | 0.09% | 452 |
| CENTRAL STORES | 18,102 | 0.86% | 4,565 |
| STATE REG-DOCUMENTS | 5,666 | 0.27% | 1,429 |
| ADDRESSING & INSERT | 2,502 | 0.12% | 631 |
| STATE PRINTER | 18,926 | 0.90% | 4,773 |
| COMMUTER VAN | 762 | 0.04% | 192 |
| CAPITOL PARKING | 2,072 | 0.10% | 522 |
| AGRICULTURE | 29,346 | 1.40% | 7,400 |
| ARTS BOARD | 1,512 | 0.07% | 381 |
| ATTORNEY GENERAL | 10,649 | 0.51% | 2,685 |
| AUDITOR | 3,614 | 0.17% | 911 |
| COMMERCE | 25,844 | 1.23% | 6,517 |
| COMMUNITY COLLEGE BD | 91,563 | 4.37% | 23,089 |
| CORRECTIONS | 88,556 | 4.23% | 22,331 |
| ECONOMIC SECURITY | 179,052 | 8.55% | 45,152 |
| EDUCATION | 95,140 | 4.54% | 23,991 |
| EMPLOYEE RELATIONS | 11,994 | 0.57% | 3,025 |
| ENERGY, ECONOMIC DVLP | 15,848 | 0.76% | 3,996 |
| FINANCE | 29,131 | 1.39% | 7,346 |
| GOVERNOR | 2,487 | 0.12% | 627 |
| HANDICAPPED COUNCIL | 1,448 | 0.07% | 365 |
| HEALTH | 54,391 | 2.60% | 13,716 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1,639 | 0.08% | 413 |
| NURSING | 3,186 | 0.15% | 803 |
| PHARMACY | 1,047 | 0.05% | 264 |
| DENTISTRY | 1,104 | 0.05% | 278 |
| CHIROPRACTORS | 378 | 0.02% | 95 |
| PSYCHOLOGY | 686 | 0.03% | 173 |
| OPTOMETRY | 353 | 0.02% | 89 |
| NURSING HOME ADM | 618 | 0.03% | 156 |
| PODIATRY | 189 | 0.01% | 48 |
| VETERINARY MEDICINE | 453 | 0.02% | 114 |
| HEARING EXAMINER | 4,657 | 0.22% | 1,174 |
| HIGHER ED COORD BD | 6,539 | 0.31% | 1,649 |
| HIGHER ED FAC AUTH | 38 | .00% | 10 |

SCHEDULE 7.4

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HOUSING FINANCE | 11,148 | 0.53% | 2,811 |
| HUMAN RIGHTS | 2,843 | 0.14% | 717 |
| INDIAN AFFAIRS | 658 | 0.03% | 166 |
| INVESTMENT BOARD | 765 | 0.04% | 193 |
| IRON RANGE RESOURCES | 13,177 | 0.63% | 3,323 |
| LABOR & INDUSTRY | 49,708 | 2.37% | 12,535 |
| LEGISLATIVE AUDIT | 1,211 | 0.06% | 305 |
| LEGISLATURE | 4,883 | 0.23% | 1,231 |
| MEDIATION SVCS | 1,122 | 0.05% | 283 |
| MILITARY AFFAIRS | 10,882 | 0.52% | 2,744 |
| MECC | 13,198 | 0.63% | 3,328 |
| NATURAL RESOURCES | 178,276 | 8.52% | 44,956 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 393 | 0.02% | 99 |
| BARBERS | 1,202 | 0.06% | 303 |
| ELECTRICITY | 3,719 | 0.18% | 938 |
| ARCHITECTS & ENG | 2,071 | 0.10% | 522 |
| WATCHMAKERS | 266 | 0.01% | 67 |
| ABSTRACTORS | 109 | 0.01% | 27 |
| ACCOUNTANCY | 1,259 | 0.06% | 317 |
| PEACE OFFICERS | 1,387 | 0.07% | 350 |
| PLANNING | 9,814 | 0.47% | 2,475 |
| POLLUTION CONTROL | 15,723 | 0.75% | 3,965 |
| PUB EMP RET ASSN | 5,249 | 0.25% | 1,324 |
| PUBLIC SAFETY | 296,941 | 14.18% | 74,880 |
| PUBLIC SERVICE | 4,558 | 0.22% | 1,149 |
| PUBLIC UTIL COMM | 1,313 | 0.06% | 331 |
| REVENUE | 70,135 | 3.35% | 17,686 |
| SECRETARY OF STATE | 9,062 | 0.43% | 2,285 |
| SENTENCE GUIDELINES | 592 | 0.03% | 149 |
| STATE RETIREMENT | 3,542 | 0.17% | 893 |
| STATE UNIV SYSTEM | 115,393 | 5.51% | 29,099 |
| SUPREME COURT | 8,689 | 0.42% | 2,191 |
| TEACHERS RETIREMENT | 2,415 | 0.12% | 609 |
| TRANSPORTATION | 165,925 | 7.93% | 41,841 |
| TREASURER | 3,446 | 0.16% | 869 |
| UNIV OF MINN | 859 | 0.04% | 217 |
| VETERANS AFFAIRS | 20,335 | 0.97% | 5,128 |
| WASTE MGMT BD | 2,601 | 0.12% | 656 |
| WATER PLAN BD | 401 | 0.02% | 101 |
| WELFARE-CENT OFFICE | 89,720 | 4.29% | 22,625 |
| WELFARE-INSTITUTIONS | 82,132 | 3.92% | 20,711 |
| ZOO | 19,870 | 0.95% | 5,011 |
| OTHER | 64,093 | 3.06% | 16,167 |
| TOTAL | 2,093,607 | 100.00% | 527,945 |

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS 1982-83

SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 7.5

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

| USER DEPARTMENT | TOTAL ALLOCATION | BUDGET CONTROL | CONTROLLER SALARIES |
|-------------------------|---------------------|-------------------|------------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 966 | 569 | 397 |
| REAL EST MGMT | 5,024 | 2,961 | 2,063 |
| MANAGEMENT SVCS | 1,624 | 957 | 667 |
| STATE AGENCY SVCS | 4,142 | 2,441 | 1,701 |
| PUBLIC SERVICE | 1,146 | 675 | 471 |
| ISB | 5,281 | 3,113 | 2,168 |
| MOTOR POOL | 10,590 | 6,243 | 4,347 |
| OFFICE EQUIPMENT REPAIR | 2,007 | 1,183 | 824 |
| FEDERAL SURPLUS | 416 | 245 | 171 |
| CENT MNTNCE REVOLVING | 606 | 357 | 249 |
| MOVERS & DELIVERY | 311 | 183 | 128 |
| TELECOMMUNICATIONS | 6,709 | 3,955 | 2,754 |
| RESOURCE RECOVERY | 211 | 124 | 87 |
| MICROGRAPHICS | 767 | 452 | 315 |
| CENTRAL STORES | 7,744 | 4,565 | 3,179 |
| STATE REG-DOCUMENTS | 2,424 | 1,429 | 995 |
| ADDRESSING & INSERT | 1,071 | 631 | 440 |
| STATE PRINTER | 8,075 | 4,773 | 3,302 |
| COMMUTER VAN | 326 | 192 | 134 |
| CAPITOL PARKING | 886 | 522 | 364 |
| AGRICULTURE | 12,503 | 7,400 | 5,103 |
| ARTS BOARD | 779 | 381 | 398 |
| ATTORNEY GENERAL | 4,555 | 2,685 | 1,870 |
| AUDITOR | 1,546 | 911 | 635 |
| COMMERCE | 24,385 | 6,517 | 17,868 |
| COMMUNITY COLLEGE BD | 49,504 | 23,089 | 26,415 |
| CORRECTIONS | 38,893 | 22,331 | 16,562 |
| ECONOMIC SECURITY | 78,639 | 45,152 | 33,487 |
| EDUCATION | 51,438 | 23,991 | 27,447 |
| EMPLOYEE RELATIONS | 7,691 | 3,025 | 4,666 |
| ENERGY, ECONOMIC DVLP | 12,596 | 3,996 | 8,600 |
| FINANCE | 12,462 | 7,346 | 5,116 |
| GOVERNOR | 1,064 | 627 | 437 |
| HANDICAPPED COUNCIL | 723 | 365 | 358 |
| HEALTH | 25,917 | 13,716 | 12,201 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 781 | 413 | 368 |
| NURSING | 1,518 | 803 | 715 |
| PHARMACY | 499 | 264 | 235 |
| DENTISTRY | 525 | 278 | 247 |
| CHIROPRACTORS | 180 | 95 | 85 |
| PSYCHOLOGY | 327 | 173 | 154 |
| OPTOMETRY | 169 | 89 | 80 |
| NURSING HOME ADM | 295 | 156 | 139 |
| PODIATRY | 91 | 48 | 43 |
| VETERINARY MEDICINE | 216 | 114 | 102 |
| HEARING EXAMINER | 1,993 | 1,174 | 819 |
| HIGHER ED COORD BD | 4,614 | 1,649 | 2,965 |

SCHEDULE 7.5

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

| USER DEPARTMENT | TOTAL ALLOCATION | BUDGET CONTROL | CONTROLLER SALARIES |
|----------------------|---------------------|-------------------|------------------------|
| HIGHER ED FAC AUTH | 27 | 10 | 17 |
| HOUSING FINANCE | 8,861 | 2,811 | 6,050 |
| HUMAN RIGHTS | 1,824 | 717 | 1,107 |
| INDIAN AFFAIRS | 328 | 166 | 162 |
| INVESTMENT BOARD | 328 | 193 | 135 |
| IRON RANGE RESOURCES | 6,580 | 3,323 | 3,257 |
| LABOR & INDUSTRY | 39,510 | 12,535 | 26,975 |
| LEGISLATIVE AUDIT | 1,143 | 305 | 838 |
| LEGISLATURE | 4,608 | 1,231 | 3,377 |
| MEDIATION SVCS | 719 | 283 | 436 |
| MILITARY AFFAIRS | 4,655 | 2,744 | 1,911 |
| MECC | 7,135 | 3,328 | 3,807 |
| NATURAL RESOURCES | 89,006 | 44,956 | 44,050 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 371 | 99 | 272 |
| BARBERS | 1,134 | 303 | 831 |
| ELECTRICITY | 2,956 | 938 | 2,018 |
| ARCHITECTS & ENG | 1,954 | 522 | 1,432 |
| WATCHMAKERS | 251 | 67 | 184 |
| ABSTRACTORS | 102 | 27 | 75 |
| ACCOUNTANCY | 1,187 | 317 | 870 |
| PEACE OFFICERS | 591 | 350 | 241 |
| PLANNING | 6,292 | 2,475 | 3,817 |
| POLLUTION CONTROL | 7,850 | 3,965 | 3,885 |
| PUB EMP RET ASSN | 9,741 | 1,324 | 8,417 |
| PUBLIC SAFETY | 126,512 | 74,880 | 51,632 |
| PUBLIC SERVICE | 3,623 | 1,149 | 2,474 |
| PUBLIC UTIL COMM | 1,043 | 331 | 712 |
| REVENUE | 44,963 | 17,686 | 27,277 |
| SECRETARY OF STATE | 3,877 | 2,285 | 1,592 |
| SENTENCE GUIDELINES | 260 | 149 | 111 |
| STATE RETIREMENT | 6,573 | 893 | 5,680 |
| STATE UNIV SYSTEM | 81,432 | 29,099 | 52,333 |
| SUPREME COURT | 8,199 | 2,191 | 6,008 |
| TEACHERS RETIREMENT | 4,482 | 609 | 3,873 |
| TRANSPORTATION | 85,509 | 41,841 | 43,668 |
| TREASURER | 1,475 | 869 | 606 |
| UNIV OF MINN | 607 | 217 | 390 |
| VETERANS AFFAIRS | 13,037 | 5,128 | 7,909 |
| WASTE MGMT BD | 1,299 | 656 | 643 |
| WATER PLAN BD | 257 | 101 | 156 |
| WELFARE-CENT OFFICE | 96,324 | 22,625 | 73,699 |
| WELFARE-INSTITUTIONS | 39,134 | 20,711 | 18,423 |
| ZOO | 10,240 | 5,011 | 5,229 |
| OTHER | 32,610 | 16,167 | 16,443 |
| TOTAL | 1,152,838 | 527,945 | 624,893 |

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 8 | 0.13% | 632 |
| REAL EST MGMT | 49 | 0.82% | 3,873 |
| MANAGEMENT SVCS | 10 | 0.17% | 790 |
| STATE AGENCY SVCS | 5 | 0.08% | 395 |
| PUBLIC SERVICE | 16 | 0.27% | 1,265 |
| ISB | 21 | 0.35% | 1,660 |
| MOTOR POOL | 3 | 0.05% | 237 |
| OFFICE EQUIPMENT REPAIR | 5 | 0.08% | 395 |
| FEDERAL SURPLUS | 1 | 0.02% | 79 |
| CENT MNTNCE REVOLVING | 1 | 0.02% | 79 |
| MOVERS & DELIVERY | 1 | 0.02% | 79 |
| TELECOMMUNICATIONS | 1 | 0.02% | 79 |
| RESOURCE RECOVERY | 1 | 0.02% | 79 |
| MICROGRAPHICS | 1 | 0.02% | 79 |
| CENTRAL STORES | 3 | 0.05% | 237 |
| STATE REG-DOCUMENTS | 5 | 0.08% | 395 |
| ADDRESSING & INSERT | 3 | 0.05% | 237 |
| STATE PRINTER | 8 | 0.13% | 632 |
| COMMUTER VAN | 1 | 0.02% | 79 |
| CAPITOL PARKING | 3 | 0.05% | 237 |
| AGRICULTURE | 113 | 1.88% | 8,932 |
| ARTS BOARD | 20 | 0.33% | 1,581 |
| ATTORNEY GENERAL | 42 | 0.70% | 3,320 |
| AUDITOR | 9 | 0.15% | 711 |
| COMMERCE | 43 | 0.72% | 3,399 |
| COMMUNITY COLLEGE BD | 86 | 1.43% | 6,798 |
| CORRECTIONS | 537 | 8.94% | 42,449 |
| ECONOMIC SECURITY | 204 | 3.39% | 16,126 |
| EDUCATION | 400 | 6.66% | 31,619 |
| EMPLOYEE RELATIONS | 24 | 0.40% | 1,897 |
| ENERGY, ECONOMIC DVLP | 167 | 2.78% | 13,201 |
| FINANCE | 135 | 2.25% | 10,671 |
| GOVERNOR | 14 | 0.23% | 1,107 |
| HANDICAPPED COUNCIL | 6 | 0.10% | 474 |
| HEALTH | 458 | 7.62% | 36,204 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 2 | 0.03% | 158 |
| NURSING | 2 | 0.03% | 158 |
| PHARMACY | 2 | 0.03% | 158 |
| DENTISTRY | 2 | 0.03% | 158 |
| CHIROPRACTORS | 2 | 0.03% | 158 |
| PSYCHOLOGY | 1 | 0.02% | 79 |
| OPTOMETRY | 1 | 0.02% | 79 |
| NURSING HOME ADM | 2 | 0.03% | 158 |
| PODIATRY | 1 | 0.02% | 79 |
| VETERINARY MEDICINE | 2 | 0.03% | 158 |
| HEARING EXAMINER | 8 | 0.13% | 632 |
| HIGHER ED COORD BD | 36 | 0.60% | 2,846 |
| HIGHER ED FAC AUTH | 1 | 0.02% | 79 |

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HOUSING FINANCE | 78 | 1.30% | 6,166 |
| HUMAN RIGHTS | 91 | 1.51% | 7,193 |
| INDIAN AFFAIRS | 10 | 0.17% | 790 |
| INVESTMENT BOARD | 24 | 0.40% | 1,897 |
| IRON RANGE RESOURCES | 80 | 1.33% | 6,324 |
| LABOR & INDUSTRY | 138 | 2.30% | 10,909 |
| LEGISLATIVE AUDIT | 5 | 0.08% | 395 |
| LEGISLATURE | 25 | 0.42% | 1,976 |
| MEDIATION SVCS | 4 | 0.07% | 316 |
| MILITARY AFFAIRS | 42 | 0.70% | 3,320 |
| MECC | 39 | 0.65% | 3,083 |
| NATURAL RESOURCES | 854 | 14.21% | 67,507 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 2 | 0.03% | 158 |
| BARBERS | 2 | 0.03% | 158 |
| ELECTRICITY | 9 | 0.15% | 711 |
| ARCHITECTS & ENG | 2 | 0.03% | 158 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 2 | 0.03% | 158 |
| ACCOUNTANCY | 2 | 0.03% | 158 |
| PEACE OFFICERS | 3 | 0.05% | 237 |
| PLANNING | 77 | 1.28% | 6,087 |
| POLLUTION CONTROL | 103 | 1.71% | 8,142 |
| PUB EMP RET ASSN | 6 | 0.10% | 474 |
| PUBLIC SAFETY | 190 | 3.16% | 15,019 |
| PUBLIC SERVICE | 13 | 0.22% | 1,028 |
| PUBLIC UTIL COMM | 6 | 0.10% | 474 |
| REVENUE | 193 | 3.21% | 15,256 |
| SECRETARY OF STATE | 13 | 0.22% | 1,028 |
| SENTENCE GUIDELINES | 5 | 0.08% | 395 |
| STATE RETIREMENT | 15 | 0.25% | 1,186 |
| STATE UNIV SYSTEM | 105 | 1.75% | 8,300 |
| SUPREME COURT | 41 | 0.68% | 3,241 |
| TEACHERS RETIREMENT | 5 | 0.08% | 395 |
| TRANSPORTATION | 434 | 7.22% | 34,307 |
| TREASURER | 8 | 0.13% | 632 |
| UNIV OF MINN | 47 | 0.78% | 3,715 |
| VETERANS AFFAIRS | 97 | 1.61% | 7,668 |
| WASTE MGMT BD | 9 | 0.15% | 711 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 302 | 5.03% | 23,873 |
| WELFARE-INSTITUTIONS | 264 | 4.39% | 20,869 |
| ZOO | 82 | 1.36% | 6,482 |
| OTHER | 116 | 1.93% | 9,177 |
| TOTAL | 6009 | 100.00% | 475,000 |

ALLOCATION BASIS: NUMBER OF AID'S (ALLOTMENT ACCOUNTS) 9-7-83

SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | BUDGET CONTROL | BUDGET SUPPORT |
|-------------------------|--------|-------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 1,598 | 966 | 632 |
| REAL EST MGMT | 8,897 | 5,024 | 3,873 |
| MANAGEMENT SVCS | 2,414 | 1,624 | 790 |
| STATE AGENCY SVCS | 4,537 | 4,142 | 395 |
| PUBLIC SERVICE | 2,411 | 1,146 | 1,265 |
| ISB | 6,941 | 5,281 | 1,660 |
| MOTOR POOL | 10,827 | 10,590 | 237 |
| OFFICE EQUIPMENT REPAIR | 2,402 | 2,007 | 395 |
| FEDERAL SURPLUS | 495 | 416 | 79 |
| CENT MNTNCE REVOLVING | 685 | 606 | 79 |
| MOVERS & DELIVERY | 390 | 311 | 79 |
| TELECOMMUNICATIONS | 6,788 | 6,709 | 79 |
| RESOURCE RECOVERY | 290 | 211 | 79 |
| MICROGRAPHICS | 846 | 767 | 79 |
| CENTRAL STORES | 7,981 | 7,744 | 237 |
| STATE REG-DOCUMENTS | 2,819 | 2,424 | 395 |
| ADDRESSING & INSERT | 1,308 | 1,071 | 237 |
| STATE PRINTER | 8,707 | 8,075 | 632 |
| COMMUTER VAN | 405 | 326 | 79 |
| CAPITOL PARKING | 1,123 | 886 | 237 |
| AGRICULTURE | 21,435 | 12,503 | 8,932 |
| ARTS BOARD | 2,360 | 779 | 1,581 |
| ATTORNEY GENERAL | 7,875 | 4,555 | 3,320 |
| AUDITOR | 2,257 | 1,546 | 711 |
| COMMERCE | 27,784 | 24,385 | 3,399 |
| COMMUNITY COLLEGE BD | 56,302 | 49,504 | 6,798 |
| CORRECTIONS | 81,342 | 38,893 | 42,449 |
| ECONOMIC SECURITY | 94,765 | 78,639 | 16,126 |
| EDUCATION | 83,057 | 51,438 | 31,619 |
| EMPLOYEE RELATIONS | 9,588 | 7,691 | 1,897 |
| ENERGY, ECONOMIC DVLP | 25,797 | 12,596 | 13,201 |
| FINANCE | 23,133 | 12,462 | 10,671 |
| GOVERNOR | 2,171 | 1,064 | 1,107 |
| HANDICAPPED COUNCIL | 1,197 | 723 | 474 |
| HEALTH | 62,121 | 25,917 | 36,204 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 939 | 781 | 158 |
| NURSING | 1,676 | 1,518 | 158 |
| PHARMACY | 657 | 499 | 158 |
| DENTISTRY | 683 | 525 | 158 |
| CHIROPRACTORS | 338 | 180 | 158 |
| PSYCHOLOGY | 406 | 327 | 79 |
| OPTOMETRY | 248 | 169 | 79 |
| NURSING HOME ADM | 453 | 295 | 158 |
| PODIATRY | 170 | 91 | 79 |
| VETERINARY MEDICINE | 374 | 216 | 158 |
| HEARING EXAMINER | 2,625 | 1,993 | 632 |
| HIGHER ED COORD BD | 7,460 | 4,614 | 2,846 |

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | BUDGET CONTROL | BUDGET SUPPORT |
|----------------------|-----------|-------------------|-------------------|
| HIGHER ED FAC AUTH | 106 | 27 | 79 |
| HOUSING FINANCE | 15,027 | 8,861 | 6,166 |
| HUMAN RIGHTS | 9,017 | 1,824 | 7,193 |
| INDIAN AFFAIRS | 1,118 | 328 | 790 |
| INVESTMENT BOARD | 2,225 | 328 | 1,897 |
| IRON RANGE RESOURCES | 12,904 | 6,580 | 6,324 |
| LABOR & INDUSTRY | 50,419 | 39,510 | 10,909 |
| LEGISLATIVE AUDIT | 1,538 | 1,143 | 395 |
| LEGISLATURE | 6,584 | 4,608 | 1,976 |
| MEDIATION SVCS | 1,035 | 719 | 316 |
| MILITARY AFFAIRS | 7,975 | 4,655 | 3,320 |
| MECC | 10,218 | 7,135 | 3,083 |
| NATURAL RESOURCES | 156,513 | 89,006 | 67,507 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 529 | 371 | 158 |
| BARBERS | 1,292 | 1,134 | 158 |
| ELECTRICITY | 3,667 | 2,956 | 711 |
| ARCHITECTS & ENG | 2,112 | 1,954 | 158 |
| WATCHMAKERS | 251 | 251 | 0 |
| ABSTRACTORS | 260 | 102 | 158 |
| ACCOUNTANCY | 1,345 | 1,187 | 158 |
| PEACE OFFICERS | 828 | 591 | 237 |
| PLANNING | 12,379 | 6,292 | 6,087 |
| POLLUTION CONTROL | 15,992 | 7,850 | 8,142 |
| PUB EMP RET ASSN | 10,215 | 9,741 | 474 |
| PUBLIC SAFETY | 141,531 | 126,512 | 15,019 |
| PUBLIC SERVICE | 4,651 | 3,623 | 1,028 |
| PUBLIC UTIL COMM | 1,517 | 1,043 | 474 |
| REVENUE | 60,219 | 44,963 | 15,256 |
| SECRETARY OF STATE | 4,905 | 3,877 | 1,028 |
| SENTENCE GUIDELINES | 655 | 260 | 395 |
| STATE RETIREMENT | 7,759 | 6,573 | 1,186 |
| STATE UNIV SYSTEM | 89,732 | 81,432 | 8,300 |
| SUPREME COURT | 11,440 | 8,199 | 3,241 |
| TEACHERS RETIREMENT | 4,877 | 4,482 | 395 |
| TRANSPORTATION | 119,816 | 85,509 | 34,307 |
| TREASURER | 2,107 | 1,475 | 632 |
| UNIV OF MINN | 4,322 | 607 | 3,715 |
| VETERANS AFFAIRS | 20,705 | 13,037 | 7,668 |
| WASTE MGMT BD | 2,010 | 1,299 | 711 |
| WATER PLAN BD | 257 | 257 | 0 |
| WELFARE-CENT OFFICE | 120,197 | 96,324 | 23,873 |
| WELFARE-INSTITUTIONS | 60,003 | 39,134 | 20,869 |
| ZOO | 16,722 | 10,240 | 6,482 |
| OTHER | 41,787 | 32,610 | 9,177 |
| TOTAL | 1,627,838 | 1,152,838 | 475,000 |

SCHEDULE 8.1
FISCAL 85 BUDGET

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

The Accounting Division of the Finance Department pre-audits claims for payment, encumbers expenditures prior to payment, handles statewide accounting, and related activities. Most of the costs are allowable for plan purposes. (Costs of tax refunds, support to the Legislature, and debt accounting are disallowed as general government.)

The costs of the remaining functions have been allocated based on the number of accounting transactions processed for each department in 1982-83.

Ref.: FMC 74-4, Attachment B, paragraph B.1.

SCHEDULE 8.2

STATE OF MINNESOTA

FINANCE-ACCOUNTING

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 APPROPRIATION

3,229,207

DEDUCTIONS:

TOTAL DEDUCTIONS

0

ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMN

389,420

TOTAL ALLOCATED ADDITIONS

389,420

TOTAL TO BE ALLOCATED

3,618,627

SCHEDULE 8.3

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | ACCOUNTING SERVICES | GENERAL GOV'T |
|----------------------|-----------|-----------------|------------------------|------------------|
| WAGES & BENEFITS | | | | |
| SALARY & WAGES | 1,592,332 | | 1,490,264 | 102,068 |
| OTHER EXPENSE & COST | | | | |
| SERVICES | 1,626,690 | | 1,500,947 | 125,743 |
| SUPPLIES | 10,185 | | 9,397 | 788 |
| DEPARTMENTAL EXPEND | 3,229,207 | | 3,000,608 | 228,599 |
| COST ADJUSTMENTS | | | | |
| DEDUCTIONS | 0 | (0) | | |
| ADDITIONS | 389,420 | 389,420 | | |
| COST BY FUNCTION | 3,618,627 | 389,420 | 3,000,608 | 228,599 |
| REALLOCATE ADMN | 0 | (389,420) | 361,853 | 27,567 |
| ALLOCABLE COSTS | 3,618,627 | 0 | 3,362,461 | 256,166 |
| DISALLOWED. | (256,166) | | | (256,166) |
| NET ALLOCATED | 3,362,461 | 0 | 3,362,461 | 0 |

SCHEDULE 8.4

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DETAIL ALLOCATION-ACCOUNTING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 2,257 | 0.11% | 3,625 |
| REAL EST MGMT | 11,741 | 0.56% | 18,857 |
| MANAGEMENT SVCS | 3,797 | 0.18% | 6,098 |
| STATE AGENCY SVCS | 9,681 | 0.46% | 15,548 |
| PUBLIC SERVICE | 2,678 | 0.13% | 4,301 |
| ISB | 12,345 | 0.59% | 19,827 |
| MOTOR POOL | 24,759 | 1.18% | 39,764 |
| OFFICE EQUIPMENT REPAIR | 4,692 | 0.22% | 7,536 |
| FEDERAL SURPLUS | 970 | 0.05% | 1,558 |
| CENT MNTNCE REVOLVING | 1,417 | 0.07% | 2,276 |
| MOVERS & DELIVERY | 726 | 0.03% | 1,166 |
| TELECOMMUNICATIONS | 15,685 | 0.75% | 25,191 |
| RESOURCE RECOVERY | 491 | 0.02% | 789 |
| MICROGRAPHICS | 1,791 | 0.09% | 2,876 |
| CENTRAL STORES | 18,102 | 0.86% | 29,073 |
| STATE REG-DOCUMENTS | 5,666 | 0.27% | 9,100 |
| ADDRESSING & INSERT | 2,502 | 0.12% | 4,018 |
| STATE PRINTER | 18,926 | 0.90% | 30,396 |
| COMMUTER VAN | 762 | 0.04% | 1,224 |
| CAPITOL PARKING | 2,072 | 0.10% | 3,328 |
| AGRICULTURE | 29,346 | 1.40% | 47,131 |
| ARTS BOARD | 1,512 | 0.07% | 2,428 |
| ATTORNEY GENERAL | 10,649 | 0.51% | 17,103 |
| AUDITOR | 3,614 | 0.17% | 5,804 |
| COMMERCE | 25,844 | 1.23% | 41,507 |
| COMMUNITY COLLEGE BD | 91,563 | 4.37% | 147,056 |
| CORRECTIONS | 88,556 | 4.23% | 142,226 |
| ECONOMIC SECURITY | 179,052 | 8.55% | 287,568 |
| EDUCATION | 95,140 | 4.54% | 152,801 |
| EMPLOYEE RELATIONS | 11,994 | 0.57% | 19,263 |
| ENERGY, ECONOMIC DVLP | 15,848 | 0.76% | 25,453 |
| FINANCE | 29,131 | 1.39% | 46,786 |
| GOVERNOR | 2,487 | 0.12% | 3,994 |
| HANDICAPPED COUNCIL | 1,448 | 0.07% | 2,326 |
| HEALTH | 54,391 | 2.60% | 87,355 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1,639 | 0.08% | 2,632 |
| NURSING | 3,186 | 0.15% | 5,117 |
| PHARMACY | 1,047 | 0.05% | 1,682 |
| DENTISTRY | 1,104 | 0.05% | 1,773 |
| CHIROPRACTORS | 378 | 0.02% | 607 |
| PSYCHOLOGY | 686 | 0.03% | 1,102 |
| OPTOMETRY | 353 | 0.02% | 567 |
| NURSING HOME ADM | 618 | 0.03% | 993 |
| PODIATRY | 189 | 0.01% | 304 |
| VETERINARY MEDICINE | 453 | 0.02% | 728 |
| HEARING EXAMINER | 4,657 | 0.22% | 7,479 |
| HIGHER ED COORD BD | 6,539 | 0.31% | 10,502 |
| HIGHER ED FAC AUTH | 38 | .00% | 61 |

SCHEDULE 8.4

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DETAIL ALLOCATION-ACCOUNTING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HOUSING FINANCE | 11,148 | 0.53% | 17,904 |
| HUMAN RIGHTS | 2,843 | 0.14% | 4,566 |
| INDIAN AFFAIRS | 658 | 0.03% | 1,057 |
| INVESTMENT BOARD | 765 | 0.04% | 1,229 |
| IRON RANGE RESOURCES | 13,177 | 0.63% | 21,163 |
| LABOR & INDUSTRY | 49,708 | 2.37% | 79,834 |
| LEGISLATIVE AUDIT | 1,211 | 0.06% | 1,945 |
| LEGISLATURE | 4,883 | 0.23% | 7,842 |
| MEDIATION SVCS | 1,122 | 0.05% | 1,802 |
| MILITARY AFFAIRS | 10,882 | 0.52% | 17,477 |
| MECC | 13,198 | 0.63% | 21,197 |
| NATURAL RESOURCES | 178,276 | 8.52% | 286,322 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 393 | 0.02% | 631 |
| BARBERS | 1,202 | 0.06% | 1,930 |
| ELECTRICITY | 3,719 | 0.18% | 5,973 |
| ARCHITECTS & ENG | 2,071 | 0.10% | 3,326 |
| WATCHMAKERS | 266 | 0.01% | 427 |
| ABSTRACTORS | 109 | 0.01% | 175 |
| ACCOUNTANCY | 1,259 | 0.06% | 2,022 |
| PEACE OFFICERS | 1,387 | 0.07% | 2,228 |
| PLANNING | 9,814 | 0.47% | 15,762 |
| POLLUTION CONTROL | 15,723 | 0.75% | 25,252 |
| PUB EMP RET ASSN | 5,249 | 0.25% | 8,430 |
| PUBLIC SAFETY | 296,941 | 14.18% | 476,905 |
| PUBLIC SERVICE | 4,558 | 0.22% | 7,320 |
| PUBLIC UTIL COMM | 1,313 | 0.06% | 2,109 |
| REVENUE | 70,135 | 3.35% | 112,641 |
| SECRETARY OF STATE | 9,062 | 0.43% | 14,554 |
| SENTENCE GUIDELINES | 592 | 0.03% | 951 |
| STATE RETIREMENT | 3,542 | 0.17% | 5,689 |
| STATE UNIV SYSTEM | 115,393 | 5.51% | 185,328 |
| SUPREME COURT | 8,689 | 0.42% | 13,955 |
| TEACHERS RETIREMENT | 2,415 | 0.12% | 3,879 |
| TRANSPORTATION | 165,925 | 7.93% | 266,486 |
| TREASURER | 3,446 | 0.16% | 5,534 |
| UNIV OF MINN | 859 | 0.04% | 1,380 |
| VETERANS AFFAIRS | 20,335 | 0.97% | 32,659 |
| WASTE MGMT BD | 2,601 | 0.12% | 4,177 |
| WATER PLAN BD | 401 | 0.02% | 644 |
| WELFARE-CENT OFFICE | 89,720 | 4.29% | 144,096 |
| WELFARE-INSTITUTIONS | 82,132 | 3.92% | 131,909 |
| ZOO | 19,870 | 0.95% | 31,912 |
| OTHER | 64,093 | 3.06% | 102,940 |
| TOTAL | 2,093,607 | 100.00% | 3,362,461 |

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS 1982-83

SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | ACCOUNTING SERVICES |
|-------------------------|---------|---------------------|
| ADMINISTRATION | | |
| GENERAL SUPPORT | 3,625 | 3,625 |
| REAL EST MGMT | 18,857 | 18,857 |
| MANAGEMENT SVCS | 6,098 | 6,098 |
| STATE AGENCY SVCS | 15,548 | 15,548 |
| PUBLIC SERVICE | 4,301 | 4,301 |
| ISB | 19,827 | 19,827 |
| MOTOR POOL | 39,764 | 39,764 |
| OFFICE EQUIPMENT REPAIR | 7,536 | 7,536 |
| FEDERAL SURPLUS | 1,558 | 1,558 |
| CENT MNTNCE REVOLVING | 2,276 | 2,276 |
| MOVERS & DELIVERY | 1,166 | 1,166 |
| TELECOMMUNICATIONS | 25,191 | 25,191 |
| RESOURCE RECOVERY | 789 | 789 |
| MICROGRAPHICS | 2,876 | 2,876 |
| CENTRAL STORES | 29,073 | 29,073 |
| STATE REG-DOCUMENTS | 9,100 | 9,100 |
| ADDRESSING & INSERT | 4,018 | 4,018 |
| STATE PRINTER | 30,396 | 30,396 |
| COMMUTER VAN | 1,224 | 1,224 |
| CAPITOL PARKING | 3,328 | 3,328 |
| AGRICULTURE | 47,131 | 47,131 |
| ARTS BOARD | 2,428 | 2,428 |
| ATTORNEY GENERAL | 17,103 | 17,103 |
| AUDITOR | 5,804 | 5,804 |
| COMMERCE | 41,507 | 41,507 |
| COMMUNITY COLLEGE BD | 147,056 | 147,056 |
| CORRECTIONS | 142,226 | 142,226 |
| ECONOMIC SECURITY | 287,568 | 287,568 |
| EDUCATION | 152,801 | 152,801 |
| EMPLOYEE RELATIONS | 19,263 | 19,263 |
| ENERGY, ECONOMIC DVLP | 25,453 | 25,453 |
| FINANCE | 46,786 | 46,786 |
| GOVERNOR | 3,994 | 3,994 |
| HANDICAPPED COUNCIL | 2,326 | 2,326 |
| HEALTH | 87,355 | 87,355 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 2,632 | 2,632 |
| NURSING | 5,117 | 5,117 |
| PHARMACY | 1,682 | 1,682 |
| DENTISTRY | 1,773 | 1,773 |
| CHIROPRACTORS | 607 | 607 |
| PSYCHOLOGY | 1,102 | 1,102 |
| OPTOMETRY | 567 | 567 |
| NURSING HOME ADM | 993 | 993 |
| PODIATRY | 304 | 304 |
| VETERINARY MEDICINE | 728 | 728 |
| HEARING EXAMINER | 7,479 | 7,479 |
| HIGHER ED COORD BD | 10,502 | 10,502 |
| HIGHER ED FAC AUTH | 61 | 61 |

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | ACCOUNTING SERVICES |
|----------------------|-----------|---------------------|
| HOUSING FINANCE | 17,904 | 17,904 |
| HUMAN RIGHTS | 4,566 | 4,566 |
| INDIAN AFFAIRS | 1,057 | 1,057 |
| INVESTMENT BOARD | 1,229 | 1,229 |
| IRON RANGE RESOURCES | 21,163 | 21,163 |
| LABOR & INDUSTRY | 79,834 | 79,834 |
| LEGISLATIVE AUDIT | 1,945 | 1,945 |
| LEGISLATURE | 7,842 | 7,842 |
| MEDIATION SVCS | 1,802 | 1,802 |
| MILITARY AFFAIRS | 17,477 | 17,477 |
| MECC | 21,197 | 21,197 |
| NATURAL RESOURCES | 286,322 | 286,322 |
| NON-HEALTH LIC BDS | | |
| BOXING | 631 | 631 |
| BARBERS | 1,930 | 1,930 |
| ELECTRICITY | 5,973 | 5,973 |
| ARCHITECTS & ENG | 3,326 | 3,326 |
| WATCHMAKERS | 427 | 427 |
| ABSTRACTORS | 175 | 175 |
| ACCOUNTANCY | 2,022 | 2,022 |
| PEACE OFFICERS | 2,228 | 2,228 |
| PLANNING | 15,762 | 15,762 |
| POLLUTION CONTROL | 25,252 | 25,252 |
| PUB EMP RET ASSN | 8,430 | 8,430 |
| PUBLIC SAFETY | 476,905 | 476,905 |
| PUBLIC SERVICE | 7,320 | 7,320 |
| PUBLIC UTIL COMM | 2,109 | 2,109 |
| REVENUE | 112,641 | 112,641 |
| SECRETARY OF STATE | 14,554 | 14,554 |
| SENTENCE GUIDELINES | 951 | 951 |
| STATE RETIREMENT | 5,689 | 5,689 |
| STATE UNIV SYSTEM | 185,328 | 185,328 |
| SUPREME COURT | 13,955 | 13,955 |
| TEACHERS RETIREMENT | 3,879 | 3,879 |
| TRANSPORTATION | 266,486 | 266,486 |
| TREASURER | 5,534 | 5,534 |
| UNIV OF MINN | 1,380 | 1,380 |
| VETERANS AFFAIRS | 32,659 | 32,659 |
| WASTE MGMT BD | 4,177 | 4,177 |
| WATER PLAN BD | 644 | 644 |
| WELFARE-CENT OFFICE | 144,096 | 144,096 |
| WELFARE-INSTITUTIONS | 131,909 | 131,909 |
| ZOO | 31,912 | 31,912 |
| OTHER | 102,940 | 102,940 |
| TOTAL | 3,362,461 | 3,362,461 |

STATE OF MINNESOTA
FINANCE - OTHER SERVICES
NATURE AND EXTENT OF SERVICES

The Finance Department performs certain other services for state agencies including financial reporting, payroll, debt management, and economic analysis. Financial reporting includes the costs of review and reporting on expenditures and revenues for the state and funding agencies. Costs are allowable and have been allocated based on the number of accounting transactions processed for each department in 1982-83.

The Department of Finance is also the lead state agency for federal single audit purposes. These costs are budgeted in the Financial Reporting Section, but have been separated out for allocation purposes. Costs are allowable for plan purposes and have been directly allocated to a cost center called Single Audit.

The cost of central payroll is also allowable and has been allocated based on total 1982-83 payroll transactions processed. Costs of debt management and economic analysis are considered general government and have not been allocated.

Ref.: FMC 74-4, Attachment B, paragraphs B.1 and 21.
Circular A-102 Attachment P

SCHEDULE 9.2

STATE OF MINNESOTA

FINANCE-OTHER

COSTS TO BE ALLOCATED

| | |
|-------------------------------------|-----------|
| EXPENDITURES PER 1985 APPROPRIATION | 1,549,006 |
|-------------------------------------|-----------|

DEDUCTIONS:

TOTAL DEDUCTIONS

ALLOCATED ADDITIONS:

| | |
|----------------------|---------|
| FIN-FISCAL MGMT/ADMN | 165,822 |
|----------------------|---------|

| | |
|---------------------------|---------|
| TOTAL ALLOCATED ADDITIONS | 165,822 |
|---------------------------|---------|

| | |
|-----------------------|-----------|
| TOTAL TO BE ALLOCATED | 1,714,828 |
|-----------------------|-----------|

SCHEDULE 9.3

STATE OF MINNESOTA

FINANCE-OTHER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | FINANCIAL REPORTING | CENTRAL PAYROLL | DEBT MGMT | ECONOMIC ANALYSIS | SINGLE AUDIT |
|----------------------|-------------|-----------------|------------------------|--------------------|--------------|----------------------|-----------------|
| WAGES & BENEFITS | | | | | | | |
| SALARY & WAGES | 890,368 | | 220,895 | 267,668 | 124,255 | 213,550 | 64,000 |
| OTHER EXPENSE & COST | | | | | | | |
| SERVICES | 655,728 | | 42,583 | 518,853 | | 94,292 | |
| SUPPLIES | 2,910 | | | 2,910 | | | |
| DEPARTMENTAL EXPEND | 1,549,006 | | 263,478 | 789,431 | 124,255 | 307,842 | 64,000 |
| COST ADJUSTMENTS | | | | | | | |
| DEDUCTIONS | | | | | | | |
| ADDITIONS | 165,822 | 165,822 | | | | | |
| COST BY FUNCTION | 1,714,828 | 165,822 | 263,478 | 789,431 | 124,255 | 307,842 | 64,000 |
| REALLOCATE ADMN | 0 (165,822) | | 28,205 | 84,509 | 13,302 | 32,955 | 6,851 |
| ALLOCABLE COSTS | 1,714,828 | 0 | 291,683 | 873,940 | 137,557 | 340,797 | 70,851 |
| DISALLOWED | (478,354) | | | | (137,557) | (340,797) | |
| NET ALLOCATED | 1,236,474 | | 291,683 | 873,940 | 0 | 0 | 70,851 |

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 2,257 | 0.11% | 314 |
| REAL EST MGMT | 11,741 | 0.56% | 1,636 |
| MANAGEMENT SVCS | 3,797 | 0.18% | 529 |
| STATE AGENCY SVCS | 9,681 | 0.46% | 1,349 |
| PUBLIC SERVICE | 2,678 | 0.13% | 373 |
| ISB | 12,345 | 0.59% | 1,720 |
| MOTOR POOL | 24,759 | 1.18% | 3,449 |
| OFFICE EQUIPMENT REPAIR | 4,692 | 0.22% | 654 |
| FEDERAL SURPLUS | 970 | 0.05% | 135 |
| CENT MNTNCE REVOLVING | 1,417 | 0.07% | 197 |
| MOVERS & DELIVERY | 726 | 0.03% | 101 |
| TELECOMMUNICATIONS | 15,685 | 0.75% | 2,185 |
| RESOURCE RECOVERY | 491 | 0.02% | 68 |
| MICROGRAPHICS | 1,791 | 0.09% | 250 |
| CENTRAL STORES | 18,102 | 0.86% | 2,522 |
| STATE REG-DOCUMENTS | 5,666 | 0.27% | 789 |
| ADDRESSING & INSERT | 2,502 | 0.12% | 349 |
| STATE PRINTER | 18,926 | 0.90% | 2,637 |
| COMMUTER VAN | 762 | 0.04% | 106 |
| CAPITOL PARKING | 2,072 | 0.10% | 289 |
| AGRICULTURE | 29,346 | 1.40% | 4,089 |
| ARTS BOARD | 1,512 | 0.07% | 211 |
| ATTORNEY GENERAL | 10,649 | 0.51% | 1,484 |
| AUDITOR | 3,614 | 0.17% | 504 |
| COMMERCE | 25,844 | 1.23% | 3,601 |
| COMMUNITY COLLEGE BD | 91,560 | 4.37% | 12,757 |
| CORRECTIONS | 38,556 | 4.23% | 12,338 |
| ECONOMIC SECURITY | 179,052 | 8.55% | 24,946 |
| EDUCATION | 95,140 | 4.54% | 13,255 |
| EMPLOYEE RELATIONS | 11,994 | 0.57% | 1,671 |
| ENERGY, ECONOMIC DVLP | 15,848 | 0.76% | 2,208 |
| FINANCE | 29,131 | 1.39% | 4,059 |
| GOVERNOR | 2,487 | 0.12% | 346 |
| HANDICAPPED COUNCIL | 1,448 | 0.07% | 202 |
| HEALTH | 54,391 | 2.60% | 7,578 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1,639 | 0.08% | 223 |
| NURSING | 3,186 | 0.15% | 444 |
| PHARMACY | 1,047 | 0.05% | 146 |
| DENTISTRY | 1,104 | 0.05% | 154 |
| CHIROPRACTORS | 373 | 0.02% | 50 |
| PSYCHOLOGY | 686 | 0.03% | 96 |
| OPTOMETRY | 353 | 0.02% | 49 |
| NURSING HOME ADM | 618 | 0.03% | 86 |
| PODIATRY | 189 | 0.01% | 26 |
| VETERINARY MEDICINE | 453 | 0.02% | 60 |
| HEARING EXAMINER | 4,657 | 0.22% | 649 |
| HIGHER ED COORD BD | 6,539 | 0.31% | 911 |
| HIGHER ED FAC AUTH | 36 | .00% | 5 |
| HOUSING FINANCE | 11,146 | 0.53% | 1,553 |

SCHEDULE 9.4

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HUMAN RIGHTS | 2,843 | 0.14% | 396 |
| INDIAN AFFAIRS | 658 | 0.03% | 92 |
| INVESTMENT BOARD | 765 | 0.04% | 107 |
| IRON RANGE RESOURCES | 13,177 | 0.63% | 1,836 |
| LABOR & INDUSTRY | 49,708 | 2.37% | 6,925 |
| LEGISLATIVE AUDIT | 1,211 | 0.06% | 169 |
| LEGISLATURE | 4,883 | 0.23% | 680 |
| MEDIATION SVCS | 1,122 | 0.05% | 156 |
| MILITARY AFFAIRS | 10,882 | 0.52% | 1,516 |
| MECC | 13,198 | 0.63% | 1,839 |
| NATURAL RESOURCES | 178,276 | 8.52% | 24,838 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 393 | 0.02% | 55 |
| BARBERS | 1,202 | 0.06% | 167 |
| ELECTRICITY | 3,719 | 0.18% | 518 |
| ARCHITECTS & ENG | 2,071 | 0.10% | 289 |
| WATCHMAKERS | 266 | 0.01% | 37 |
| ABSTRACTORS | 109 | 0.01% | 15 |
| ACCOUNTANCY | 1,259 | 0.06% | 175 |
| PEACE OFFICERS | 1,387 | 0.07% | 193 |
| PLANNING | 9,814 | 0.47% | 1,367 |
| POLLUTION CONTROL | 15,723 | 0.75% | 2,191 |
| PUB EMP RET ASSN | 5,249 | 0.25% | 731 |
| PUBLIC SAFETY | 296,941 | 14.18% | 41,370 |
| PUBLIC SERVICE | 4,558 | 0.22% | 635 |
| PUBLIC UTIL COMM | 1,313 | 0.06% | 183 |
| REVENUE | 70,135 | 3.35% | 9,771 |
| SECRETARY OF STATE | 9,062 | 0.43% | 1,263 |
| SENTENCE GUIDELINES | 592 | 0.03% | 82 |
| STATE RETIREMENT | 3,542 | 0.17% | 493 |
| STATE UNIV SYSTEM | 115,393 | 5.51% | 16,077 |
| SUPREME COURT | 8,689 | 0.42% | 1,211 |
| TEACHERS RETIREMENT | 2,415 | 0.12% | 336 |
| TRANSPORTATION | 165,925 | 7.93% | 23,117 |
| TREASURER | 3,446 | 0.16% | 480 |
| UNIV OF MINN | 859 | 0.04% | 120 |
| VETERANS AFFAIRS | 20,335 | 0.97% | 2,833 |
| WASTE MGMT BD | 2,601 | 0.12% | 362 |
| WATER PLAN BD | 401 | 0.02% | 56 |
| WELFARE-CENT OFFICE | 89,720 | 4.29% | 12,500 |
| WELFARE-INSTITUTIONS | 82,132 | 3.92% | 11,443 |
| ZOO | 19,870 | 0.95% | 2,768 |
| OTHER | 64,093 | 3.06% | 8,927 |
| TOTAL | 2,093,607 | 100.00% | 291,683 |

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS 1982-83

SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 3,210 | 0.07% | 577 |
| REAL EST MGMT | 25,708 | 0.53% | 4,620 |
| MANAGEMENT SVCS | 7,088 | 0.15% | 1,274 |
| STATE AGENCY SVCS | 6,054 | 0.12% | 1,088 |
| PUBLIC SERVICE | 3,422 | 0.07% | 615 |
| ISB | 33,100 | 0.68% | 5,948 |
| MOTOR POOL | 2,193 | 0.05% | 394 |
| OFFICE EQUIPMENT REPAIR | 1,031 | 0.02% | 185 |
| FEDERAL SURPLUS | 1,017 | 0.02% | 180 |
| CENT MNTNCE REVOLVING | 451 | 0.01% | 81 |
| MOVERS & DELIVERY | 1,422 | 0.03% | 256 |
| TELECOMMUNICATIONS | 369 | 0.01% | 66 |
| RESOURCE RECOVERY | 323 | 0.01% | 59 |
| MICROGRAPHICS | 2,094 | 0.04% | 376 |
| CENTRAL STORES | 1,351 | 0.03% | 243 |
| STATE REG-DOCUMENTS | 2,174 | 0.04% | 391 |
| ADDRESSING & INSERT | 2,216 | 0.05% | 398 |
| STATE PRINTER | 5,087 | 0.13% | 1,094 |
| COMMUTER VAN | 256 | .00% | 42 |
| CAPITOL PARKING | 1,530 | 0.03% | 275 |
| AGRICULTURE | 55,681 | 1.14% | 10,005 |
| ARTS BOARD | 1,151 | 0.02% | 207 |
| ATTORNEY GENERAL | 31,558 | 0.65% | 5,871 |
| AUDITOR | 11,889 | 0.24% | 2,175 |
| COMMERCE | 25,584 | 0.53% | 4,597 |
| COMMUNITY COLLEGE BD | 264,477 | 5.44% | 47,525 |
| CORRECTIONS | 268,422 | 5.52% | 48,235 |
| ECONOMIC SECURITY | 326,812 | 6.72% | 58,727 |
| EDUCATION | 89,408 | 1.84% | 16,056 |
| EMPLOYEE RELATIONS | 13,160 | 0.27% | 2,365 |
| ENERGY, ECONOMIC DVLP | 16,958 | 0.35% | 3,047 |
| FINANCE | 13,336 | 0.27% | 2,396 |
| GOVERNOR | 5,273 | 0.11% | 965 |
| HANDICAPPED COUNCIL | 1,272 | 0.03% | 229 |
| HEALTH | 74,393 | 1.53% | 13,365 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1,357 | 0.03% | 244 |
| NURSING | 1,909 | 0.04% | 347 |
| PHARMACY | 793 | 0.02% | 147 |
| DENTISTRY | 325 | 0.01% | 54 |
| CHIROPRACTORS | 174 | .00% | 31 |
| PSYCHOLOGY | 261 | 0.01% | 47 |
| OPTOMETRY | 84 | .00% | 15 |
| NURSING HOME ADM | 358 | 0.01% | 64 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 152 | .00% | 27 |
| HEARING EXAMINER | 6,256 | 0.13% | 1,124 |
| HIGHER ED COORD BD | 10,069 | 0.21% | 1,809 |
| HIGHER ED FAC AUTH | 264 | 0.01% | 47 |

SCHEDULE 9.5

STATE OF MINNESOTA

FINANCE-OTHER

| USER DEPARTMENT | DETAIL ALLOCATION-CENTRAL PAYROLL | | NET ALLOCATION |
|----------------------|-----------------------------------|---------|-------------------|
| | UNITS | PERCENT | |
| HOUSING FINANCE | 11,825 | 0.24% | 2,125 |
| HUMAN RIGHTS | 5,796 | 0.12% | 1,042 |
| INDIAN AFFAIRS | 742 | 0.02% | 133 |
| INVESTMENT BOARD | 2,947 | 0.06% | 530 |
| IRON RANGE RESOURCES | 8,662 | 0.18% | 1,557 |
| LABOR & INDUSTRY | 33,741 | 0.69% | 6,063 |
| LEGISLATIVE AUDIT | 7,307 | 0.15% | 1,313 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 2,665 | 0.05% | 479 |
| MILITARY AFFAIRS | 42,127 | 0.87% | 7,570 |
| MECC | 11,756 | 0.24% | 2,113 |
| NATURAL RESOURCES | 357,199 | 7.34% | 64,188 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 81 | .00% | 15 |
| BARBERS | 352 | 0.01% | 63 |
| ELECTRICITY | 3,522 | 0.07% | 633 |
| ARCHITECTS & ENG | 569 | 0.01% | 102 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 292 | 0.01% | 52 |
| PEACE OFFICERS | 1,065 | 0.02% | 191 |
| PLANNING | 24,993 | 0.51% | 4,491 |
| POLLUTION CONTROL | 37,763 | 0.78% | 6,786 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 216,035 | 4.44% | 38,821 |
| PUBLIC SERVICE | 9,607 | 0.20% | 1,726 |
| PUBLIC UTIL COMM | 3,364 | 0.07% | 605 |
| REVENUE | 112,233 | 2.31% | 20,168 |
| SECRETARY OF STATE | 4,195 | 0.09% | 754 |
| SENTENCE GUIDELINES | 835 | 0.02% | 150 |
| STATE RETIREMENT | 4,211 | 0.09% | 757 |
| STATE UNIV SYSTEM | 520,780 | 10.71% | 93,583 |
| SUPREME COURT | 13,663 | 0.28% | 2,455 |
| TEACHERS RETIREMENT | 5,098 | 0.10% | 916 |
| TRANSPORTATION | 758,643 | 15.60% | 136,326 |
| TREASURER | 3,583 | 0.07% | 644 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 49,506 | 1.02% | 8,896 |
| WASTE MGMT BD | 3,602 | 0.07% | 647 |
| WATER PLAN BD | 1,558 | 0.03% | 280 |
| WELFARE-CENT OFFICE | 83,478 | 1.72% | 15,001 |
| WELFARE-INSTITUTIONS | 1,086,797 | 22.35% | 195,295 |
| ZOO | 26,915 | 0.55% | 4,837 |
| OTHER | 83,129 | 1.71% | 14,939 |
| TOTAL | 4,863,389 | 100.00% | 873,940 |

ALLOCATION BASIS: F.Y. 1983 PAYROLL TRANSACTIONS

SOURCE: COMPUTER REPORT PFPU 2409 10/18/83

SCHEDULE 9.6

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-SINGLE AUDIT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-----------------|---------------------|----------------------|-------------------|
| SINGLE AUDIT | 100 | 100.00% | 70851 |
| TOTAL | 100 | 100.00% | 70851 |

ALLOCATION BASIS: DIRECT ALLOCATION

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | FINANCIAL REPORTING | CENTRAL PAYROLL | SINGLE AUDIT |
|-------------------------|--------|------------------------|--------------------|-----------------|
| ADMINISTRATION | | | | |
| GENERAL SUPPORT | 891 | 314 | 577 | |
| REAL EST MGMT | 6,256 | 1,636 | 4,620 | |
| MANAGEMENT SVCS | 1,803 | 529 | 1,274 | |
| STATE AGENCY SVCS | 2,437 | 1,349 | 1,088 | |
| PUBLIC SERVICE | 988 | 373 | 615 | |
| ISB | 7,668 | 1,720 | 5,948 | |
| MOTOR POOL | 3,843 | 3,449 | 394 | |
| OFFICE EQUIPMENT REPAIR | 839 | 654 | 185 | |
| FEDERAL SURPLUS | 318 | 135 | 183 | |
| CENT MNTNCE REVOLVING | 278 | 197 | 81 | |
| MOVERS & DELIVERY | 357 | 101 | 256 | |
| TELECOMMUNICATIONS | 2,251 | 2,185 | 66 | |
| RESOURCE RECOVERY | 127 | 68 | 59 | |
| MICROGRAPHICS | 626 | 250 | 376 | |
| CENTRAL STORES | 2,765 | 2,522 | 243 | |
| STATE REG-DOCUMENTS | 1,180 | 789 | 391 | |
| ADDRESSING & INSERT | 747 | 349 | 398 | |
| STATE PRINTER | 3,731 | 2,637 | 1,094 | |
| COMMUTER VAN | 148 | 106 | 42 | |
| CAPITOL PARKING | 564 | 289 | 275 | |
| AGRICULTURE | 14,095 | 4,089 | 10,006 | |
| ARTS BOARD | 418 | 211 | 207 | |
| ATTORNEY GENERAL | 7,155 | 1,484 | 5,671 | |
| AUDITOR | 2,640 | 504 | 2,136 | |
| COMMERCE | 8,198 | 3,601 | 4,597 | |
| COMMUNITY COLLEGE BD | 60,282 | 12,757 | 47,525 | |
| CORRECTIONS | 60,573 | 12,338 | 48,235 | |
| ECONOMIC SECURITY | 83,673 | 24,946 | 58,727 | |
| EDUCATION | 29,321 | 13,255 | 16,066 | |
| EMPLOYEE RELATIONS | 4,036 | 1,671 | 2,365 | |
| ENERGY, ECONOMIC DVLP | 5,255 | 2,208 | 3,047 | |
| FINANCE | 6,455 | 4,059 | 2,396 | |
| GOVERNOR | 1,312 | 346 | 966 | |
| HANDICAPPED COUNCIL | 431 | 202 | 229 | |
| HEALTH | 20,946 | 7,578 | 13,368 | |
| HEALTH LIC BDS | | | | |
| MEDICAL EXAMINERS | 472 | 228 | 244 | |
| NURSING | 787 | 444 | 343 | |
| PHARMACY | 289 | 146 | 143 | |
| DENTISTRY | 248 | 154 | 94 | |
| CHIROPRACTORS | 84 | 53 | 31 | |
| PSYCHOLOGY | 143 | 96 | 47 | |
| OPTOMETRY | 64 | 49 | 15 | |
| NURSING HOME ADM | 150 | 86 | 64 | |
| PODIATRY | 26 | 26 | 0 | |
| VETERINARY MEDICINE | 90 | 63 | 27 | |
| HEARING EXAMINER | 1,773 | 649 | 1,124 | |
| HIGHER ED COORD BD | 2,720 | 911 | 1,809 | |
| HIGHER ED FAC AUTH | 52 | 5 | 47 | |

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | FINANCIAL REPORTING | CENTRAL PAYROLL | SINGLE AUDIT |
|----------------------|-----------|------------------------|--------------------|-----------------|
| HOUSING FINANCE | 3,678 | 1,553 | 2,125 | |
| HUMAN RIGHTS | 1,438 | 396 | 1,042 | |
| INDIAN AFFAIRS | 225 | 92 | 133 | |
| INVESTMENT BOARD | 637 | 107 | 530 | |
| IRON RANGE RESOURCES | 3,393 | 1,836 | 1,557 | |
| LABOR & INDUSTRY | 12,988 | 6,925 | 6,063 | |
| LEGISLATIVE AUDIT | 1,482 | 169 | 1,313 | |
| LEGISLATURE | 680 | 680 | 0 | |
| MEDIATION SVCS | 635 | 156 | 479 | |
| MILITARY AFFAIRS | 9,086 | 1,516 | 7,570 | |
| MECC | 3,952 | 1,839 | 2,113 | |
| NATURAL RESOURCES | 99,026 | 24,838 | 64,188 | |
| NON-HEALTH LIC BDS | | | | |
| BOXING | 70 | 55 | 15 | |
| BARBERS | 230 | 167 | 63 | |
| ELECTRICITY | 1,151 | 518 | 633 | |
| ARCHITECTS & ENG | 391 | 289 | 102 | |
| WATCHMAKERS | 37 | 37 | 0 | |
| ABSTRACTORS | 15 | 15 | 0 | |
| ACCOUNTANCY | 227 | 175 | 52 | |
| PEACE OFFICERS | 384 | 193 | 191 | |
| PLANNING | 5,858 | 1,367 | 4,491 | |
| POLLUTION CONTROL | 8,977 | 2,191 | 6,786 | |
| PUB EMP RET ASSN | 731 | 731 | 0 | |
| PUBLIC SAFETY | 80,191 | 41,370 | 38,821 | |
| PUBLIC SERVICE | 2,361 | 635 | 1,726 | |
| PUBLIC UTIL COMM | 788 | 183 | 605 | |
| REVENUE | 29,939 | 9,771 | 20,168 | |
| SECRETARY OF STATE | 2,017 | 1,263 | 754 | |
| SENTENCE GUIDELINES | 232 | 82 | 150 | |
| STATE RETIREMENT | 1,250 | 493 | 757 | |
| STATE UNIV SYSTEM | 109,660 | 16,077 | 93,583 | |
| SUPREME COURT | 3,666 | 1,211 | 2,455 | |
| TEACHERS RETIREMENT | 1,252 | 306 | 946 | |
| TRANSPORTATION | 159,443 | 27,117 | 136,326 | |
| TREASURER | 1,124 | 480 | 644 | |
| UNIV OF MINN | 120 | 120 | 0 | |
| VETERANS AFFAIRS | 11,729 | 1,533 | 9,896 | |
| WASTE MGMT BD | 1,009 | 762 | 247 | |
| WATER PLAN BD | 336 | 56 | 280 | |
| WELFARE-CENT OFFICE | 27,501 | 12,509 | 15,001 | |
| WELFARE-INSTITUTIONS | 206,708 | 11,440 | 195,268 | |
| ZOO | 7,605 | 2,768 | 4,837 | |
| OTHER | 23,866 | 8,927 | 14,939 | |
| SINGLE AUDIT | 70,851 | | | 70,851 |
| TOTAL | 1,236,474 | 291,683 | 873,940 | 70,851 |

STATE OF MINNESOTA
EMPLOYEE RELATIONS
NATURE AND EXTENT OF SERVICES

The Department of Employee Relations provides for the administration of the Civil Service system, personnel administration, labor negotiations, and training. Costs are not charged back to departments with the exception of FICA costs which have been disallowed prior to allocation.

Costs (with the exception of training and Social Security administration which are billed directly) are allowable for plan purposes and have been allocated based on each agency's 1985 authorized complement.

Ref.: FMC 74-4, Attachment B, paragraph B.22.

SCHEDULE 10.2

STATE OF MINNESOTA

EMPLOYEE RELATIONS

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 APPROPRIATION 3,955,855

DEDUCTIONS:

TOTAL DEDUCTIONS 0

ALLOCATED ADDITIONS:

| | |
|------------------------|--------|
| EQUIPMENT USE CHARGE | 13,574 |
| ADMN-REAL EST MGMT | 1,322 |
| ADMN-MGMT SVCS | 11,177 |
| ADMN-STATE AGENCY SVCS | 7,061 |
| FINANCE-BUDGET | 9,588 |
| FINANCE-ACCOUNTING | 19,263 |
| FINANCE-OTHER | 4,036 |

TOTAL ALLOCATED ADDITIONS 66,021

TOTAL TO BE ALLOCATED 4,021,876

SCHEDULE 10.3

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | PERSONNEL ADMN | TRAINING SERVICES | SOC SEC ADMN |
|----------------------|-----------|-----------------|-------------------|----------------------|-----------------|
| WAGES & BENEFITS | | | | | |
| SALARY & WAGES | 3,143,569 | 341,864 | 2,639,534 | 2,997 | 159,174 |
| OTHER EXPENSE & COST | | | | | |
| SERVICES | 773,030 | 11,739 | 702,191 | 26,000 | 33,100 |
| SUPPLIES | 39,256 | | 32,456 | 5,700 | 1,100 |
| DEPARTMENTAL EXPEND | 3,955,855 | 353,603 | 3,374,181 | 34,697 | 193,374 |
| COST ADJUSTMENTS | | | | | |
| DEDUCTIONS | 0 | 0 | | | |
| ADDITIONS | 66,021 | 66,021 | | | |
| COST BY FUNCTION | 4,021,876 | 419,624 | 3,374,181 | 34,697 | 193,374 |
| REALLOCATE ADMN | 0 | (419,624) | 393,056 | 4,042 | 22,526 |
| ALLOCABLE COSTS | 4,021,876 | 0 | 3,767,237 | 38,739 | 215,900 |
| DISALLOWED | (254,639) | | | (38,739) | (215,900) |
| NET ALLOCATED | 3,767,237 | 0 | 3,767,237 | 0 | 0 |

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 29 | 0.09% | 3,310 |
| REAL EST MGMT | 207 | 0.63% | 23,624 |
| MANAGEMENT SVCS | 55 | 0.17% | 6,277 |
| STATE AGENCY SVCS | 48 | 0.15% | 5,478 |
| PUBLIC SERVICE | 23 | 0.07% | 2,625 |
| ISB | 245 | 0.74% | 27,961 |
| MOTOR POOL | 17 | 0.05% | 1,940 |
| OFFICE EQUIPMENT REPAIR | 1 | .00% | 114 |
| FEDERAL SURPLUS | 7 | 0.02% | 799 |
| CENT MNTNCE REVOLVING | 4 | 0.01% | 457 |
| MOVERS & DELIVERY | 11 | 0.03% | 1,255 |
| TELECOMMUNICATIONS | 4 | 0.01% | 457 |
| RESOURCE RECOVERY | 3 | 0.01% | 342 |
| MICROGRAPHICS | 17 | 0.05% | 1,940 |
| CENTRAL STORES | 16 | 0.05% | 1,826 |
| STATE REG-DOCUMENTS | 17 | 0.05% | 1,940 |
| ADDRESSING & INSERT | 7 | 0.02% | 799 |
| STATE PRINTER | 40 | 0.12% | 4,565 |
| COMMUTER VAN | 1 | .00% | 114 |
| CAPITOL PARKING | 9 | 0.03% | 1,027 |
| AGRICULTURE | 454 | 1.38% | 51,814 |
| ARTS BOARD | 11 | 0.03% | 1,255 |
| ATTORNEY GENERAL | 304 | 0.92% | 34,695 |
| AUDITOR | 122 | 0.37% | 13,924 |
| COMMERCE | 215 | 0.65% | 24,537 |
| COMMUNITY COLLEGE BD | 2,260 | 6.85% | 257,928 |
| CORRECTIONS | 1,769 | 5.36% | 201,892 |
| ECONOMIC SECURITY | 2,544 | 7.71% | 290,341 |
| EDUCATION | 701 | 2.12% | 80,003 |
| EMPLOYEE RELATIONS | 101 | 0.31% | 11,527 |
| ENERGY, ECONOMIC DVLP | 160 | 0.48% | 18,260 |
| FINANCE | 122 | 0.37% | 13,924 |
| GOVERNOR | 50 | 0.15% | 5,706 |
| HANDICAPPED COUNCIL | 10 | 0.03% | 1,141 |
| HEALTH | 647 | 1.96% | 73,841 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 10 | 0.03% | 1,141 |
| NURSING | 18 | 0.05% | 2,054 |
| PHARMACY | 7 | 0.02% | 799 |
| DENTISTRY | 4 | 0.01% | 457 |
| CHIROPRACTORS | 2 | 0.01% | 228 |
| PSYCHOLOGY | 2 | 0.01% | 228 |
| OPTOMETRY | 1 | .00% | 114 |
| NURSING HOME ADM | 2 | 0.01% | 228 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 1 | .00% | 114 |
| HEARING EXAMINER | 57 | 0.17% | 6,505 |
| HIGHER ED COORD BD | 67 | 0.20% | 7,647 |
| HIGHER ED FAC AUTH | 2 | 0.01% | 228 |

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HOUSING FINANCE | 124 | 0.38% | 14,152 |
| HUMAN RIGHTS | 59 | 0.18% | 6,734 |
| INDIAN AFFAIRS | 7 | 0.02% | 799 |
| INVESTMENT BOARD | 30 | 0.09% | 3,424 |
| IRON RANGE RESOURCES | 58 | 0.18% | 6,619 |
| LABOR & INDUSTRY | 225 | 0.68% | 25,679 |
| LEGISLATIVE AUDIT | 68 | 0.21% | 7,761 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 24 | 0.07% | 2,739 |
| MILITARY AFFAIRS | 235 | 0.71% | 26,820 |
| MECC | 78 | 0.24% | 8,902 |
| NATURAL RESOURCES | 1,643 | 4.98% | 187,512 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 1 | .00% | 114 |
| BARBERS | 3 | 0.01% | 342 |
| ELECTRICITY | 18 | 0.05% | 2,054 |
| ARCHITECTS & ENG | 5 | 0.02% | 571 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 4 | 0.01% | 457 |
| PEACE OFFICERS | 9 | 0.03% | 1,027 |
| PLANNING | 130 | 0.39% | 14,837 |
| POLLUTION CONTROL | 372 | 1.13% | 42,455 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 1,631 | 4.94% | 186,142 |
| PUBLIC SERVICE | 87 | 0.26% | 9,929 |
| PUBLIC UTIL COMM | 29 | 0.09% | 3,310 |
| REVENUE | 990 | 3.00% | 112,986 |
| SECRETARY OF STATE | 36 | 0.11% | 4,109 |
| SENTENCE GUIDELINES | 4 | 0.01% | 457 |
| STATE RETIREMENT | 41 | 0.12% | 4,679 |
| STATE UNIV SYSTEM | 4,354 | 13.19% | 496,911 |
| SUPREME COURT | 111 | 0.34% | 12,668 |
| TEACHERS RETIREMENT | 54 | 0.16% | 6,163 |
| TRANSPORTATION | 4,425 | 13.41% | 505,015 |
| TREASURER | 20 | 0.06% | 2,283 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 315 | 0.95% | 35,950 |
| WASTE MGMT BD | 20 | 0.06% | 2,283 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 755 | 2.29% | 86,166 |
| WELFARE-INSTITUTIONS | 6,075 | 18.40% | 693,324 |
| ZOO | 155 | 0.47% | 17,690 |
| OTHER | 410 | 1.24% | 46,793 |
| TOTAL | 33,009 | 100.00% | 3,767,237 |

ALLOCATION BASIS: AUTHORIZED COMPLEMENT 1984-85
SOURCE: CHAPTER LAWS

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | PERSONNEL ADMN |
|-------------------------|---------|-------------------|
| ADMINISTRATION | | |
| GENERAL SUPPORT | 3,310 | 3,310 |
| REAL EST MGMT | 23,624 | 23,624 |
| MANAGEMENT SVCS | 6,277 | 6,277 |
| STATE AGENCY SVCS | 5,478 | 5,478 |
| PUBLIC SERVICE | 2,625 | 2,625 |
| ISB | 27,961 | 27,961 |
| MOTOR POOL | 1,940 | 1,940 |
| OFFICE EQUIPMENT REPAIR | 114 | 114 |
| FEDERAL SURPLUS | 799 | 799 |
| CENT MNTNCE REVOLVING | 457 | 457 |
| MOVERS & DELIVERY | 1,255 | 1,255 |
| TELECOMMUNICATIONS | 457 | 457 |
| RESOURCE RECOVERY | 342 | 342 |
| MICROGRAPHICS | 1,940 | 1,940 |
| CENTRAL STORES | 1,826 | 1,826 |
| STATE REG-DOCUMENTS | 1,940 | 1,940 |
| ADDRESSING & INSERT | 799 | 799 |
| STATE PRINTER | 4,565 | 4,565 |
| COMMUTER VAN | 114 | 114 |
| CAPITOL PARKING | 1,027 | 1,027 |
| AGRICULTURE | 51,814 | 51,814 |
| ARTS BOARD | 1,255 | 1,255 |
| ATTORNEY GENERAL | 34,695 | 34,695 |
| AUDITOR | 13,924 | 13,924 |
| COMMERCE | 24,537 | 24,537 |
| COMMUNITY COLLEGE BD | 257,928 | 257,928 |
| CORRECTIONS | 201,892 | 201,892 |
| ECONOMIC SECURITY | 290,341 | 290,341 |
| EDUCATION | 80,003 | 80,003 |
| EMPLOYEE RELATIONS | 11,527 | 11,527 |
| ENERGY, ECONOMIC DVLDP | 18,260 | 18,260 |
| FINANCE | 13,924 | 13,924 |
| GOVERNOR | 5,706 | 5,706 |
| HANDICAPPED COUNCIL | 1,141 | 1,141 |
| HEALTH | 73,841 | 73,841 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 1,141 | 1,141 |
| NURSING | 2,054 | 2,054 |
| PHARMACY | 799 | 799 |
| DENTISTRY | 457 | 457 |
| CHIROPRACTORS | 228 | 228 |
| PSYCHOLOGY | 228 | 228 |
| OPTOMETRY | 114 | 114 |
| NURSING HOME ADM | 228 | 228 |
| PODIATRY | 0 | 0 |
| VETERINARY MEDICINE | 114 | 114 |
| HEARING EXAMINER | 6,505 | 6,505 |
| HIGHER ED COORD BD | 7,647 | 7,647 |

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | PERSONNEL ADMN |
|----------------------|-----------|-------------------|
| HIGHER ED FAC AUTH | 228 | 228 |
| HOUSING FINANCE | 14,152 | 14,152 |
| HUMAN RIGHTS | 6,734 | 6,734 |
| INDIAN AFFAIRS | 799 | 799 |
| INVESTMENT BOARD | 3,424 | 3,424 |
| IRON RANGE RESOURCES | 6,619 | 6,619 |
| LABOR & INDUSTRY | 25,679 | 25,679 |
| LEGISLATIVE AUDIT | 7,761 | 7,761 |
| LEGISLATURE | 0 | 0 |
| MEDIATION SVCS | 2,739 | 2,739 |
| MILITARY AFFAIRS | 26,820 | 26,820 |
| MECC | 8,902 | 8,902 |
| NATURAL RESOURCES | 187,512 | 187,512 |
| NON-HEALTH LIC BDS | | |
| BOXING | 114 | 114 |
| BARBERS | 342 | 342 |
| ELECTRICITY | 2,054 | 2,054 |
| ARCHITECTS & ENG | 571 | 571 |
| WATCHMAKERS | 0 | 0 |
| ABSTRACTORS | 0 | 0 |
| ACCOUNTANCY | 457 | 457 |
| PEACE OFFICERS | 1,027 | 1,027 |
| PLANNING | 14,837 | 14,837 |
| POLLUTION CONTROL | 42,455 | 42,455 |
| PUB EMP RET ASSN | 0 | 0 |
| PUBLIC SAFETY | 186,142 | 186,142 |
| PUBLIC SERVICE | 9,929 | 9,929 |
| PUBLIC UTIL COMM | 3,310 | 3,310 |
| REVENUE | 112,986 | 112,986 |
| SECRETARY OF STATE | 4,109 | 4,109 |
| SENTENCE GUIDELINES | 457 | 457 |
| STATE RETIREMENT | 4,679 | 4,679 |
| STATE UNIV SYSTEM | 496,911 | 496,911 |
| SUPREME COURT | 12,668 | 12,668 |
| TEACHERS RETIREMENT | 6,163 | 6,163 |
| TRANSPORTATION | 505,015 | 505,015 |
| TREASURER | 2,283 | 2,283 |
| UNIV OF MINN | 0 | 0 |
| VETERANS AFFAIRS | 35,950 | 35,950 |
| WASTE MGMT BD | 2,283 | 2,283 |
| WATER PLAN BD | 0 | 0 |
| WELFARE-CENT OFFICE | 86,166 | 86,166 |
| WELFARE-INSTITUTIONS | 693,324 | 693,324 |
| ZOO | 17,690 | 17,690 |
| OTHER | 46,793 | 46,793 |
| TOTAL | 3,767,237 | 3,767,237 |

STATE OF MINNESOTA
MEDIATION SERVICES
NATURE AND EXTENT OF SERVICES

The state Mediation Services Bureau conducts representation hearings for public and private sector collective bargainings and provides arbitration and mediation services at the request of parties to collective bargaining agreements. Costs are charged to the state General Fund and are not charged back to state agencies.

Costs of services provided to state agencies were developed by determining the percentage that meetings for representation, arbitration, and mediation for state labor relations were to the total meetings conducted. Costs of such services have been allocated to department's based on the number of employees in each department included in collective bargaining units on July 26, 1983.

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

Ref.: FMC 74-4, Attachment B, paragraph B.22.

SCHEDULE 11.2

STATE OF MINNESOTA

MEDIATION SERVICES

COSTS TO BE ALLOCATED

| | |
|-------------------------------------|-----------|
| EXPENDITURES PER 1985 APPROPRIATION | 1,177,041 |
|-------------------------------------|-----------|

DEDUCTIONS:

| | |
|-----------|-------|
| EQUIPMENT | 7,586 |
|-----------|-------|

| | |
|------------------|---------|
| TOTAL DEDUCTIONS | (7,586) |
|------------------|---------|

ALLOCATED ADDITIONS:

| | |
|------------------------|-------|
| EQUIPMENT USE CHARGE | 3,966 |
| ADMN-REAL EST MGMT | 441 |
| ADMN-MGMT SVCS | 2,488 |
| ADMN-STATE AGENCY SVCS | 889 |
| FIN-BUDGET | 1,035 |
| FIN-ACCOUNTING | 1,802 |
| FIN-OTHER | 635 |
| EMPLOYEE RELATIONS | 2,739 |

| | |
|---------------------------|--------|
| TOTAL ALLOCATED ADDITIONS | 13,995 |
|---------------------------|--------|

| | |
|-----------------------|-----------|
| TOTAL TO BE ALLOCATED | 1,183,450 |
|-----------------------|-----------|

SCHEDULE 11.3

STATE OF MINNESOTA

MEDIATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | STATE AGENCIES | OTHER SERVICES |
|----------------------|-------------|-----------------|-------------------|-------------------|
| WAGES & BENEFITS | | | | |
| SALARY & WAGES | 1,000,058 | | 45,373 | 954,685 |
| OTHER EXPENSE & COST | | | | |
| SERVICES | 162,675 | | 7,381 | 155,294 |
| SUPPLIES | 6,722 | | 305 | 6,417 |
| EQUIPMENT | 7,586 | 7,586 | | |
| DEPARTMENTAL EXPEND | 1,177,041 | 7,586 | 53,059 | 1,116,396 |
| COST ADJUSTMENTS | | | | |
| DEDUCTIONS | (7,586) | (7,586) | | |
| ADDITIONS | 13,995 | 13,995 | | |
| COST BY FUNCTION | 1,183,450 | 13,995 | 53,059 | 1,116,396 |
| REALLOCATE ADMN | 0 | (13,995) | 635 | 13,360 |
| ALLOCABLE COSTS | 1,183,450 | 0 | 53,694 | 1,129,756 |
| DISALLOWED | (1,129,756) | | | (1,129,756) |
| NET ALLOCATED | 53,694 | | 53,694 | 0 |

STATE OF MINNESOTA

MEDIATION SERVICES

DETAIL ALLOCATION-STATE AGENCIES

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 16 | 0.05% | 11 |
| REAL EST MGMT | 176 | 0.59% | 120 |
| MANAGEMENT SVCS | 47 | 0.16% | 32 |
| STATE AGENCY SVCS | 44 | 0.15% | 30 |
| PUBLIC SERVICE | 19 | 0.06% | 13 |
| ISB | 250 | 0.84% | 171 |
| MOTOR POOL | 15 | 0.05% | 10 |
| OFFICE EQUIPMENT REPAIR | 0 | 0.00% | 0 |
| FEDERAL SURPLUS | 6 | 0.02% | 4 |
| CENT MNTNCE REVOLVING | 3 | 0.01% | 2 |
| MOVERS & DELIVERY | 11 | 0.04% | 8 |
| TELECOMMUNICATIONS | 2 | 0.01% | 1 |
| RESOURCE RECOVERY | 3 | 0.01% | 2 |
| MICROGRAPHICS | 14 | 0.05% | 10 |
| CENTRAL STORES | 10 | 0.03% | 7 |
| STATE REG-DOCUMENTS | 13 | 0.04% | 9 |
| ADDRESSING & INSERT | 7 | 0.02% | 5 |
| STATE PRINTER | 38 | 0.13% | 26 |
| COMMUTER VAN | 1 | .00% | 1 |
| CAPITOL PARKING | 9 | 0.03% | 6 |
| AGRICULTURE | 393 | 1.32% | 269 |
| ARTS BOARD | 10 | 0.03% | 7 |
| ATTORNEY GENERAL | 103 | 0.34% | 70 |
| AUDITOR | 80 | 0.27% | 55 |
| COMMERCE | 175 | 0.59% | 120 |
| COMMUNITY COLLEGE BD | 1,535 | 5.14% | 1,049 |
| CORRECTIONS | 1,667 | 5.58% | 1,140 |
| ECONOMIC SECURITY | 2,152 | 7.21% | 1,471 |
| EDUCATION | 614 | 2.06% | 420 |
| EMPLOYEE RELATIONS | 0 | 0.00% | 0 |
| ENERGY, ECONOMIC DVLP | 102 | 0.34% | 70 |
| FINANCE | 75 | 0.25% | 51 |
| GOVERNOR | 0 | 0.00% | 0 |
| HANDICAPPED COUNCIL | 7 | 0.02% | 5 |
| HEALTH | 574 | 1.92% | 392 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 8 | 0.03% | 5 |
| NURSING | 13 | 0.04% | 9 |
| PHARMACY | 5 | 0.02% | 3 |
| DENTISTRY | 3 | 0.01% | 2 |
| CHIROPRACTORS | 2 | 0.01% | 1 |
| PSYCHOLOGY | 1 | .00% | 1 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 1 | .00% | 1 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 1 | .00% | 1 |
| HEARING EXAMINER | 18 | 0.06% | 12 |
| HIGHER ED COORD BD | 42 | 0.14% | 29 |
| HIGHER ED FAC AUTH | 1 | .00% | 1 |

STATE OF MINNESOTA

MEDIATION SERVICES

DETAIL ALLOCATION-STATE AGENCIES

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HOUSING FINANCE | 104 | 0.35% | 71 |
| HUMAN RIGHTS | 41 | 0.14% | 28 |
| INDIAN AFFAIRS | 5 | 0.02% | 3 |
| INVESTMENT BOARD | 13 | 0.04% | 9 |
| IRON RANGE RESOURCES | 60 | 0.20% | 41 |
| LABOR & INDUSTRY | 208 | 0.70% | 142 |
| LEGISLATIVE AUDIT | 0 | 0.00% | 0 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 0 | 0.00% | 0 |
| MILITARY AFFAIRS | 251 | 0.84% | 172 |
| MECC | 0 | 0.00% | 0 |
| NATURAL RESOURCES | 2,240 | 7.50% | 1,531 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 1 | .00% | 1 |
| BARBERS | 2 | 0.01% | 1 |
| ELECTRICITY | 14 | 0.05% | 10 |
| ARCHITECTS & ENG | 4 | 0.01% | 3 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 4 | 0.01% | 3 |
| PEACE OFFICERS | 0 | 0.00% | 0 |
| PLANNING | 132 | 0.44% | 90 |
| POLLUTION CONTROL | 281 | 0.94% | 192 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 1,609 | 5.39% | 1,100 |
| PUBLIC SERVICE | 75 | 0.25% | 51 |
| PUBLIC UTIL COMM | 18 | 0.06% | 12 |
| REVENUE | 912 | 3.05% | 624 |
| SECRETARY OF STATE | 33 | 0.11% | 23 |
| SENTENCE GUIDELINES | 5 | 0.02% | 3 |
| STATE RETIREMENT | 35 | 0.12% | 24 |
| STATE UNIV SYSTEM | 3,299 | 11.05% | 2,255 |
| SUPREME COURT | 0 | 0.00% | 0 |
| TEACHERS RETIREMENT | 44 | 0.15% | 30 |
| TRANSPORTATION | 4,864 | 16.28% | 3,325 |
| TREASURER | 16 | 0.05% | 11 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 290 | 0.97% | 198 |
| WASTE MGMT BD | 23 | 0.08% | 16 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 648 | 2.17% | 443 |
| WELFARE-INSTITUTIONS | 6,162 | 20.63% | 4,213 |
| ZOO | 153 | 0.51% | 105 |
| OTHER | 56 | 0.19% | 38 |
| TOTAL | 29,868 | 100.00% | 20,420 |

ALLOCATION BASIS: POSITIONS IN BARGAINING UNITS

SOURCE: COMPUTER REPORT-EMPLOYEES IN BARGAINING UNITS 7-26-83

STATE OF MINNESOTA

MEDIATION SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | STATE AGENCIES | UNIV OF MINN |
|-------------------------|-------|-------------------|-----------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 11 | 11 | |
| REAL EST MGMT | 120 | 120 | |
| MANAGEMENT SVCS | 32 | 32 | |
| STATE AGENCY SVCS | 30 | 30 | |
| PUBLIC SERVICE | 13 | 13 | |
| ISB | 171 | 171 | |
| MOTOR POOL | 10 | 10 | |
| OFFICE EQUIPMENT REPAIR | 0 | 0 | |
| FEDERAL SURPLUS | 4 | 4 | |
| CENT MNTNCE REVOLVING | 2 | 2 | |
| MOVERS & DELIVERY | 8 | 8 | |
| TELECOMMUNICATIONS | 1 | 1 | |
| RESOURCE RECOVERY | 2 | 2 | |
| MICROGRAPHICS | 10 | 10 | |
| CENTRAL STORES | 7 | 7 | |
| STATE REG-DOCUMENTS | 9 | 9 | |
| ADDRESSING & INSERT | 5 | 5 | |
| STATE PRINTER | 26 | 26 | |
| COMMUTER VAN | 1 | 1 | |
| CAPITOL PARKING | 6 | 6 | |
| AGRICULTURE | 269 | 269 | |
| ARTS BOARD | 7 | 7 | |
| ATTORNEY GENERAL | 70 | 70 | |
| AUDITOR | 55 | 55 | |
| COMMERCE | 120 | 120 | |
| COMMUNITY COLLEGE BD | 1,049 | 1,049 | |
| CORRECTIONS | 1,140 | 1,140 | |
| ECONOMIC SECURITY | 1,471 | 1,471 | |
| EDUCATION | 420 | 420 | |
| EMPLOYEE RELATIONS | 0 | 0 | |
| ENERGY, ECONOMIC DVLP | 70 | 70 | |
| FINANCE | 51 | 51 | |
| GOVERNOR | 0 | 0 | |
| HANDICAPPED COUNCIL | 5 | 5 | |
| HEALTH | 392 | 392 | |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 5 | 5 | |
| NURSING | 9 | 9 | |
| PHARMACY | 3 | 3 | |
| DENTISTRY | 2 | 2 | |
| CHIROPRACTORS | 1 | 1 | |
| PSYCHOLOGY | 1 | 1 | |
| OPTOMETRY | 0 | 0 | |
| NURSING HOME ADM | 1 | 1 | |
| PODIATRY | 0 | 0 | |
| VETERINARY MEDICINE | 1 | 1 | |
| HEARING EXAMINER | 12 | 12 | |
| HIGHER ED COORD BD | 29 | 29 | |

STATE OF MINNESOTA

MEDIATION SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | STATE AGENCIES | UNIV OF MINN |
|----------------------|--------|----------------|--------------|
| HIGHER ED FAC AUTH | 1 | 1 | |
| HOUSING FINANCE | 71 | 71 | |
| HUMAN RIGHTS | 28 | 28 | |
| INDIAN AFFAIRS | 3 | 3 | |
| INVESTMENT BOARD | 9 | 9 | |
| IRON RANGE RESOURCES | 41 | 41 | |
| LABOR & INDUSTRY | 142 | 142 | |
| LEGISLATIVE AUDIT | 0 | 0 | |
| LEGISLATURE | 0 | 0 | |
| MEDIATION SVCS | 0 | 0 | |
| MILITARY AFFAIRS | 172 | 172 | |
| MECC | 0 | 0 | |
| NATURAL RESOURCES | 1,531 | 1,531 | |
| NON-HEALTH LIC BDS | | | |
| BOXING | 1 | 1 | |
| BARBERS | 1 | 1 | |
| ELECTRICITY | 10 | 10 | |
| ARCHITECTS & ENG | 3 | 3 | |
| WATCHMAKERS | 0 | 0 | |
| ABSTRACTORS | 0 | 0 | |
| ACCOUNTANCY | 3 | 3 | |
| PEACE OFFICERS | 0 | 0 | |
| PLANNING | 90 | 90 | |
| POLLUTION CONTROL | 192 | 192 | |
| PUB EMP RET ASSN | 0 | 0 | |
| PUBLIC SAFETY | 1,100 | 1,100 | |
| PUBLIC SERVICE | 51 | 51 | |
| PUBLIC UTIL COMM | 12 | 12 | |
| REVENUE | 624 | 624 | |
| SECRETARY OF STATE | 23 | 23 | |
| SENTENCE GUIDELINES | 3 | 3 | |
| STATE RETIREMENT | 24 | 24 | |
| STATE UNIV SYSTEM | 2,255 | 2,255 | |
| SUPREME COURT | 0 | 0 | |
| TEACHERS RETIREMENT | 30 | 30 | |
| TRANSPORTATION | 3,325 | 3,325 | |
| TREASURER | 11 | 11 | |
| UNIV OF MINN | 33,274 | 0 | 33,274 |
| VETERANS AFFAIRS | 198 | 198 | |
| WASTE MGMT BD | 16 | 16 | |
| WATER PLAN BD | 0 | 0 | |
| WELFARE-CENT OFFICE | 443 | 443 | |
| WELFARE-INSTITUTIONS | 4,213 | 4,213 | |
| ZOO | 105 | 105 | |
| OTHER | 38 | 38 | |
| TOTAL | 53,694 | 20,420 | 33,274 |

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
NATURE AND EXTENT OF SERVICES

The Legislative Auditor is responsible for the annual audit of all of the state's expenditures and revenues, conducted to insure conformance with generally accepted accounting principals, federal audit requirements and state law. This office also conducts certain special audits to assist in improving the efficiency and dependability of department and agency accounting. Costs are allowable for plan purposes and have been allocated based on the estimated number of hours of service to be provided in 1983-84. The department also conducts certain special studies at the request of departments and the legislature. The hours devoted to these studies are allocated to All Other. At the end of the fiscal year, studies actually conducted will be reviewed for allowability under FMC 74-4 and allocated in the final 1985 Plan (based on actual costs). The state plans to no longer directly charge state agencies for audit services; so reductions have not been made for direct billings.

The Legislative Auditor is also responsible for coordinating audit services at the state agency level for federal single audit purposes. These costs are budgeted in the Finance-Audits section, but have been separated out for allocation purposes. Costs are allowable for plan purposes and have been directly allocated to a cost center called Single Audit.

The department also has a Program Evaluation Unit which analyzes program delivery to improve efficiency, insure that federal and state requirements are followed, and determine whether programs are cost effective. Costs have been allocated based on the estimated hours of service to be provided in fiscal year 1984.

Ref.: FMC 74-4, Attachment B, paragraph B.4
Circular A-102 Attachment P

SCHEDULE 12.2

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

COSTS TO BE ALLOCATED

| | |
|-------------------------------------|-----------|
| EXPENDITURES PER 1985 APPROPRIATION | 2,838,208 |
|-------------------------------------|-----------|

DEDUCTIONS:

| | |
|------------------|--------|
| LEGIS AUDIT COMM | 11,800 |
|------------------|--------|

| | |
|------------------|----------|
| TOTAL DEDUCTIONS | (11,800) |
|------------------|----------|

ALLOCATED ADDITIONS:

| | |
|------------------------|--------|
| EQUIPMENT USE CHARGE | 11,558 |
| ADMN-REAL EST MGMT | 441 |
| ADMN-MGMT SVCS | 4,994 |
| ADMN-STATE AGENCY SVCS | 1,123 |
| FIN-BUDGET | 1,538 |
| FIN-ACCOUNTING | 1,945 |
| FIN-OTHER | 1,482 |
| EMPLOYEE RELATIONS | 7,761 |

| | |
|---------------------------|--------|
| TOTAL ALLOCATED ADDITIONS | 30,842 |
|---------------------------|--------|

| | |
|-----------------------|-----------|
| TOTAL TO BE ALLOCATED | 2,857,250 |
|-----------------------|-----------|

SCHEDULE 12.3

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | FINANCE AUDITS | PROGRAM AUDIT | SINGLE AUDIT |
|----------------------|-----------|-----------------|-------------------|------------------|-----------------|
| WAGES & BENEFITS | | | | | |
| SALARY & WAGES | 2,468,862 | 440,949 | 1,370,696 | 539,117 | 118,100 |
| OTHER EXPENSE & COST | | | | | |
| SUPPLIES | 357,546 | 357,546 | | | |
| LEGIS AUDIT COMM | 11,800 | 11,800 | | | |
| DEPARTMENTAL EXPEND | 2,838,208 | 810,295 | 1,370,696 | 539,117 | 118,100 |
| COST ADJUSTMENTS | | | | | |
| DEDUCTIONS | (11,800) | (11,800) | | | |
| ADDITIONS | 30,842 | 30,842 | | | |
| COST BY FUNCTION | 2,857,250 | 829,337 | 1,370,696 | 539,117 | 118,100 |
| REALLOCATE ADMN | 0 | (829,337) | 560,561 | 220,478 | 48,298 |
| ALLOCABLE COSTS | 2,857,250 | | 1,931,257 | 759,595 | 166,398 |
| DISALLOWED | | | | | |
| NET ALLOCATED | 2,857,250 | | 1,931,257 | 759,595 | 166,398 |

SCHEDULE 12.4

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION FINANCE AUDITS

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-----------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 2,020 | 3.54% | 68,453 |
| AGRICULTURE | 80 | 0.14% | 2,711 |
| ARTS BOARD | 0 | 0.00% | 0 |
| ATTORNEY GENERAL | 0 | 0.00% | 0 |
| AUDITOR | 0 | 0.00% | 0 |
| COMMERCE | 175 | 0.31% | 5,930 |
| COMMUNITY COLLEGE BD | 2,150 | 3.77% | 72,858 |
| CORRECTIONS | 4,125 | 7.24% | 139,787 |
| ECONOMIC SECURITY | 2,900 | 5.09% | 98,274 |
| EDUCATION | 3,200 | 5.62% | 108,440 |
| EMPLOYEE RELATIONS | 150 | 0.26% | 5,083 |
| ENERGY, ECONOMIC DVLP | 460 | 0.81% | 15,588 |
| FINANCE | 620 | 1.09% | 21,010 |
| GOVERNOR | 0 | 0.00% | 0 |
| HANDICAPPED COUNCIL | 0 | 0.00% | 0 |
| HEALTH | 400 | 0.70% | 13,555 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 0 | 0.00% | 0 |
| NURSING | 0 | 0.00% | 0 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 0 | 0.00% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 0 | 0.00% | 0 |
| HIGHER ED COORD BD | 300 | 0.53% | 10,166 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 0 | 0.00% | 0 |
| HUMAN RIGHTS | 0 | 0.00% | 0 |
| INDIAN AFFAIRS | 0 | 0.00% | 0 |
| INVESTMENT BOARD | 600 | 1.05% | 20,333 |
| IRON RANGE RESOURCES | 300 | 0.53% | 10,166 |
| LABOR & INDUSTRY | 600 | 1.05% | 20,333 |
| LEGISLATIVE AUDIT | 0 | 0.00% | 0 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 300 | 0.53% | 10,166 |
| MILITARY AFFAIRS | 300 | 0.53% | 10,166 |
| MECC | 80 | 0.14% | 2,711 |
| NATURAL RESOURCES | 2,200 | 3.86% | 74,553 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 0 | 0.00% | 0 |
| BARBERS | 0 | 0.00% | 0 |
| ELECTRICITY | 0 | 0.00% | 0 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 0 | 0.00% | 0 |

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION FINANCE AUDITS

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 0 | 0.00% | 0 |
| PEACE OFFICERS | 0 | 0.00% | 0 |
| PLANNING | 460 | 0.81% | 15,588 |
| POLLUTION CONTROL | 90 | 0.16% | 3,050 |
| PUB EMP RET ASSN | 1,000 | 1.75% | 33,888 |
| PUBLIC SAFETY | 1,200 | 2.11% | 40,665 |
| PUBLIC SERVICE | 0 | 0.00% | 0 |
| PUBLIC UTIL COMM | 0 | 0.00% | 0 |
| REVENUE | 3,320 | 5.83% | 112,507 |
| SECRETARY OF STATE | 0 | 0.00% | 0 |
| SENTENCE GUIDELINES | 0 | 0.00% | 0 |
| STATE RETIREMENT | 1,000 | 1.75% | 33,888 |
| STATE UNIV SYSTEM | 950 | 1.67% | 32,193 |
| SUPREME COURT | 600 | 1.05% | 20,333 |
| TEACHERS RETIREMENT | 800 | 1.40% | 27,110 |
| TRANSPORTATION | 3,320 | 5.83% | 112,507 |
| TREASURER | 40 | 0.07% | 1,356 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 1,200 | 2.11% | 40,665 |
| WASTE MGMT BD | 0 | 0.00% | 0 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 3,760 | 6.60% | 127,418 |
| WELFARE-INSTITUTIONS | 2,100 | 3.68% | 71,164 |
| ZOO | 0 | 0.00% | 0 |
| OTHER | 8,980 | 15.76% | 304,311 |
| FINANCE-BUDGET | 560 | 0.98% | 18,977 |
| FINANCE-ACCOUNTING | 2,950 | 5.18% | 99,969 |
| FINANCE-OTHER | 3,700 | 6.49% | 125,385 |
| TOTAL | 56,990 | 100.00% | 1,931,257 |

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1984

SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 12.5

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-PROGRAM AUDITS

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-----------------|---------------------|----------------------|-------------------|
|-----------------|---------------------|----------------------|-------------------|

SCHEDULE 12.5

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-PROGRAM AUDITS

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|---------------------|---------------------|----------------------|-------------------|
| CORRECTIONS | 1,000 | 3.94% | 29,905 |
| ECONOMIC SECURITY | 3,000 | 11.81% | 89,716 |
| EDUCATION | 6,900 | 27.17% | 206,347 |
| HEALTH | 1,000 | 3.94% | 29,905 |
| WELFARE-CENT OFFICE | 5,500 | 21.65% | 164,479 |
| OTHER | 8,000 | 31.50% | 239,243 |
| TOTAL | 25,400 | 100.00% | 759,595 |

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1984

SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 12.6

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-SINGLE AUDIT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-----------------|---------------------|----------------------|-------------------|
| SINGLE AUDIT | 100 | 100.00% | 166,398 |
| TOTAL | 100 | 100.00% | 166,398 |

ALLOCATION BASIS: DIRECT ALLOCATION

SCHEDULE 12.7

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | FINANCE AUDITS | PROGRAM AUDIT | SINGLE AUDIT |
|-----------------------|---------|-------------------|------------------|-----------------|
| ADMINISTRATION | | | | |
| GENERAL SUPPORT | 68,453 | 68,453 | 0 | 0 |
| AGRICULTURE | 2,711 | 2,711 | 0 | 0 |
| ARTS BOARD | 0 | 0 | 0 | 0 |
| ATTORNEY GENERAL | 0 | 0 | 0 | 0 |
| AUDITOR | 0 | 0 | 0 | 0 |
| COMMERCE | 5,930 | 5,930 | 0 | 0 |
| COMMUNITY COLLEGE BD | 72,858 | 72,858 | 0 | 0 |
| CORRECTIONS | 169,692 | 139,787 | 29,905 | 0 |
| ECONOMIC SECURITY | 187,990 | 98,274 | 89,716 | 0 |
| EDUCATION | 314,787 | 108,440 | 206,347 | 0 |
| EMPLOYEE RELATIONS | 5,083 | 5,083 | 0 | 0 |
| ENERGY, ECONOMIC DVLP | 15,588 | 15,588 | 0 | 0 |
| FINANCE | 21,010 | 21,010 | 0 | 0 |
| GOVERNOR | 0 | 0 | 0 | 0 |
| HANDICAPPED COUNCIL | 0 | 0 | 0 | 0 |
| HEALTH | 43,460 | 13,555 | 29,905 | 0 |
| HEALTH LIC BDS | | | | |
| MEDICAL EXAMINERS | 0 | 0 | 0 | 0 |
| NURSING | 0 | 0 | 0 | 0 |
| PHARMACY | 0 | 0 | 0 | 0 |
| DENTISTRY | 0 | 0 | 0 | 0 |
| CHIROPRACTORS | 0 | 0 | 0 | 0 |
| PSYCHOLOGY | 0 | 0 | 0 | 0 |
| OPTOMETRY | 0 | 0 | 0 | 0 |
| NURSING HOME ADM | 0 | 0 | 0 | 0 |
| PODIATRY | 0 | 0 | 0 | 0 |
| VETERINARY MEDICINE | 0 | 0 | 0 | 0 |
| HEARING EXAMINER | 0 | 0 | 0 | 0 |
| HIGHER ED COORD BD | 10,166 | 10,166 | 0 | 0 |
| HIGHER ED FAC AUTH | 0 | 0 | 0 | 0 |
| HOUSING FINANCE | 0 | 0 | 0 | 0 |
| HUMAN RIGHTS | 0 | 0 | 0 | 0 |
| INDIAN AFFAIRS | 0 | 0 | 0 | 0 |
| INVESTMENT BOARD | 20,333 | 20,333 | 0 | 0 |
| IRON RANGE RESOURCES | 10,166 | 10,166 | 0 | 0 |
| LABOR & INDUSTRY | 20,333 | 20,333 | 0 | 0 |
| LEGISLATIVE AUDIT | 0 | 0 | 0 | 0 |
| LEGISLATURE | 0 | 0 | 0 | 0 |
| MEDIATION SVCS | 10,166 | 10,166 | 0 | 0 |
| MILITARY AFFAIRS | 10,166 | 10,166 | 0 | 0 |
| MECC | 2,711 | 2,711 | 0 | 0 |
| NATURAL RESOURCES | 74,553 | 74,553 | 0 | 0 |
| NON-HEALTH LIC BDS | | | | |
| BOXING | 0 | 0 | 0 | 0 |
| BARBERS | 0 | 0 | 0 | 0 |
| ELECTRICITY | 0 | 0 | 0 | 0 |

SCHEDULE 12.7

STATE OF MINNESOTA
LEGISLATIVE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | FINANCE AUDITS | PROGRAM AUDIT | SINGLE AUDIT |
|----------------------|-----------|-------------------|------------------|-----------------|
| ARCHITECTS & ENG | 0 | 0 | 0 | 0 |
| WATCHMAKERS | 0 | 0 | 0 | 0 |
| ABSTRACTORS | 0 | 0 | 0 | 0 |
| ACCOUNTANCY | 0 | 0 | 0 | 0 |
| PEACE OFFICERS | 0 | 0 | 0 | 0 |
| PLANNING | 15,588 | 15,588 | 0 | 0 |
| POLLUTION CONTROL | 3,050 | 3,050 | 0 | 0 |
| PUB EMP RET ASSN | 33,888 | 33,888 | 0 | 0 |
| PUBLIC SAFETY | 40,665 | 40,665 | 0 | 0 |
| PUBLIC SERVICE | 0 | 0 | 0 | 0 |
| PUBLIC UTIL COMM | 0 | 0 | 0 | 0 |
| REVENUE | 112,507 | 112,507 | 0 | 0 |
| SECRETARY OF STATE | 0 | 0 | 0 | 0 |
| SENTENCE GUIDELINES | 0 | 0 | 0 | 0 |
| STATE RETIREMENT | 33,888 | 33,888 | 0 | 0 |
| STATE UNIV SYSTEM | 32,193 | 32,193 | 0 | 0 |
| SUPREME COURT | 20,333 | 20,333 | 0 | 0 |
| TEACHERS RETIREMENT | 27,110 | 27,110 | 0 | 0 |
| TRANSPORTATION | 112,507 | 112,507 | 0 | 0 |
| TREASURER | 1,356 | 1,356 | 0 | 0 |
| UNIV OF MINN | 0 | 0 | 0 | 0 |
| VETERANS AFFAIRS | 40,665 | 40,665 | 0 | 0 |
| WASTE MGMT BD | 0 | 0 | 0 | 0 |
| WATER PLAN BD | 0 | 0 | 0 | 0 |
| WELFARE-CENT OFFICE | 291,897 | 127,418 | 164,479 | 0 |
| WELFARE-INSTITUTIONS | 71,164 | 71,164 | 0 | 0 |
| ZOO | 0 | 0 | 0 | 0 |
| OTHER | 543,554 | 304,311 | 239,243 | 0 |
| FINANCE-BUDGET | 18,977 | 18,977 | 0 | 0 |
| FINANCE-ACCOUNTING | 99,969 | 99,969 | 0 | 0 |
| FINANCE-OTHER | 125,385 | 125,385 | 0 | 0 |
| SINGLE AUDIT | 166,398 | 0 | 0 | 166,398 |
| TOTAL | 2,857,250 | 1,931,257 | 759,595 | 166,398 |

STATE OF MINNESOTA
TREASURER
NATURE AND EXTENT OF SERVICES

The State Treasurer is responsible for cash management, bank account administration and reconciliation, check (warrant) signing and processing and related activities. Costs of these services are allowable for plan purposes and have been allocated based on the total of sub-system warrants and accounting transactions issued for each department.

Services relating to accounting for state debt, investment records, unclaimed property, etc. are considered general government and have not been allocated.

Ref.: FMC 74-4, Attachment B, paragraph B.12.

SCHEDULE 13.2

STATE OF MINNESOTA

TREASURER

COSTS TO BE ALLOCATED

| | |
|-------------------------------------|---------|
| EXPENDITURES PER 1985 APPROPRIATION | 631,076 |
|-------------------------------------|---------|

DEDUCTIONS:

| | |
|-----------|--------|
| EQUIPMENT | 40,465 |
|-----------|--------|

| | |
|------------------|----------|
| TOTAL DEDUCTIONS | (40,465) |
|------------------|----------|

ALLOCATED ADDITIONS:

| | |
|------------------------|-------|
| EQUIPMENT USE CHARGE | 5,129 |
| ADMN-REAL EST MGMT | 881 |
| ADMN-MGMT SVCS | 7,473 |
| ADMN-STATE AGENCY SVCS | 3,341 |
| FIN-BUDGET | 2,107 |
| FIN-ACCOUNTING | 5,534 |
| FIN-OTHER | 1,124 |
| EMPLOYEE RELATIONS | 2,283 |
| MEDIATION SVCS | 11 |
| LEGISLATIVE AUDIT | 1,356 |

| | |
|---------------------------|--------|
| TOTAL ALLOCATED ADDITIONS | 29,239 |
|---------------------------|--------|

| | |
|-----------------------|---------|
| TOTAL TO BE ALLOCATED | 619,850 |
|-----------------------|---------|

SCHEDULE 13.3

STATE OF MINNESOTA

TREASURER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | TREASURY | GENERAL GOV'T |
|----------------------|-----------|-----------------|----------|------------------|
| WAGES & BENEFITS | | | | |
| SALARY & WAGES | 468,949 | | 168,822 | 300,127 |
| OTHER EXPENSE & COST | | | | |
| SERVICES | 114,799 | | 28,493 | 86,306 |
| SUPPLIES | 6,863 | | 2,471 | 4,392 |
| EQUIPMENT | 40,465 | 40,465 | | |
| DEPARTMENTAL EXPEND | 631,076 | 40,465 | 199,786 | 390,825 |
| COST ADJUSTMENTS | | | | |
| DEDUCTIONS | (40,465) | (40,465) | | |
| ADDITIONS | 29,239 | 29,239 | | |
| COST BY FUNCTION | 619,850 | 29,239 | 199,786 | 390,825 |
| REALLOCATE ADMN | 0 | (29,239) | 9,891 | 19,348 |
| ALLOCABLE COSTS | 619,850 | | 209,677 | 410,173 |
| DISALLOWED | (410,173) | | | (410,173) |
| NET ALLOCATED | 209,677 | | 209,677 | |

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | NET ALLOCATION |
|-------------------------|---------------------|--------------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 203 | 0.01% | 17 |
| REAL EST MGMT | 1,058 | 0.04% | 88 |
| MANAGEMENT SVCS | 342 | 0.01% | 29 |
| STATE AGENCY SVCS | 872 | 0.03% | 73 |
| PUBLIC SERVICE | 241 | 0.01% | 20 |
| ISB | 1,112 | 0.04% | 93 |
| MOTOR POOL | 2,230 | 0.09% | 186 |
| OFFICE EQUIPMENT REPAIR | 423 | 0.02% | 35 |
| FEDERAL SURPLUS | 87 | .00% | 7 |
| CENT MNTNCE REVOLVING | 128 | 0.01% | 11 |
| MOVERS & DELIVERY | 65 | .00% | 5 |
| TELECOMMUNICATIONS | 1,413 | 0.06% | 118 |
| RESOURCE RECOVERY | 44 | .00% | 4 |
| MICROGRAPHICS | 161 | 0.01% | 13 |
| CENTRAL STORES | 1,631 | 0.06% | 136 |
| STATE REG-DOCUMENTS | 510 | 0.02% | 43 |
| ADDRESSING & INSERT | 225 | 0.01% | 19 |
| STATE PRINTER | 1,705 | 0.07% | 142 |
| COMMUTER VAN | 69 | .00% | 6 |
| CAPITOL PARKING | 187 | 0.01% | 16 |
| AGRICULTURE | 2,644 | 0.11% | 221 |
| ARTS BOARD | 136 | 0.01% | 11 |
| ATTORNEY GENERAL | 959 | 0.04% | 80 |
| AUDITOR | 326 | 0.01% | 27 |
| COMMERCE | 2,328 | 0.09% | 194 |
| COMMUNITY COLLEGE BD | 8,248 | 0.33% | 688 |
| CORRECTIONS | 7,977 | 0.32% | 665 |
| ECONOMIC SECURITY | 16,129 | 0.64% | 1,345 |
| EDUCATION | 20,016 | 0.80% | 1,670 |
| EMPLOYEE RELATIONS | 1,080 | 0.04% | 90 |
| ENERGY, ECONOMIC DVLP | 1,428 | 0.06% | 119 |
| FINANCE | 2,624 | 0.10% | 219 |
| GOVERNOR | 224 | 0.01% | 19 |
| HANDICAPPED COUNCIL | 130 | 0.01% | 11 |
| HEALTH | 4,900 | 0.19% | 409 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 148 | 0.01% | 12 |
| NURSING | 287 | 0.01% | 24 |
| PHARMACY | 94 | .00% | 8 |
| DENTISTRY | 99 | .00% | 8 |
| CHIROPRACTORS | 34 | .00% | 3 |
| PSYCHOLOGY | 62 | .00% | 5 |
| OPTOMETRY | 32 | .00% | 3 |
| NURSING HOME ADM | 56 | .00% | 5 |
| PODIATRY | 17 | .00% | 1 |
| VETERINARY MEDICINE | 41 | .00% | 3 |
| HEARING EXAMINER | 420 | 0.02% | 35 |
| HIGHER ED COORD BD | 152,001 | 6.05% | 12,680 |
| HIGHER ED FAC AUTH | 3 | .00% | 0 |

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HOUSING FINANCE | 1,004 | 0.04% | 84 |
| HUMAN RIGHTS | 256 | 0.01% | 21 |
| INDIAN AFFAIRS | 59 | .00% | 5 |
| INVESTMENT BOARD | 69 | .00% | 6 |
| IRON RANGE RESOURCES | 1,187 | 0.05% | 99 |
| LABOR & INDUSTRY | 4,478 | 0.18% | 374 |
| LEGISLATIVE AUDIT | 109 | .00% | 9 |
| LEGISLATURE | 28,903 | 1.15% | 2,411 |
| MEDIATION SVCS | 101 | .00% | 8 |
| MILITARY AFFAIRS | 980 | 0.04% | 82 |
| MECC | 1,189 | 0.05% | 99 |
| NATURAL RESOURCES | 16,059 | 0.64% | 1,340 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 35 | .00% | 3 |
| BARBERS | 108 | .00% | 9 |
| ELECTRICITY | 335 | 0.01% | 28 |
| ARCHITECTS & ENG | 187 | 0.01% | 16 |
| WATCHMAKERS | 24 | .00% | 2 |
| ABSTRACTORS | 10 | .00% | 1 |
| ACCOUNTANCY | 113 | .00% | 9 |
| PEACE OFFICERS | 125 | .00% | 10 |
| PLANNING | 884 | 0.04% | 74 |
| POLLUTION CONTROL | 1,416 | 0.06% | 118 |
| PUB EMP RET ASSN | 204,505 | 8.14% | 17,059 |
| PUBLIC SAFETY | 36,412 | 1.45% | 3,037 |
| PUBLIC SERVICE | 411 | 0.02% | 34 |
| PUBLIC UTIL COMM | 118 | .00% | 10 |
| REVENUE | 1,453,070 | 57.81% | 121,213 |
| SECRETARY OF STATE | 816 | 0.03% | 68 |
| SENTENCE GUIDELINES | 53 | .00% | 4 |
| STATE RETIREMENT | 152,693 | 6.07% | 12,737 |
| STATE UNIV SYSTEM | 10,395 | 0.41% | 867 |
| SUPREME COURT | 783 | 0.03% | 65 |
| TEACHERS RETIREMENT | 148,574 | 5.91% | 12,394 |
| TRANSPORTATION | 14,947 | 0.59% | 1,247 |
| TREASURER | 310 | 0.01% | 26 |
| UNIV OF MINN | 77 | .00% | 6 |
| VETERANS AFFAIRS | 1,832 | 0.07% | 153 |
| WASTE MGMT BD | 234 | 0.01% | 20 |
| WATER PLAN BD | 36 | .00% | 3 |
| WELFARE-CENT OFFICE | 180,552 | 7.18% | 15,061 |
| WELFARE-INSTITUTIONS | 7,399 | 0.29% | 617 |
| ZOO | 1,790 | 0.07% | 149 |
| OTHER | 5,776 | 0.23% | 483 |
| TOTAL | 2,513,563 | 100.00% | 209,677 |

ALLOCATION BASIS: F.Y. 3 ACCTNG TRANS PLUS SUB-SYSTEM WARRANTS
SOURCE: SPECIAL COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA

TREASURER

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | TREASURER |
|-------------------------|--------|-----------|
| ADMINISTRATION | | |
| GENERAL SUPPORT | 17 | 17 |
| REAL EST MGMT | 88 | 88 |
| MANAGEMENT SVCS | 29 | 29 |
| STATE AGENCY SVCS | 73 | 73 |
| PUBLIC SERVICE | 20 | 20 |
| ISB | 93 | 93 |
| MOTOR POOL | 186 | 186 |
| OFFICE EQUIPMENT REPAIR | 35 | 35 |
| FEDERAL SURPLUS | 7 | 7 |
| CENT MNTNCE REVOLVING | 11 | 11 |
| MOVERS & DELIVERY | 5 | 5 |
| TELECOMMUNICATIONS | 118 | 118 |
| RESOURCE RECOVERY | 4 | 4 |
| MICROGRAPHICS | 13 | 13 |
| CENTRAL STORES | 136 | 136 |
| STATE REG-DOCUMENTS | 43 | 43 |
| ADDRESSING & INSERT | 19 | 19 |
| STATE PRINTER | 142 | 142 |
| COMMUTER VAN | 6 | 6 |
| CAPITOL PARKING | 16 | 16 |
| AGRICULTURE | 221 | 221 |
| ARTS BOARD | 11 | 11 |
| ATTORNEY GENERAL | 80 | 80 |
| AUDITOR | 27 | 27 |
| COMMERCE | 194 | 194 |
| COMMUNITY COLLEGE BD | 688 | 688 |
| CORRECTIONS | 665 | 665 |
| ECONOMIC SECURITY | 1,345 | 1,345 |
| EDUCATION | 1,670 | 1,670 |
| EMPLOYEE RELATIONS | 90 | 90 |
| ENERGY, ECONOMIC DVL P | 119 | 119 |
| FINANCE | 219 | 219 |
| GOVERNOR | 19 | 19 |
| HANDICAPPED COUNCIL | 11 | 11 |
| HEALTH | 409 | 409 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 12 | 12 |
| NURSING | 24 | 24 |
| PHARMACY | 8 | 8 |
| DENTISTRY | 8 | 8 |
| CHIROPRACTORS | 3 | 3 |
| PSYCHOLOGY | 5 | 5 |
| OPTOMETRY | 3 | 3 |
| NURSING HOME ADM | 5 | 5 |
| PODIATRY | 1 | 1 |
| VETERINARY MEDICINE | 3 | 3 |
| HEARING EXAMINER | 35 | 35 |
| HIGHER ED COORD BD | 12,680 | 12,680 |

STATE OF MINNESOTA

TREASURER

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | TREASURER |
|----------------------|---------|-----------|
| HIGHER ED FAC AUTH | 0 | 0 |
| HOUSING FINANCE | 84 | 84 |
| HUMAN RIGHTS | 21 | 21 |
| INDIAN AFFAIRS | 5 | 5 |
| INVESTMENT BOARD | 6 | 6 |
| IRON RANGE RESOURCES | 99 | 99 |
| LABOR & INDUSTRY | 374 | 374 |
| LEGISLATIVE AUDIT | 9 | 9 |
| LEGISLATURE | 2,411 | 2,411 |
| MEDIATION SVCS | 8 | 8 |
| MILITARY AFFAIRS | 82 | 82 |
| MECC | 99 | 99 |
| NATURAL RESOURCES | 1,340 | 1,340 |
| NON-HEALTH LIC BDS | | |
| BOXING | 3 | 3 |
| BARBERS | 9 | 9 |
| ELECTRICITY | 28 | 28 |
| ARCHITECTS & ENG | 16 | 16 |
| WATCHMAKERS | 2 | 2 |
| ABSTRACTORS | 1 | 1 |
| ACCOUNTANCY | 9 | 9 |
| PEACE OFFICERS | 10 | 10 |
| PLANNING | 74 | 74 |
| POLLUTION CONTROL | 118 | 118 |
| PUB EMP RET ASSN | 17,059 | 17,059 |
| PUBLIC SAFETY | 3,037 | 3,037 |
| PUBLIC SERVICE | 34 | 34 |
| PUBLIC UTIL COMM | 10 | 10 |
| REVENUE | 121,213 | 121,213 |
| SECRETARY OF STATE | 68 | 68 |
| SENTENCE GUIDELINES | 4 | 4 |
| STATE RETIREMENT | 12,737 | 12,737 |
| STATE UNIV SYSTEM | 867 | 867 |
| SUPREME COURT | 65 | 65 |
| TEACHERS RETIREMENT | 12,394 | 12,394 |
| TRANSPORTATION | 1,247 | 1,247 |
| TREASURER | 26 | 26 |
| UNIV OF MINN | 6 | 6 |
| VETERANS AFFAIRS | 153 | 153 |
| WASTE MGMT BD | 20 | 20 |
| WATER PLAN BD | 3 | 3 |
| WELFARE-CENT OFFICE | 15,061 | 15,061 |
| WELFARE-INSTITUTIONS | 617 | 617 |
| ZOO | 149 | 149 |
| OTHER | 483 | 483 |
| TOTAL | 209,677 | 209,677 |

STATE OF MINNESOTA
ATTORNEY GENERAL
NATURE AND EXTENT OF SERVICES

The Attorney General is the chief legal officer of the state, and is attorney for all state officers, departments, boards, and commissions. He interprets statutes, prepares or reviews legal documents (contracts, leases, etc.). These costs are allowable for plan purposes and have been allocated based on estimated 1983-84 hours of attorney and para legal staff time provided to central service agencies.

Costs of services to the public and county government are included in the allocation to All Other.

Ref.: FMC 74-4, Attachment B, paragraph B.16.

SCHEDULE 14.2

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 APPROPRIATIONS 14,276,560

DEDUCTIONS:

| | |
|-----------------|---------|
| EQUIPMENT | 269,022 |
| SPCL CONTINGENT | 50,000 |

TOTAL DEDUCTIONS (319,022)

ALLOCATED ADDITIONS:

| | |
|------------------------|--------|
| EQUIPMENT USE CHARGE | 35,987 |
| ADMN-REAL EST MGMT | 5,287 |
| ADMN-MGMT SVCS | 53,388 |
| ADMN-STATE AGENCY SVCS | 10,296 |
| FIN-BUDGET | 7,875 |
| FIN-ACCOUNTING | 17,103 |
| FIN-OTHER | 7,155 |
| EMPLOYEE RELATIONS | 34,695 |
| MEDIATION SVCS | 70 |
| TREASURER | 80 |

TOTAL ALLOCATED ADDITIONS 171,936

TOTAL TO BE ALLOCATED 14,129,474

SCHEDULE 14.3

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | LEGAL SERVICES | OTHER |
|----------------------|-------------|-----------------|-------------------|-------------|
| WAGES & BENEFITS | | | | |
| SALARY & WAGES | 12,454,203 | 884,300 | 9,814,033 | 1,755,870 |
| OTHER EXPENSE & COST | | | | |
| SERVICES | 1,339,667 | 221,982 | 977,926 | 139,759 |
| SUPPLIES | 163,668 | 125,861 | 36,738 | 1,069 |
| EQUIPMENT | 269,022 | 269,022 | | |
| SPCL CONTINGENT | 50,000 | 50,000 | | |
| DEPARTMENTAL EXPEND | 14,276,560 | 1,551,165 | 10,828,697 | 1,896,698 |
| COST ADJUSTMENTS | | | | |
| DEDUCTIONS | (319,022) | (319,022) | | |
| ADDITIONS | 171,936 | 171,936 | | |
| COST BY FUNCTION | 14,129,474 | 1,404,079 | 10,828,697 | 1,896,698 |
| REALLOCATE ADMN | 0 | (1,404,079) | 1,194,803 | 209,276 |
| ALLOCABLE COSTS | 14,129,474 | | 12,023,500 | 2,105,974 |
| DISALLOWED | (2,105,974) | | | (2,105,974) |
| NET ALLOCATED | 12,023,500 | | 12,023,500 | 0 |

SCHEDULE 14.4

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DETAIL ALLOCATION - LEGAL SERVICES

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATION PERCENT | GROSS ALLOCATION | DIRECT BILLED | NET ALLOCATION |
|-----------------------|---------------------|-----------------------|---------------------|------------------|-------------------|
| ADMN-GEN SUPPORT | 3,900 | 1.15% | 138,038 | | 138,038 |
| FINANCE-FISCAL MGMT | 800 | 0.24% | 28,315 | | 28,315 |
| LEGISLATIVE AUDITOR | 1 | .00% | 35 | | 35 |
| MEDIATION SVCS | 1,100 | 0.32% | 38,934 | | 38,934 |
| EMPLOYEE RELATIONS | 1,900 | 0.56% | 67,249 | | 67,249 |
| TREASURER | 400 | 0.12% | 14,158 | | 14,158 |
| LABOR & IND-WKRS COMP | 9,000 | 2.65% | 318,549 | (325,000) | (6,451) |
| OTHER | 322,600 | 94.97% | 11,418,222 | (10,536,000) | 882,222 |
| TOTAL | 339,701 | 100.00% | 12,023,500 | (10,861,000) | 1,162,500 |

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE PROVIDED TO
CENTRAL SERVICE AGENCIES F.Y. 1984

SOURCE: ATTORNEY GENERAL TIME ESTIMATES

SCHEDULE 14.5

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | LEGAL SERVICES |
|-----------------------|----------------|-------------------|
| ADMN-GEN SUPPORT | 138,038 | 138,038 |
| FINANCE-FISCAL MGMT | 28,315 | 28,315 |
| LEGISLATIVE AUDITOR | 35 | 35 |
| MEDIATION SVCS | 38,934 | 38,934 |
| EMPLOYEE RELATIONS | 67,249 | 67,249 |
| TREASURER | 14,158 | 14,158 |
| LABOR & IND-WKRS COMP | (6,451) | (6,451) |
| OTHER | 882,222 | 882,222 |
| SUB-TOTAL | 1,162,500 | 1,162,500 |
| DIRECT BILLED | 10,861,000 | 10,861,000 |
| TOTAL | 12,023,500 | 12,023,500 |

STATE OF MINNESOTA
LABOR AND INDUSTRY - ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Department of Labor and Industry is responsible for the administration of Workers' Compensation, enforcement of state health and safety, and labor standards laws along with boiler inspection and other activities. The department administers the Workers' Compensation Program for state employees.

The costs of departmental administration and indirect costs allocated to the department have been allocated to Workers' Compensation and other departmental programs based on their 1984-85 authorized completion.

Ref.: FMC 74-4, Attachment B, paragraph B. 10.

SCHEDULE 15.2

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

COSTS TO BE ALLOCATED

| | | |
|--------------------------------------|--|-----------|
| EXPENDITURES PER 1985 APPROPRIATIONS | | 1,080,094 |
|--------------------------------------|--|-----------|

DEDUCTIONS:

| | |
|-----------|---------|
| EQUIPMENT | 2,100 |
| GRANTS | 250,000 |

| | |
|------------------|-----------|
| TOTAL DEDUCTIONS | (252,100) |
|------------------|-----------|

ALLOCATED ADDITIONS:

| | |
|------------------------|--------|
| EQUIPMENT USE CHARGE | 34,115 |
| ADMN-REAL EST MGMT | 2,203 |
| ADMN-MGMT SVCS | 55,189 |
| ADMN-STATE AGENCY SVCS | 16,055 |
| FIN-BUDGET | 50,419 |
| FIN-ACCOUNTING | 79,834 |
| FIN-OTHER | 12,988 |
| EMPLOYEE RELATIONS | 25,679 |
| MEDIATION SVCS | 142 |
| LEGISLATIVE AUDIT | 20,333 |
| TREASURER | 374 |

| | |
|---------------------------|---------|
| TOTAL ALLOCATED ADDITIONS | 297,331 |
|---------------------------|---------|

| | |
|-----------------------|-----------|
| TOTAL TO BE ALLOCATED | 1,125,325 |
|-----------------------|-----------|

SCHEDULE 15.3

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GEN ADMN | DEPT ADMN |
|----------------------|-----------|-------------|--------------|
| WAGES & BENEFITS | | | |
| SALARY & WAGES | 498,440 | | 498,440 |
| OTHER EXPENSE & COST | | | |
| SERVICES | 305,408 | | 305,408 |
| SUPPLIES | 24,146 | | 24,146 |
| EQUIPMENT | 2,100 | 2,100 | |
| GRANTS | 250,000 | 250,000 | |
| DEPARTMENTAL EXPEND | 1,080,094 | 252,100 | 827,994 |
| COST ADJUSTMENTS | | | |
| DEDUCTIONS | (252,100) | (252,100) | |
| ADDITIONS | 297,331 | 297,331 | |
| COST BY FUNCTION | 1,125,325 | 297,331 | 827,994 |
| REALLOCATE ADMN | 0 | (297,331) | 297,331 |
| ALLOCABLE COSTS | 1,125,325 | | 1,125,325 |
| DISALLOWED | | | |
| NET ALLOCATED | 1,125,325 | | 1,125,325 |

SCHEDULE 15.4

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

DETAIL ALLOCATION-DEPT ADMN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| LABOR AND IND-WKRS COMP | 83 | 36.89% | 415,120 |
| LABOR AND IND-ADMN | 15 | 6.67% | 75,022 |
| LABOR AND INDUSTRY | 127 | 56.44% | 635,183 |
| TOTAL | 225 | 100.00% | 1,125,325 |

ALLOCATION BASIS: AUTHORIZED COMPLEMENT 1984-85
 SOURCE: CHAPTER LAWS

SCHEDULE 15.5

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | DEPT ADMN |
|-------------------------|-----------|--------------|
| LABOR AND IND-WKRS COMP | 415,120 | 415,120 |
| LABOR AND IND-ADMN | 75,022 | 75,022 |
| LABOR AND INDUSTRY | 635,183 | 635,183 |
| TOTAL | 1,125,325 | 1,125,325 |

STATE OF MINNESOTA
LABOR AND INDUSTRY - WORKERS' COMPENSATION ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Department of Labor and Industry administers Minnesota's Workers' Compensation Program. The department provides for the processing of claims for compensation for state employees, provides for hearings concerning cases for all private and public sector employees in the state, and for enforcement of the state's workers' compensation laws.

The costs of the Workers' Compensation Division have been distributed between state employees and other programs based on the number of first injury reports filed from July 1, 1982 through June 30, 1983 (42,496 total of which 4,546 were for state employees).

Costs of the administration of programs for state employees have been allocated based on the number of compensable injuries in 1982-83.

Ref.: FMC 74-4, Attachment B, paragraph B.13

SCHEDULE 16.2

STATE OF MINNESOTA

LABOR AND INDUSTRY-WORKERS COMPENSATION ADMN

COSTS TO BE ALLOCATED

| | |
|--------------------------------------|-----------|
| EXPENDITURES PER 1985 APPROPRIATIONS | 2,621,483 |
|--------------------------------------|-----------|

DEDUCTIONS:

| | |
|-----------|--------|
| EQUIPMENT | 48,671 |
|-----------|--------|

| | |
|------------------|----------|
| TOTAL DEDUCTIONS | (48,671) |
|------------------|----------|

ALLOCATED ADDITIONS:

| | |
|--------------------------|---------|
| ATTORNEY GEN-GEN SUPPORT | (6,451) |
| LABOR AND INDUSTRY-ADMN | 415,120 |

| | |
|---------------------------|---------|
| TOTAL ALLOCATED ADDITIONS | 408,669 |
|---------------------------|---------|

| | |
|-----------------------|-----------|
| TOTAL TO BE ALLOCATED | 2,981,481 |
|-----------------------|-----------|

SCHEDULE 16.3

STATE OF MINNESOTA

LABOR AND INDUSTRY-WORKERS COMPENSATION ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | STATE EMPL | OTHER |
|----------------------|-------------|-----------------|---------------|-------------|
| WAGES & BENEFITS | | | | |
| SALARY & WAGES | 2,411,567 | | 258,038 | 2,153,529 |
| OTHER EXPENSE & COST | | | | |
| SERVICES | 142,086 | | 15,203 | 126,883 |
| SUPPLIES | 19,159 | | 2,050 | 17,109 |
| EQUIPMENT | 48,671 | 48,671 | | |
| DEPARTMENTAL EXPEND | 2,621,483 | 48,671 | 275,291 | 2,297,521 |
| COST ADJUSTMENTS | | | | |
| DEDUCTIONS | (48,671) | (48,671) | | |
| ADDITIONS | 408,669 | 408,669 | | |
| COST BY FUNCTION | 2,981,481 | 408,669 | 275,291 | 2,297,521 |
| REALLOCATE ADMN | 0 | (408,669) | 43,728 | 364,941 |
| ALLOCABLE COSTS | 2,981,481 | 0 | 319,019 | 2,662,462 |
| DISALLOWED | (2,662,462) | | | (2,662,462) |
| NET ALLOCATED | 319,019 | | 319,019 | 0 |

SCHEDULE 16.4

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

DETAIL ALLOCATION-STATE EMPLOYEES

| USER DEPARTMENT | UNITS | PERCENT | ALLOCATION |
|-----------------------|-------|---------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 60 | 1.32% | 4,211 |
| AGRICULTURE | 29 | 0.64% | 2,036 |
| ARTS BOARD | 1 | 0.02% | 70 |
| ATTORNEY GENERAL | 4 | 0.09% | 281 |
| AUDITOR | 0 | 0.00% | 0 |
| COMMERCE | 5 | 0.11% | 351 |
| COMMUNITY COLLEGE BD | 66 | 1.45% | 4,633 |
| CORRECTIONS | 166 | 3.65% | 11,652 |
| ECONOMIC SECURITY | 40 | 0.88% | 2,808 |
| EDUCATION | 37 | 0.81% | 2,597 |
| EMPLOYEE RELATIONS | 1 | 0.02% | 70 |
| ENERGY, ECONOMIC DVLP | 3 | 0.07% | 211 |
| FINANCE | 1 | 0.02% | 70 |
| GOVERNOR | 0 | 0.00% | 0 |
| HANDICAPPED COUNCIL | 0 | 0.00% | 0 |
| HEALTH | 16 | 0.35% | 1,123 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 0 | 0.00% | 0 |
| NURSING | 2 | 0.04% | 140 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 0 | 0.00% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 8 | 0.18% | 562 |
| HIGHER ED COORD BD | 3 | 0.07% | 211 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 0 | 0.00% | 0 |
| HUMAN RIGHTS | 3 | 0.07% | 211 |
| INDIAN AFFAIRS | 0 | 0.00% | 0 |
| INVESTMENT BOARD | 0 | 0.00% | 0 |
| IRON RANGE RESOURCES | 8 | 0.18% | 562 |
| LABOR & INDUSTRY | 12 | 0.26% | 842 |
| LEGISLATIVE AUDIT | 0 | 0.00% | 0 |
| LEGISLATURE | 3 | 0.07% | 211 |
| MEDIATION SVCS | 1 | 0.02% | 70 |
| MILITARY AFFAIRS | 31 | 0.68% | 2,176 |
| MECC | 0 | 0.00% | 0 |
| NATURAL RESOURCES | 295 | 6.49% | 20,706 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 0 | 0.00% | 0 |
| BARBERS | 0 | 0.00% | 0 |
| ELECTRICITY | 0 | 0.00% | 0 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 0 | 0.00% | 0 |

SCHEDULE 16.4

STATE OF MINNESOTA
LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

DETAIL ALLOCATION-STATE EMPLOYEES

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 0 | 0.00% | 0 |
| PEACE OFFICERS | 0 | 0.00% | 0 |
| PLANNING | 0 | 0.00% | 0 |
| POLLUTION CONTROL | 5 | 0.11% | 351 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 121 | 2.66% | 8,493 |
| PUBLIC SERVICE | 7 | 0.15% | 491 |
| PUBLIC UTIL COMM | 0 | 0.00% | 0 |
| REVENUE | 30 | 0.66% | 2,106 |
| SECRETARY OF STATE | 1 | 0.02% | 70 |
| SENTENCE GUIDELINES | 0 | 0.00% | 0 |
| STATE RETIREMENT | 1 | 0.02% | 70 |
| STATE UNIV SYSTEM | 158 | 3.48% | 11,090 |
| SUPREME COURT | 4 | 0.09% | 281 |
| TEACHERS RETIREMENT | 1 | 0.02% | 70 |
| TRANSPORTATION | 578 | 12.72% | 40,571 |
| TREASURER | 0 | 0.00% | 0 |
| UNIV OF MINN | 1,000 | 22.00% | 70,191 |
| VETERANS AFFAIRS | 107 | 2.35% | 7,510 |
| WASTE MGMT BD | 1 | 0.02% | 70 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 21 | 0.46% | 1,474 |
| WELFARE-INSTITUTIONS | 1,626 | 35.78% | 114,131 |
| ZOO | 25 | 0.55% | 1,755 |
| OTHER | 64 | 1.41% | 4,491 |
| TOTAL | 4,545 | 100.00% | 319,019 |

ALLOCATION BASIS: COMPENSABLE CASES F.Y. 1983

SOURCE: WORKERS COMP REPORT AUGUST 24, 1983

SCHEDULE 16.5

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | STATE EMPLOYEES |
|-----------------------|--------|--------------------|
| ADMINISTRATION | | |
| GENERAL SUPPORT | 4,211 | 4,211 |
| AGRICULTURE | 2,036 | 2,036 |
| ARTS BOARD | 70 | 70 |
| ATTORNEY GENERAL | 281 | 281 |
| AUDITOR | 0 | 0 |
| COMMERCE | 351 | 351 |
| COMMUNITY COLLEGE BD | 4,633 | 4,633 |
| CORRECTIONS | 11,652 | 11,652 |
| ECONOMIC SECURITY | 2,808 | 2,808 |
| EDUCATION | 2,597 | 2,597 |
| EMPLOYEE RELATIONS | 70 | 70 |
| ENERGY, ECONOMIC DVLP | 211 | 211 |
| FINANCE | 70 | 70 |
| GOVERNOR | 0 | 0 |
| HANDICAPPED COUNCIL | 0 | 0 |
| HEALTH | 1,123 | 1,123 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 0 | 0 |
| NURSING | 140 | 140 |
| PHARMACY | 0 | 0 |
| DENTISTRY | 0 | 0 |
| CHIROPRACTORS | 0 | 0 |
| PSYCHOLOGY | 0 | 0 |
| OPTOMETRY | 0 | 0 |
| NURSING HOME ADM | 0 | 0 |
| PODIATRY | 0 | 0 |
| VETERINARY MEDICINE | 0 | 0 |
| HEARING EXAMINER | 562 | 562 |
| HIGHER ED COORD BD | 211 | 211 |
| HIGHER ED FAC AUTH | 0 | 0 |
| HOUSING FINANCE | 0 | 0 |
| HUMAN RIGHTS | 211 | 211 |
| INDIAN AFFAIRS | 0 | 0 |
| INVESTMENT BOARD | 0 | 0 |
| IRON RANGE RESOURCES | 562 | 562 |
| LABOR & INDUSTRY | 842 | 842 |
| LEGISLATIVE AUDIT | 0 | 0 |
| LEGISLATURE | 211 | 211 |
| MEDIATION SVCS | 70 | 70 |
| MILITARY AFFAIRS | 2,176 | 2,176 |
| MECC | 0 | 0 |
| NATURAL RESOURCES | 20,706 | 20,706 |
| NON-HEALTH LIC BDS | | |
| BOXING | 0 | 0 |
| BARBERS | 0 | 0 |
| ELECTRICITY | 0 | 0 |
| ARCHITECTS & ENG | 0 | 0 |
| WATCHMAKERS | 0 | 0 |

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | STATE EMPLOYEES |
|----------------------|---------|--------------------|
| ABSTRACTORS | 0 | 0 |
| ACCOUNTANCY | 0 | 0 |
| PEACE OFFICERS | 0 | 0 |
| PLANNING | 0 | 0 |
| POLLUTION CONTROL | 351 | 351 |
| PUB EMP RET ASSN | 0 | 0 |
| PUBLIC SAFETY | 8,493 | 8,493 |
| PUBLIC SERVICE | 491 | 491 |
| PUBLIC UTIL COMM | 0 | 0 |
| REVENUE | 2,106 | 2,106 |
| SECRETARY OF STATE | 70 | 70 |
| SENTENCE GUIDELINES | 0 | 0 |
| STATE RETIREMENT | 70 | 70 |
| STATE UNIV SYSTEM | 11,090 | 11,090 |
| SUPREME COURT | 281 | 281 |
| TEACHERS RETIREMENT | 70 | 70 |
| TRANSPORTATION | 40,571 | 40,571 |
| TREASURER | 0 | 0 |
| UNIV OF MINN | 70,191 | 70,191 |
| VETERANS AFFAIRS | 7,510 | 7,510 |
| WASTE MGMT BD | 70 | 70 |
| WATER PLAN BD | 0 | 0 |
| WELFARE-CENT OFFICE | 1,474 | 1,474 |
| WELFARE-INSTITUTIONS | 114,131 | 114,131 |
| ZOO | 1,755 | 1,755 |
| OTHER | 4,491 | 4,491 |
| TOTAL | 319,019 | 319,019 |

ALLOCATION BASIS: COMPENSABLE CASES F.Y. 1983

SOURCE: WORKERS COMP REPORT AUGUST 24, 1983

SCHEDULE 16.2

STATE OF MINNESOTA

LABOR AND INDUSTRY-WORKERS COMPENSATION ADMN

COSTS TO BE ALLOCATED

| | |
|--------------------------------------|-----------|
| EXPENDITURES PER 1985 APPROPRIATIONS | 2,621,483 |
|--------------------------------------|-----------|

DEDUCTIONS:

| | |
|-----------|--------|
| EQUIPMENT | 48,671 |
|-----------|--------|

| | |
|------------------|----------|
| TOTAL DEDUCTIONS | (48,671) |
|------------------|----------|

ALLOCATED ADDITIONS:

| | |
|--------------------------|---------|
| ATTORNEY GEN-GEN SUPPORT | (6,451) |
| LABOR AND INDUSTRY-ADMN | 415,120 |

| | |
|---------------------------|---------|
| TOTAL ALLOCATED ADDITIONS | 408,669 |
|---------------------------|---------|

| | |
|-----------------------|-----------|
| TOTAL TO BE ALLOCATED | 2,981,481 |
|-----------------------|-----------|

STATE OF MINNESOTA
PUBLIC SAFETY ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Public Safety Department is responsible for the issuance of driver's licenses, state Highway Patrol, the Bureau of Criminal Apprehension, and related activities. The security of the Capitol Complex is also included in this department's duties.

Departmental administration and indirect costs allocated to the Public Safety Department have been allocated to Capitol security and other programs administered by the department based on each sections authorized 1985 complement.

Ref.: FMC 74-4, Attachment B, paragraph B.10.

SCHEDULE 17.2

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

COSTS TO BE ALLOCATED

| | |
|--------------------------------------|-----------|
| EXPENDITURES PER 1985 APPROPRIATIONS | 2,928,355 |
|--------------------------------------|-----------|

| | |
|-----------------------|-----------|
| TOTAL TO BE ALLOCATED | 2,928,355 |
|-----------------------|-----------|

SCHEDULE 17.3

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | DEPT ADMN | GENERAL GOV'T |
|----------------------|-----------|-----------------|--------------|------------------|
| WAGES & BENEFITS | | | | |
| SALARY & WAGES | 1,902,023 | | 1,750,394 | 151,629 |
| OTHER EXPENSE & COST | | | | |
| SERVICES | 953,710 | | 796,396 | 157,314 |
| SUPPLIES | 72,622 | | 47,087 | 25,535 |
| DEPARTMENTAL EXPEND | 2,928,355 | 0 | 2,593,877 | 334,478 |
| COST ADJUSTMENTS | | | | |
| DEDUCTIONS | | | | |
| ADDITIONS | | | | |
| COST BY FUNCTION | 2,928,355 | 0 | 2,593,877 | 334,478 |
| REALLOCATE ADMN | 0 | | | |
| ALLOCABLE COSTS | 2,928,355 | | 2,593,877 | 334,478 |
| DISALLOWED | (334,478) | | | (334,478) |
| NET ALLOCATED | 2,593,877 | | 2,593,877 | 0 |

SCHEDULE 17.4

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

DETAIL ALLOCATION-DEPT ADMN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-----------------------|---------------------|----------------------|-------------------|
| ADMN-REAL ESTATE MGMT | 33 | 2.02% | 52,482 |
| PUBLIC SAFETY | 1,598 | 97.98% | 2,541,395 |
| TOTAL | 1,631 | 100.00% | 2,593,877 |

ALLOCATION BASIS: AUTHORIZED COMPLEMENT 1984-85
 SOURCE: CHAPTER LAWS

SCHEDULE 17.5

STATE OF MINNESTA

PUBLIC SAFETY-ADMN

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | DEPT. ADMN |
|-----------------------|-----------|---------------|
| ADMN-REAL ESTATE MGMT | 52,482 | 52,482 |
| PUBLIC SAFETY-ADMN | 2,541,395 | 2,541,395 |
| TOTAL | 2,593,877 | 2,593,877 |

STATE OF MINNESOTA
SINGLE AUDIT
NATURE AND EXTENT OF SERVICES

The single audit cost center is designed to meet the federal requirements of Attachment P, to OMB Circular A-102. The requirement is for organization rather than grant by grant audits of federal funds.

The organization audits are to determine whether:

- financial operations are conducted properly;
- financial statements are presented fairly;
- the organization has complied with federal laws and regulations affecting the expenditure of federal funds;
- internal procedures have been established to meet the objectives of federally assisted programs; and
- financial reports contain accurate and reliable information.

The costs included in this cost center occur in three state agencies. The expenditures per appropriations listed, will occur in the State Auditor's Office. The State Auditor will require organization wide audits of sub-recipients receiving federal funds from state agencies. The allocated additions are expenditures occurring in the Finance Department, lead state agency for federal single audit and the Legislative Auditors Office.

Costs are allocated based on federal cash receipts during fiscal year 1983.

Ref.: A-102 Attachment P.

SCHEDULE 18.2
F.Y. 1985

STATE OF MINNESOTA

SINGLE AUDIT

COSTS TO BE ALLOCATED

| | |
|--|--------|
| EXPENDITURES PER 1985 APPROPRIATIONS-STATE AUDITOR | 72,000 |
|--|--------|

DEDUCTIONS:

TOTAL DEDUCTIONS

ALLOCATED ADDITIONS:

| | |
|-------------------|---------|
| FINANCE-OTHER | 70,851 |
| LEGISLATIVE AUDIT | 166,398 |

| | |
|---------------------------|---------|
| TOTAL ALLOCATED ADDITIONS | 237,249 |
|---------------------------|---------|

| | |
|-----------------------|---------|
| TOTAL TO BE ALLOCATED | 309,249 |
|-----------------------|---------|

SCHEDULE 18.3
F.Y. 1985

STATE OF MINNESOTA

SINGLE AUDIT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | SINGLE AUDIT |
|---------------------------|---------|-----------------|
| WAGES & BENEFITS | | |
| SALARY & WAGES | 72,000 | 72,000 |
| OTHER EXPENSE & COST | | |
| SERVICES | | |
| SUPPLIES | | |
| DEPARTMENTAL EXPENDITURES | 72,000 | 72,000 |
| COST ADJUSTMENTS | | |
| DEDUCTIONS | | |
| ADDITIONS | 237,249 | 237,249 |
| COST BY FUNCTION | 309,249 | 309,249 |
| ALLOCABLE COSTS | 309,249 | 309,249 |
| DISALLOWED | | |
| NET ALLOCATED | 309,249 | 309,249 |

SCHEDULE 18.4

STATE OF MINNESOTA

SINGLE AUDIT

DETAIL ALLOCATION

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-----------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| AGRICULTURE | 830,712 | 0.06% | 192 |
| ARTS BOARD | 340,924 | 0.03% | 79 |
| ATTORNEY GENERAL | 153,214 | 0.01% | 35 |
| AUDITOR | | | |
| COMMERCE | | | |
| COMMUNITY COLLEGE BD | 2,594,673 | 0.19% | 600 |
| CORRECTIONS | 26,087 | .00% | 6 |
| ECONOMIC SECURITY | 174,301,603 | 13.04% | 40,332 |
| EDUCATION | 126,857,741 | 9.49% | 29,354 |
| EMPLOYEE RELATIONS | | | |
| ENERGY, ECONOMIC DVLP | 3,686,127 | 0.28% | 853 |
| FINANCE | | | |
| GOVERNOR | 1,086,846 | 0.08% | 251 |
| HANDICAPPED COUNCIL | | | |
| HEALTH | 28,488,580 | 2.13% | 6,592 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 5 | .00% | 0 |
| NURSING | | | |
| PHARMACY | | | |
| DENTISTRY | | | |
| CHIROPRACTORS | | | |
| PSYCHOLOGY | | | |
| OPTOMETRY | | | |
| NURSING HOME ADM | | | |
| PODIATRY | | | |
| VETERINARY MEDICINE | | | |
| HEARING EXAMINER | | | |
| HIGHER ED COORD BD | 1,432,615 | 0.11% | 331 |
| HIGHER ED FAC AUTH | | | |
| HOUSING FINANCE | 53,380,634 | 3.99% | 12,352 |
| HUMAN RIGHTS | 329,300 | 0.02% | 76 |
| INDIAN AFFAIRS | 3,667 | .00% | 1 |
| INVESTMENT BOARD | | | |
| IRON RANGE RESOURCES | | | |
| LABOR & INDUSTRY | 1,840,339 | 0.14% | 426 |
| LEGISLATIVE AUDIT | | | |
| LEGISLATURE | | | |
| MEDIATION SVCS | 10,820 | .00% | 3 |
| MILITARY AFFAIRS | 4,101,242 | 0.31% | 949 |
| MECC | | | |
| NATURAL RESOURCES | 9,696,811 | 0.73% | 2,244 |
| NON-HEALTH LIC BDS | | | |
| BOXING | | | |
| BARBERS | | | |
| ELECTRICITY | | | |
| ARCHITECTS & ENG | | | |
| WATCHMAKERS | | | |
| ABSTRACTORS | | | |

SCHEDULE 18.4

STATE OF MINNESOTA

SINGLE AUDIT

DETAIL ALLOCATION

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| ACCOUNTANCY | | | |
| PEACE OFFICERS | | | |
| PLANNING | 2,068,976 | 0.15% | 479 |
| POLLUTION CONTROL | 6,658,754 | 0.50% | 1,541 |
| PUB EMP RET ASSN | | | |
| PUBLIC SAFETY | 5,564,838 | 0.42% | 1,288 |
| PUBLIC SERVICE | | | |
| PUBLIC UTIL COMM | | | |
| REVENUE | | | |
| SECRETARY OF STATE | | | |
| SENTENCE GUIDELINES | | | |
| STATE RETIREMENT | | | |
| STATE UNIV SYSTEM | 1,771,388 | 0.13% | 410 |
| SUPREME COURT | | | |
| TEACHERS RETIREMENT | | | |
| TRANSPORTATION | 205,601,907 | 15.38% | 47,575 |
| TREASURER | | | |
| UNIV OF MINN | | | |
| VETERANS AFFAIRS | 1,683,760 | 0.13% | 390 |
| WASTE MGMT BD | | | |
| WATER PLAN BD | | | |
| WELFARE-CENT OFFICE | 700,602,483 | 52.42% | 162,114 |
| WELFARE-INSTITUTIONS | 144,926 | 0.01% | 34 |
| ZOO | 56,000 | .00% | 13 |
| OTHER | 3,151,992 | 0.24% | 729 |
| TOTAL | 1,336,466,964 | 100.00% | 309,249 |

ALLOCATION BASIS: FEDERAL CASH RECEIPTS F.Y. 1983

SOURCE: SPECIAL COMPUTER REPORT-FINU 8603 11-20-83

STATE OF MINNESOTA

SINGLE AUDIT

DETAIL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | SINGLE AUDIT |
|------------------------|--------|-----------------|
| ADMINISTRATION | | |
| AGRICULTURE | 192 | 192 |
| ARTS BOARD | 79 | 79 |
| ATTORNEY GENERAL | 35 | 35 |
| AUDITOR | | |
| COMMERCE | | |
| COMMUNITY COLLEGE BD | 600 | 600 |
| CORRECTIONS | 6 | 6 |
| ECONOMIC SECURITY | 40,332 | 40,332 |
| EDUCATION | 29,354 | 29,354 |
| EMPLOYEE RELATIONS | | |
| ENERGY, ECONOMIC DVL P | 853 | 853 |
| FINANCE | | |
| GOVERNOR | 251 | 251 |
| HANDICAPPED COUNCIL | | |
| HEALTH | 6,592 | 6,592 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 0 | 0 |
| NURSING | | |
| PHARMACY | | |
| DENTISTRY | | |
| CHIROPRACTORS | | |
| PSYCHOLOGY | | |
| OPTOMETRY | | |
| NURSING HOME ADM | | |
| PODIATRY | | |
| VETERINARY MEDICINE | | |
| HEARING EXAMINER | | |
| HIGHER ED COORD BD | 331 | 331 |
| HIGHER ED FAC AUTH | | |
| HOUSING FINANCE | 12,352 | 12,352 |
| HUMAN RIGHTS | 76 | 76 |
| INDIAN AFFAIRS | 1 | 1 |
| INVESTMENT BOARD | | |
| IRON RANGE RESOURCES | | |
| LABOR & INDUSTRY | 426 | 426 |
| LEGISLATIVE AUDIT | | |
| LEGISLATURE | | |
| MEDIATION SVCS | 3 | 3 |
| MILITARY AFFAIRS | 949 | 949 |
| MECC | | |
| NATURAL RESOURCES | 2,244 | 2,244 |
| NON-HEALTH LIC BDS | | |
| BOXING | | |
| BARBERS | | |
| ELECTRICITY | | |
| ARCHITECTS & ENG | | |
| WATCHMAKERS | | |
| ABSTRACTORS | | |

SCHEDULE 18.5

STATE OF MINNESOTA

SINGLE AUDIT

DETAIL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | SINGLE AUDIT |
|----------------------|---------|-----------------|
| ACCOUNTANCY | | |
| PEACE OFFICERS | | |
| PLANNING | 479 | 479 |
| POLLUTION CONTROL | 1,541 | 1,541 |
| PUB EMP RET ASSN | | |
| PUBLIC SAFETY | 1,288 | 1,288 |
| PUBLIC SERVICE | | |
| PUBLIC UTIL COMM | | |
| REVENUE | | |
| SECRETARY OF STATE | | |
| SENTENCE GUIDELINES | | |
| STATE RETIREMENT | | |
| STATE UNIV SYSTEM | 410 | 410 |
| SUPREME COURT | | |
| TEACHERS RETIREMENT | | |
| TRANSPORTATION | 47,575 | 47,575 |
| TREASURER | | |
| UNIV OF MINN | | |
| VETERANS AFFAIRS | 390 | 390 |
| WASTE MGMT BD | | |
| WATER PLAN BD | | |
| WELFARE-CENT OFFICE | 162,114 | 162,114 |
| WELFARE-INSTITUTIONS | 34 | 34 |
| ZOO | 13 | 13 |
| OTHER | 729 | 729 |
| TOTAL | 309,249 | 309,249 |

STATE OF MINNESOTA
ADMINISTRATION - GENERAL SUPPORT
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 19.2

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

| | |
|------------------------|--------|
| GENERAL SUPPORT | 33,016 |
| REAL ESTATE MANAGEMENT | 1,762 |
| MANAGEMENT SERVICES | 5,723 |
| STATE AGENCY SERVICES | 991 |

FINANCE

| | |
|------------|-------|
| BUDGET | 1,598 |
| ACCOUNTING | 3,625 |
| OTHER | 891 |

EMPLOYEE RELATIONS

3,310

MEDIATION SERVICES

11

LEGISLATIVE AUDIT

68,453

TREASURER

17

ATTORNEY GENERAL

138,038

LABOR AND INDUSTRY-WKRS COMP

4,211

ISB CREDIT

(159)

TOTAL ALLOCATED ADDITIONS

261,487

TOTAL TO BE ALLOCATED

261,487

SCHEDULE 19.3

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | COMM PERSONNEL | FISCAL |
|-------------------------------|---------|-------------------|---------|
| ALLOCATED ADDITIONS | 261,487 | 131,460 | 130,027 |
| COST BY FUNCTION | 261,487 | 131,460 | 130,027 |
| ALLOCABLE COSTS DISALLOWED | 261,487 | 131,460 | 130,027 |
| NET ALLOCATION | 261,487 | 131,460 | 130,027 |

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

SECOND ALLOCATION

DETAIL ALLOCATION-COMMSR & PERSONNEL

| USER DEPARTMENT | ALLOCATION UNITS (A) | ALLOCATED PERCENT | GROSS ALLOCATED |
|----------------------|-------------------------|----------------------|--------------------|
| ADM-PUB SVCS | 23 | 3.14% | 4,131 |
| ADM-RL EST MGT | 207 | 28.28% | 37,175 |
| ADM-MGT SVCS | 55 | 7.51% | 9,877 |
| ADM-STATE AGENCY | 48 | 6.56% | 8,620 |
| ISB | 245 | 33.47% | 44,001 |
| MOTOR POOL | 17 | 2.32% | 3,053 |
| OFFICE EQUIPMENT | 1 | 0.14% | 180 |
| FEDERAL SURPLUS | 7 | 0.96% | 1,257 |
| CENT MNTNCE REVOLVIN | 4 | 0.55% | 718 |
| MOVERS & DELIVERY | 11 | 1.50% | 1,975 |
| TELECOMMUNICATIONS | 4 | 0.55% | 718 |
| RESOURCE RCVRY | 3 | 0.41% | 539 |
| MICROGRAPHICS | 17 | 2.32% | 3,053 |
| CENTRAL STORES | 16 | 2.19% | 2,873 |
| DOCUMENTS & REGISTER | 17 | 2.32% | 3,053 |
| ADDRESSING & INSERT | 7 | 0.96% | 1,257 |
| PRINTING | 40 | 5.46% | 7,184 |
| COMMUTER VAN | 1 | 0.14% | 180 |
| CAPITOL PARKING | 9 | 1.23% | 1,616 |
| TOTAL | 732 | 100.00% | 131,460 |

ALLOCATION BASIS: AUTHORIZED COMPLEMENT 1984-85
SOURCE: CHAPTER LAWS

SCHEDULE 19.5

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

DETAIL ALLOCATION-FISCAL

| USER DEPARTMENT | ALLOCATION UNITS (A) | ALLOCATED PERCENT | ACTUAL ALLOCATED |
|-----------------------|-------------------------|----------------------|---------------------|
| ADM-PUB SVCS | 2,678 | 8.47% | 4,153 |
| ADM-RL EST MGT | 11,741 | 37.14% | 18,208 |
| ADM-MGT SVCS | 3,797 | 12.01% | 5,888 |
| ADM-STATE AGENCY | 9,681 | 30.63% | 15,014 |
| GOVERNOR | 2,487 | 7.87% | 3,857 |
| OTHER | 1,225 | 3.88% | 1,900 |
| TOTAL | 31,609 | 100.00% | 49,020 |
| INFORMATION SERVICES | 12,345 | 11.13% | 9,017 |
| MOTOR POOL | 24,759 | 22.32% | 18,084 |
| OFFICE EQUIPMENT | 4,692 | 4.23% | 3,427 |
| FEDERAL SURPLUS | 970 | 0.87% | 708 |
| CENTRAL MNTNCE | 1,417 | 1.28% | 1,035 |
| MOVERS & DELIVERY | 726 | 0.65% | 530 |
| TELECOMMUNICATIONS | 15,685 | 14.14% | 11,457 |
| RESOURCE RECOVERY | 491 | 0.44% | 359 |
| MICROGRAPHICS | 1,791 | 1.61% | 1,308 |
| CENTRAL STORES | 18,102 | 16.32% | 13,222 |
| DOCUMENTS AND REGISTE | 5,666 | 5.11% | 4,139 |
| ADDRESSING & INSERT | 2,502 | 2.26% | 1,827 |
| PRINTING | 18,926 | 17.06% | 13,824 |
| COMMUTER VAN | 762 | 0.69% | 557 |
| CAPITOL PARKING | 2,072 | 1.87% | 1,513 |
| TOTAL | 110,906 | 100.00% | 81,007 |
| GRAND TOTAL | | | 130,027 |

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1982-83

SOURCE: COMPUTER REPORT

SCHEDULE 19.6

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | COMM & PERSONNEL | FISCAL |
|-----------------------|---------|---------------------|---------|
| ADM-PUB SVCS | 8,284 | 4,131 | 4,153 |
| ADM-RL EST MGT | 55,383 | 37,175 | 18,208 |
| ADM-MGT SVCS | 15,765 | 9,877 | 5,888 |
| ADM-STATE AGENCY | 23,634 | 8,620 | 15,014 |
| ISB | 53,018 | 44,001 | 9,017 |
| MOTOR POOL | 21,137 | 3,053 | 18,084 |
| OFFICE EQUIPMENT | 3,607 | 180 | 3,427 |
| FEDERAL SURPLUS | 1,965 | 1,257 | 708 |
| CENT MNTNCE REVOLVING | 1,753 | 718 | 1,035 |
| MOVERS & DELIVERY | 2,505 | 1,975 | 530 |
| TELECOMMUNICATIONS | 12,175 | 718 | 11,457 |
| RESOURCE RCVRY | 898 | 539 | 359 |
| MICROGRAPHICS | 4,361 | 3,053 | 1,308 |
| CENTRAL STORES | 16,095 | 2,873 | 13,222 |
| DOCUMENTS & REGISTER | 7,192 | 3,053 | 4,139 |
| ADDRESSING & INSERT | 3,084 | 1,257 | 1,827 |
| PRINTING | 21,008 | 7,184 | 13,824 |
| COMMUTER VAN | 737 | 180 | 557 |
| CAPITOL PARKING | 3,129 | 1,616 | 1,513 |
| GOVENOR | 3,857 | 0 | 3,857 |
| OTHER | 1,900 | 0 | 1,900 |
| TOTAL | 261,487 | 131,460 | 130,027 |

STATE OF MINNESOTA
ADMINISTRATION - REAL ESTATE MANAGEMENT
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 20.2

STATE OF MINNESOTA

ADMINISTRATION-REAL EST MGMT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

| | |
|-------------------------------|-------------|
| ADMINISTRATION | |
| GENERAL SUPPORT | 55,383 |
| REAL ESTATE MANAGEMENT | 3,524 |
| MANAGEMENT SERVICES | 14,335 |
| STATE AGENCY SERVICES | 29,162 |
| FINANCE | |
| BUDGET | 8,897 |
| ACCOUNTING | 18,857 |
| OTHER | 6,256 |
| EMPLOYEE RELATIONS | 23,624 |
| MEDIATION SERVICES | 120 |
| TREASURER | 88 |
| PUBLIC SAFETY ADMN | 52,482 |
| ISB CREDIT | -511 |
| TOTAL ALLOCATED ADDITIONS | 212,217 |
| TOTAL TO BE ALLOCATED | 212,217 |

SCHEDULE 20.3

STATE OF MINNESOTA

ADMINISTRATION-REAL EST MGMT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | LEASING | PLANT MGMT | DULUTH CENTER | OTHER |
|---------------------|-----------|---------|---------------|------------------|----------|
| ALLOCATED ADDITIONS | | | | | |
| PUBLIC SAFETY | 52,482 | | 52,482 | | |
| OTHER | 159,735 | 4,182 | 122,881 | 12,672 | 20,000 |
| COST BY FUNCTION | 212,217 | 4,182 | 175,363 | 12,672 | 20,000 |
| ALLOCABLE COSTS | 212,217 | 4,182 | 175,363 | 12,672 | 20,000 |
| DISALLOWED | (208,035) | | (175,363) | (12,672) | (20,000) |
| NET ALLOCATION | 4,182 | 4,182 | 0 | 0 | 0 |

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| MANAGEMENT SVCS | 6 | 0.80% | 33 |
| STATE AGENCY SVCS | 3 | 0.40% | 17 |
| PUBLIC SERVICE | | 0.00% | 0 |
| ISB | 3 | 0.40% | 17 |
| MOTOR POOL | 1 | 0.13% | 6 |
| OFFICE EQUIPMENT REPAIR | 2 | 0.27% | 11 |
| FEDERAL SURPLUS | | 0.00% | 0 |
| CENT MNTNCE REVOLVING | | 0.00% | 0 |
| MOVERS & DELIVERY | | 0.00% | 0 |
| TELECOMMUNICATIONS | 1 | 0.13% | 6 |
| RESOURCE RECOVERY | 2 | 0.27% | 11 |
| MICROGRAPHICS | 2 | 0.27% | 11 |
| CENTRAL STORES | 1 | 0.13% | 6 |
| STATE REG-DOCUMENTS | 2 | 0.27% | 11 |
| ADDRESSING & INSERT | 5 | 0.67% | 28 |
| STATE PRINTER | 5 | 0.67% | 28 |
| COMMUTER VAN | | 0.00% | 0 |
| CAPITOL PARKING | | 0.00% | 0 |
| AGRICULTURE | 25 | 3.33% | 139 |
| ARTS BOARD | 1 | 0.13% | 6 |
| ATTORNEY GENERAL | 12 | 1.60% | 67 |
| AUDITOR | 2 | 0.27% | 11 |
| COMMERCE | 7 | 0.93% | 39 |
| COMMUNITY COLLEGE BD | 9 | 1.20% | 50 |
| CORRECTIONS | 32 | 4.27% | 178 |
| ECONOMIC SECURITY | 103 | 13.73% | 574 |
| EDUCATION | 6 | 0.80% | 33 |
| EMPLOYEE RELATIONS | 3 | 0.40% | 17 |
| ENERGY, ECONOMIC DVLP | 7 | 0.93% | 39 |
| FINANCE | 4 | 0.53% | 22 |
| GOVERNOR | 3 | 0.40% | 17 |
| HANDICAPPED COUNCIL | 1 | 0.13% | 6 |
| HEALTH | 7 | 0.93% | 39 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1 | 0.13% | 6 |
| NURSING | 1 | 0.13% | 6 |
| PHARMACY | 1 | 0.13% | 6 |
| DENTISTRY | 1 | 0.13% | 6 |
| CHIROPRACTORS | 1 | 0.13% | 6 |
| PSYCHOLOGY | 1 | 0.13% | 6 |
| OPTOMETRY | 1 | 0.13% | 6 |
| NURSING HOME ADM | 1 | 0.13% | 6 |
| PODIATRY | 1 | 0.13% | 6 |
| VETERINARY MEDICINE | 1 | 0.13% | 6 |
| HEARING EXAMINER | 5 | 0.67% | 28 |
| HIGHER ED COORD BD | 1 | 0.13% | 6 |
| HIGHER ED FAC AUTH | | 0.00% | 0 |

SCHEDULE 20.4

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HOUSING FINANCE | 2 | 0.27% | 11 |
| HUMAN RIGHTS | 7 | 0.93% | 39 |
| INDIAN AFFAIRS | 2 | 0.27% | 11 |
| INVESTMENT BOARD | 1 | 0.13% | 6 |
| IRON RANGE RESOURCES | 2 | 0.27% | 11 |
| LABOR & INDUSTRY | 5 | 0.67% | 28 |
| LEGISLATIVE AUDIT | 1 | 0.13% | 6 |
| LEGISLATURE | | 0.00% | 0 |
| MEDIATION SVCS | 1 | 0.13% | 6 |
| MILITARY AFFAIRS | 2 | 0.27% | 11 |
| MECC | 7 | 0.93% | 39 |
| NATURAL RESOURCES | 76 | 10.13% | 424 |
| NON-HEALTH LIC BDS | | | |
| BOXING | | 0.00% | 0 |
| BARBERS | | 0.00% | 0 |
| ELECTRICITY | 1 | 0.13% | 6 |
| ARCHITECTS & ENG | | 0.00% | 0 |
| WATCHMAKERS | | 0.00% | 0 |
| ABSTRACTORS | | 0.00% | 0 |
| ACCOUNTANCY | | 0.00% | 0 |
| PEACE OFFICERS | 1 | 0.13% | 6 |
| PLANNING | 3 | 0.40% | 17 |
| POLLUTION CONTROL | 17 | 2.27% | 95 |
| PUB EMP RET ASSN | 1 | 0.13% | 6 |
| PUBLIC SAFETY | 79 | 10.53% | 441 |
| PUBLIC SERVICE | 3 | 0.40% | 17 |
| PUBLIC UTIL COMM | 1 | 0.13% | 6 |
| REVENUE | 16 | 2.13% | 89 |
| SECRETARY OF STATE | 1 | 0.13% | 6 |
| SENTENCE GUIDELINES | 1 | 0.13% | 6 |
| STATE RETIREMENT | | 0.00% | 0 |
| STATE UNIV SYSTEM | 27 | 3.60% | 151 |
| SUPREME COURT | 5 | 0.67% | 28 |
| TEACHERS RETIREMENT | 1 | 0.13% | 6 |
| TRANSPORTATION | 157 | 20.93% | 875 |
| TREASURER | 2 | 0.27% | 11 |
| UNIV OF MINN | | 0.00% | 0 |
| VETERANS AFFAIRS | 7 | 0.93% | 39 |
| WASTE MGMT BD | | 0.00% | 0 |
| WATER PLAN BD | 1 | 0.13% | 6 |
| WELFARE-CENT OFFICE | 5 | 0.67% | 28 |
| WELFARE-INSTITUTIONS | 23 | 3.07% | 128 |
| ZOO | | 0.00% | 0 |
| OTHER | 21 | 2.80% | 107 |
| TOTAL | 750 | 100.00% | 4,182 |

ALLOCATION BASIS: NUMBER OF CONTRACTS LEASES PROCESSED F.Y. 1983
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | LEASING |
|-------------------------|-------|---------|
| ADMINISTRATION | | |
| MANAGEMENT SVCS | 33 | 33 |
| STATE AGENCY SVCS | 17 | 17 |
| PUBLIC SERVICE | 0 | 0 |
| ISB | 17 | 17 |
| MOTOR POOL | 6 | 6 |
| OFFICE EQUIPMENT REPAIR | 11 | 11 |
| FEDERAL SURPLUS | 0 | 0 |
| CENT MNTNCE REVOLVING | 0 | 0 |
| MOVERS & DELIVERY | 0 | 0 |
| TELECOMMUNICATIONS | 6 | 6 |
| RESOURCE RECOVERY | 11 | 11 |
| MICROGRAPHICS | 11 | 11 |
| CENTRAL STORES | 6 | 6 |
| STATE REG-DOCUMENTS | 11 | 11 |
| ADDRESSING & INSERT | 28 | 28 |
| STATE PRINTER | 28 | 28 |
| COMMUTER VAN | 0 | 0 |
| CAPITOL PARKING | 0 | 0 |
| AGRICULTURE | 139 | 139 |
| ARTS BOARD | 6 | 6 |
| ATTORNEY GENERAL | 67 | 67 |
| AUDITOR | 11 | 11 |
| COMMERCE | 39 | 39 |
| COMMUNITY COLLEGE BD | 50 | 50 |
| CORRECTIONS | 178 | 178 |
| ECONOMIC SECURITY | 574 | 574 |
| EDUCATION | 33 | 33 |
| EMPLOYEE RELATIONS | 17 | 17 |
| ENERGY, ECONOMIC DVLP | 39 | 39 |
| FINANCE | 22 | 22 |
| GOVERNOR | 17 | 17 |
| HANDICAPPED COUNCIL | 6 | 6 |
| HEALTH | 39 | 39 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 6 | 6 |
| NURSING | 6 | 6 |
| PHARMACY | 6 | 6 |
| DENTISTRY | 6 | 6 |
| CHIROPRACTORS | 6 | 6 |
| PSYCHOLOGY | 6 | 6 |
| OPTOMETRY | 6 | 6 |
| NURSING HOME ADM | 6 | 6 |
| PODIATRY | 6 | 6 |
| VETERINARY MEDICINE | 6 | 6 |
| HEARING EXAMINER | 28 | 28 |
| HIGHER ED COORD BD | 6 | 6 |

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | LEASING |
|----------------------|-------|---------|
| HIGHER ED FAC AUTH | 0 | 0 |
| HOUSING FINANCE | 11 | 11 |
| HUMAN RIGHTS | 39 | 39 |
| INDIAN AFFAIRS | 11 | 11 |
| INVESTMENT BOARD | 6 | 6 |
| IRON RANGE RESOURCES | 11 | 11 |
| LABOR & INDUSTRY | 28 | 28 |
| LEGISLATIVE AUDIT | 6 | 6 |
| LEGISLATURE | 0 | 0 |
| MEDIATION SVCS | 6 | 6 |
| MILITARY AFFAIRS | 11 | 11 |
| MECC | 39 | 39 |
| NATURAL RESOURCES | 424 | 424 |
| NON-HEALTH LIC BDS | | |
| BOXING | 0 | 0 |
| BARBERS | 0 | 0 |
| ELECTRICITY | 6 | 6 |
| ARCHITECTS & ENG | 0 | 0 |
| WATCHMAKERS | 0 | 0 |
| ABSTRACTORS | 0 | 0 |
| ACCOUNTANCY | 0 | 0 |
| PEACE OFFICERS | 6 | 6 |
| PLANNING | 17 | 17 |
| POLLUTION CONTROL | 95 | 95 |
| PUB EMP RET ASSN | 6 | 6 |
| PUBLIC SAFETY | 441 | 441 |
| PUBLIC SERVICE | 17 | 17 |
| PUBLIC UTIL COMM | 6 | 6 |
| REVENUE | 89 | 89 |
| SECRETARY OF STATE | 6 | 6 |
| SENTENCE GUIDELINES | 6 | 6 |
| STATE RETIREMENT | 0 | 0 |
| STATE UNIV SYSTEM | 151 | 151 |
| SUPREME COURT | 28 | 28 |
| TEACHERS RETIREMENT | 6 | 6 |
| TRANSPORTATION | 875 | 875 |
| TREASURER | 11 | 11 |
| UNIV OF MINN | 0 | 0 |
| VETERANS AFFAIRS | 39 | 39 |
| WASTE MGMT BD | 0 | 0 |
| WATER PLAN BD | 6 | 6 |
| WELFARE-CENT OFFICE | 28 | 28 |
| WELFARE-INSTITUTIONS | 128 | 128 |
| ZOO | 0 | 0 |
| OTHER | 107 | 107 |
| TOTAL | 4,182 | 4,182 |

STATE OF MINNESOTA
ADMINISTRATION - MANAGEMENT SERVICES
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 21.2

STATE OF MINNESOTA

ADMINISTRATION-MGMT SVCS

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

| | |
|------------------------------|---------|
| ADMINISTRATION | |
| GENERAL SUPPORT | 15,765 |
| REAL ESTATE MANAGEMENT | 33 |
| MANAGEMENT SERVICES | 6,707 |
| STATE AGENCY SERVICES | 4,743 |
| FINANCE | |
| BUDGET | 2,414 |
| ACCOUNTING | 6,098 |
| OTHER | 1,803 |
| EMPLOYEE RELATIONS | 6,277 |
| MEDIATION SERVICES | 32 |
| LEGISLATIVE AUDIT | |
| TREASURER | 29 |
| ATTORNEY GENERAL | |
| LABOR AND INDUSTRY-WKRS COMP | |
| ISB CREDIT | (2,004) |
| TOTAL ALLOCATED ADDITIONS | 41,897 |

SCHEDULE 21.3

STATE OF MINNESOTA

ADMINISTRATION-MGMT SVCS

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | RECORDS CENTER | INVENTORY MGMT | CONTRACT MGMT | TELE- COMM | FORMS MGMT | OTHER |
|-------------------------------|-------------------|-------------------|-------------------|------------------|---------------|---------------|------------------|
| ALLOCATED ADDITIONS | 41,897 | 2,978 | 4,508 | 941 | 27,122 | 1,348 | 5,000 |
| COST BY FUNCTION | 41,897 | 2,978 | 4,508 | 941 | 27,122 | 1,348 | 5,000 |
| ALLOCABLE COSTS DISALLOWED | 41,897 (5,000) | 2,978 | 4,508 | 941 | 27,122 | 1,348 | 5,000 (5,000) |
| NET ALLOCATION | 36,897 | 2,978 | 4,508 | 941 | 27,122 | 1,348 | 0 |

SCHEDULE 21.4

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-RECORDS CENTER

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| STATE AGENCY SVCS | 1,437 | 5.39% | 161 |
| PUBLIC SERVICE | 8 | 0.03% | 1 |
| ISB | 21 | 0.08% | 2 |
| MOTOR POOL | 0 | 0.00% | 0 |
| OFFICE EQUIPMENT REPAIR | 0 | 0.00% | 0 |
| FEDERAL SURPLUS | 0 | 0.00% | 0 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 0 | 0.00% | 0 |
| MICROGRAPHICS | 0 | 0.00% | 0 |
| CENTRAL STORES | 0 | 0.00% | 0 |
| STATE REG-DOCUMENTS | 0 | 0.00% | 0 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 0 | 0.00% | 0 |
| COMMUTER VAN | 0 | 0.00% | 0 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| AGRICULTURE | 862 | 3.23% | 96 |
| ARTS BOARD | 21 | 0.08% | 2 |
| ATTORNEY GENERAL | 1,169 | 4.39% | 131 |
| AUDITOR | 0 | 0.00% | 0 |
| COMMERCE | 146 | 0.55% | 16 |
| COMMUNITY COLLEGE BD | 4 | 0.02% | 0 |
| CORRECTIONS | 782 | 2.93% | 87 |
| ECONOMIC SECURITY | 3,611 | 13.55% | 403 |
| EDUCATION | 231 | 0.87% | 26 |
| EMPLOYEE RELATIONS | 28 | 0.11% | 3 |
| ENERGY, ECONOMIC DVLP | 113 | 0.42% | 13 |
| FINANCE | 1,599 | 6.00% | 179 |
| GOVERNOR | 7 | 0.03% | 1 |
| HANDICAPPED COUNCIL | 15 | 0.06% | 2 |
| HEALTH | 1,338 | 5.02% | 149 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 0 | 0.00% | 0 |
| NURSING | 212 | 0.80% | 24 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 0 | 0.00% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 303 | 1.14% | 34 |
| HIGHER ED COORD BD | 0 | 0.00% | 0 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 693 | 2.60% | 77 |

SCHEDULE 21.4

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-RECORDS CENTER

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HUMAN RIGHTS | 50 | 0.19% | 6 |
| INDIAN AFFAIRS | 0 | 0.00% | 0 |
| INVESTMENT BOARD | 0 | 0.00% | 0 |
| IRON RANGE RESOURCES | 0 | 0.00% | 0 |
| LABOR & INDUSTRY | 3,094 | 11.61% | 346 |
| LEGISLATIVE AUDIT | 15 | 0.06% | 2 |
| LEGISLATURE | 117 | 0.44% | 13 |
| MEDIATION SVCS | 0 | 0.00% | 0 |
| MILITARY AFFAIRS | 1,502 | 5.63% | 168 |
| MECC | 0 | 0.00% | 0 |
| NATURAL RESOURCES | 345 | 1.29% | 39 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 0 | 0.00% | 0 |
| BARBERS | 0 | 0.00% | 0 |
| ELECTRICITY | 434 | 1.63% | 48 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 0 | 0.00% | 0 |
| PEACE OFFICERS | 0 | 0.00% | 0 |
| PLANNING | 88 | 0.33% | 10 |
| POLLUTION CONTROL | 88 | 0.33% | 10 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 0 | 0.00% | 0 |
| PUBLIC SERVICE | 86 | 0.32% | 10 |
| PUBLIC UTIL COMM | 0 | 0.00% | 0 |
| REVENUE | 2,432 | 9.12% | 272 |
| SECRETARY OF STATE | 195 | 0.73% | 22 |
| SENTENCE GUIDELINES | 0 | 0.00% | 0 |
| STATE RETIREMENT | 4 | 0.02% | 0 |
| STATE UNIV SYSTEM | 85 | 0.32% | 9 |
| SUPREME COURT | 0 | 0.00% | 0 |
| TEACHERS RETIREMENT | 0 | 0.00% | 0 |
| TRANSPORTATION | 0 | 0.00% | 0 |
| TREASURER | 281 | 1.05% | 31 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 0 | 0.00% | 0 |
| WASTE MGMT BD | 0 | 0.00% | 0 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 3,462 | 12.99% | 387 |
| WELFARE-INSTITUTIONS | 1,448 | 5.43% | 162 |
| ZOO | 0 | 0.00% | 0 |
| OTHER | 332 | 1.25% | 36 |
| TOTAL | 26,658 | 100.00% | 2,978 |

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF JUNE 30, 1983
SOURCE: DIVISION RECORDS

SCHEDULE 21.5

STATE OF MINNESOTA

ADMINISTRATION- MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-INVENTORY MGMT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | NET ALLOCATION |
|-------------------------|---------------------|--------------------------|-------------------|
| ADMINISTRATION | | | |
| STATE AGENCY SVCS | 619 | 0.14% | 6 |
| PUBLIC SERVICE | 540 | 0.12% | 5 |
| ISB | 4,827 | 1.06% | 48 |
| MOTOR POOL | 1,108 | 0.24% | 11 |
| OFFICE EQUIPMENT REPAIR | 512 | 0.11% | 5 |
| FEDERAL SURPLUS | 94 | 0.02% | 1 |
| CENT MNTNCE REVOLVING | 1 | .00% | 0 |
| MOVERS & DELIVERY | 168 | 0.04% | 2 |
| TELECOMMUNICATIONS | 8 | .00% | 0 |
| RESOURCE RECOVERY | 27 | 0.01% | 0 |
| MICROGRAPHICS | 65 | 0.01% | 1 |
| CENTRAL STORES | 164 | 0.04% | 2 |
| STATE REG-DOCUMENTS | 133 | 0.03% | 1 |
| ADDRESSING & INSERT | 29 | 0.01% | 0 |
| STATE PRINTER | 455 | 0.10% | 5 |
| COMMUTER VAN | 36 | 0.01% | 0 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| AGRICULTURE | 4,090 | 0.90% | 41 |
| ARTS BOARD | 122 | 0.03% | 1 |
| ATTORNEY GENERAL | 2,811 | 0.62% | 28 |
| AUDITOR | 547 | 0.12% | 5 |
| COMMERCE | 1,596 | 0.35% | 16 |
| COMMUNITY COLLEGE BD | 58,459 | 12.86% | 580 |
| CORRECTIONS | 29,480 | 6.48% | 292 |
| ECONOMIC SECURITY | 6,844 | 1.51% | 68 |
| EDUCATION | 9,758 | 2.15% | 97 |
| EMPLOYEE RELATIONS | 1,144 | 0.25% | 11 |
| ENERGY, ECONOMIC DVLP | 1,713 | 0.38% | 17 |
| FINANCE | 1,023 | 0.22% | 10 |
| GOVERNOR | 497 | 0.11% | 5 |
| HANDICAPPED COUNCIL | 116 | 0.03% | 1 |
| HEALTH | 8,056 | 1.77% | 80 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 105 | 0.02% | 1 |
| NURSING | 203 | 0.04% | 2 |
| PHARMACY | 85 | 0.02% | 1 |
| DENTISTRY | 60 | 0.01% | 1 |
| CHIROPRACTORS | 17 | .00% | 0 |
| PSYCHOLOGY | 12 | .00% | 0 |
| OPTOMETRY | 15 | .00% | 0 |
| NURSING HOME ADM | 54 | 0.01% | 1 |
| PODIATRY | 1 | .00% | 0 |
| VETERINARY MEDICINE | 11 | .00% | 0 |
| HEARING EXAMINER | 700 | 0.15% | 7 |
| HIGHER ED COORD BD | 588 | 0.13% | 6 |
| HIGHER ED FAC AUTH | 53 | 0.01% | 1 |
| HOUSING FINANCE | 1,072 | 0.24% | 11 |

SCHEDULE 21.5

STATE OF MINNESOTA

ADMINISTRATION- MANAGEMENT SERVICES

SECOND. ALLOCATION

DETAIL ALLOCATION-INVENTORY MGMT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HUMAN RIGHTS | 521 | 0.11% | 5 |
| INDIAN AFFAIRS | 69 | 0.02% | 1 |
| INVESTMENT BOARD | 296 | 0.07% | 3 |
| IRON RANGE RESOURCES | 1,835 | 0.40% | 18 |
| LABOR & INDUSTRY | 2,348 | 0.52% | 23 |
| LEGISLATIVE AUDIT | 671 | 0.15% | 7 |
| LEGISLATURE | 1,315 | 0.29% | 13 |
| MEDIATION SVCS | 217 | 0.05% | 2 |
| MILITARY AFFAIRS | 4,247 | 0.93% | 42 |
| MECC | 1,479 | 0.33% | 15 |
| NATURAL RESOURCES | 34,105 | 7.50% | 338 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 13 | .00% | 0 |
| BARBERS | 44 | 0.01% | 0 |
| ELECTRICITY | 211 | 0.05% | 2 |
| ARCHITECTS & ENG | 104 | 0.02% | 1 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 1 | .00% | 0 |
| ACCOUNTANCY | 42 | 0.01% | 0 |
| PEACE OFFICERS | 84 | 0.02% | 1 |
| PLANNING | 1,649 | 0.36% | 16 |
| POLLUTION CONTROL | 4,943 | 1.09% | 49 |
| PUB EMP RET ASSN | | 0.00% | 0 |
| PUBLIC SAFETY | 19,108 | 4.20% | 189 |
| PUBLIC SERVICE | 1,461 | 0.32% | 14 |
| PUBLIC UTIL COMM | 489 | 0.11% | 5 |
| REVENUE | 7,918 | 1.74% | 79 |
| SECRETARY OF STATE | 510 | 0.11% | 5 |
| SENTENCE GUIDELINES | 45 | 0.01% | 0 |
| STATE RETIREMENT | 307 | 0.07% | 3 |
| STATE UNIV SYSTEM | 98,126 | 21.58% | 973 |
| SUPREME COURT | 1,277 | 0.28% | 13 |
| TEACHERS RETIREMENT | 355 | 0.08% | 4 |
| TRANSPORTATION | 49,335 | 10.85% | 489 |
| TREASURER | 280 | 0.06% | 3 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 8,518 | 1.87% | 84 |
| WASTE MGMT BD | 240 | 0.05% | 2 |
| WATER PLAN BD | 80 | 0.02% | 1 |
| WELFARE-CENT OFFICE | 11,549 | 2.54% | 115 |
| WELFARE-INSTITUTIONS | 57,971 | 12.75% | 575 |
| ZOO | 3,642 | 0.80% | 36 |
| OTHER | 1,271 | 0.28% | 12 |
| TOTAL | 454,694 | 100.00% | 4,508 |

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 9-14-83

SOURCE: FIXED ASSET SUMMARY REPORT

SCHEDULE 21.6

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-CONTRACT MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|------------------------|---------------------|--------------------------|------------|
| AGRICULTURE | 315 | 4.40% | 41 |
| ARTS BOARD | 0 | 0.00% | 0 |
| ATTORNEY GENERAL | 0 | 0.00% | 0 |
| AUDITOR | 14 | 0.20% | 2 |
| COMMERCE | 11 | 0.15% | 1 |
| COMMUNITY COLLEGE BD | 122 | 1.71% | 16 |
| CORRECTIONS | 319 | 4.46% | 42 |
| ECONOMIC SECURITY | 1,485 | 20.76% | 194 |
| EDUCATION | 83 | 1.16% | 11 |
| EMPLOYEE RELATIONS | 0 | 0.00% | 0 |
| ENERGY, ECONOMIC DVL P | 287 | 4.01% | 38 |
| FINANCE | 0 | 0.00% | 0 |
| GOVERNOR | 0 | 0.00% | 0 |
| HANDICAPPED COUNCIL | 0 | 0.00% | 0 |
| HEALTH | 138 | 1.93% | 18 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 0 | 0.00% | 0 |
| NURSING | 0 | 0.00% | 0 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 0 | 0.00% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 22 | 0.31% | 3 |
| HIGHER ED COORD BD | 125 | 1.75% | 16 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 17 | 0.24% | 2 |
| HUMAN RIGHTS | 0 | 0.00% | 0 |
| INDIAN AFFAIRS | 0 | 0.00% | 0 |
| INVESTMENT BOARD | 0 | 0.00% | 0 |
| IRON RANGE RESOURCES | 269 | 3.76% | 35 |
| LABOR & INDUSTRY | 0 | 0.00% | 0 |
| LEGISLATIVE AUDIT | 0 | 0.00% | 0 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 0 | 0.00% | 0 |
| MILITARY AFFAIRS | 0 | 0.00% | 0 |
| MECC | 21 | 0.29% | 3 |
| NATURAL RESOURCES | 518 | 7.24% | 68 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 0 | 0.00% | 0 |
| BARBERS | 0 | 0.00% | 0 |
| ELECTRICITY | 0 | 0.00% | 0 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 0 | 0.00% | 0 |

SCHEDULE 21.6

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-CONTRACT MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 0 | 0.00% | 0 |
| PEACE OFFICERS | 0 | 0.00% | 0 |
| PLANNING | 287 | 4.01% | 38 |
| POLLUTION CONTROL | 72 | 1.01% | 9 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 162 | 2.26% | 21 |
| PUBLIC SERVICE | 4 | 0.06% | 1 |
| PUBLIC UTIL COMM | 0 | 0.00% | 0 |
| REVENUE | 0 | 0.00% | 0 |
| SECRETARY OF STATE | 0 | 0.00% | 0 |
| SENTENCE GUIDELINES | 0 | 0.00% | 0 |
| STATE RETIREMENT | 0 | 0.00% | 0 |
| STATE UNIV SYSTEM | 85 | 1.19% | 11 |
| SUPREME COURT | 0 | 0.00% | 0 |
| TEACHERS RETIREMENT | 0 | 0.00% | 0 |
| TRANSPORTATION | 1,945 | 27.19% | 256 |
| TREASURER | 0 | 0.00% | 0 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 0 | 0.00% | 0 |
| WASTE MGMT BD | 46 | 0.64% | 6 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 541 | 7.56% | 71 |
| WELFARE-INSTITUTIONS | 0 | 0.00% | 0 |
| ZOO | 22 | 0.31% | 3 |
| OTHER | 244 | 3.41% | 35 |
| TOTAL | 7,154 | 100.00% | 941 |

ALLOCATION BASIS: NUMBER OF CONTRACTS PROCESSED F.Y. 3

SOURCE: DIVISION REPORT

SCHEDULE 21.7

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION- TELECOMMUNICATIONS

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| STATE AGENCY SVCS | 10,182 | 0.10% | 28 |
| PUBLIC SERVICE | 167,916 | 1.69% | 457 |
| ISB | 137,351 | 1.38% | 374 |
| MOTOR POOL | 4,239 | 0.04% | 12 |
| OFFICE EQUIPMENT REPAIR | 1,956 | 0.02% | 5 |
| FEDERAL SURPLUS | 3,898 | 0.04% | 11 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 210 | .00% | 1 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 971 | 0.01% | 3 |
| MICROGRAPHICS | 1,552 | 0.02% | 4 |
| CENTRAL STORES | 2,433 | 0.02% | 7 |
| STATE REG-DOCUMENTS | 8,615 | 0.09% | 23 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 5,510 | 0.06% | 15 |
| COMMUTER VAN | 243 | .00% | 1 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| AGRICULTURE | 135,484 | 1.36% | 369 |
| ARTS BOARD | 9,561 | 0.10% | 26 |
| ATTORNEY GENERAL | 148,967 | 1.50% | 406 |
| AUDITOR | 26,995 | 0.27% | 74 |
| COMMERCE | 68,191 | 0.68% | 186 |
| COMMUNITY COLLEGE BD | 517,501 | 5.20% | 1,410 |
| CORRECTIONS | 367,904 | 3.69% | 1,002 |
| ECONOMIC SECURITY | 1,084,533 | 10.89% | 2,954 |
| EDUCATION | 288,538 | 2.90% | 786 |
| EMPLOYEE RELATIONS | 34,033 | 0.34% | 93 |
| ENERGY, ECONOMIC DVLP | 109,917 | 1.10% | 299 |
| FINANCE | 82,066 | 0.82% | 224 |
| GOVERNOR | 72,934 | 0.73% | 199 |
| HANDICAPPED COUNCIL | 6,094 | 0.06% | 17 |
| HEALTH | 220,424 | 2.21% | 600 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 4,159 | 0.04% | 11 |
| NURSING | 4,957 | 0.05% | 14 |
| PHARMACY | 2,204 | 0.02% | 6 |
| DENTISTRY | 2,210 | 0.02% | 6 |
| CHIROPRACTORS | 613 | 0.01% | 2 |
| PSYCHOLOGY | 442 | .00% | 1 |
| OPTOMETRY | 531 | 0.01% | 1 |
| NURSING HOME ADM | 1,023 | 0.01% | 3 |
| PODIATRY | 633 | 0.01% | 2 |
| VETERINARY MEDICINE | 598 | 0.01% | 2 |
| HEARING EXAMINER | 18,833 | 0.19% | 51 |
| HIGHER ED COORD BD | 33,446 | 0.34% | 91 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 72,401 | 0.73% | 197 |
| HUMAN RIGHTS | 25,085 | 0.25% | 68 |

SCHEDULE 21.7

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION- TELECOMMUNICATIONS

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| INDIAN AFFAIRS | 3,664 | 0.04% | 10 |
| INVESTMENT BOARD | 16,681 | 0.17% | 45 |
| IRON RANGE RESOURCES | 33,106 | 0.33% | 90 |
| LABOR & INDUSTRY | 74,447 | 0.75% | 203 |
| LEGISLATIVE AUDIT | 16,357 | 0.16% | 45 |
| LEGISLATURE | 459,784 | 4.62% | 1,252 |
| MEDIATION SVCS | 7,943 | 0.08% | 22 |
| MILITARY AFFAIRS | 49,527 | 0.50% | 135 |
| MECC | 48,000 | 0.48% | 131 |
| NATURAL RESOURCES | 658,689 | 6.61% | 1,794 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 650 | 0.01% | 2 |
| BARBERS | 587 | 0.01% | 2 |
| ELECTRICITY | 8,348 | 0.08% | 23 |
| ARCHITECTS & ENG | 2,107 | 0.02% | 6 |
| WATCHMAKERS | 486 | .00% | 1 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 1,504 | 0.02% | 4 |
| PEACE OFFICERS | 6,380 | 0.06% | 17 |
| PLANNING | 56,126 | 0.56% | 153 |
| POLLUTION CONTROL | 165,423 | 1.66% | 451 |
| PUB EMP RET ASSN | 18,448 | 0.19% | 50 |
| PUBLIC SAFETY | 726,693 | 7.30% | 1,979 |
| PUBLIC SERVICE | 29,485 | 0.30% | 80 |
| PUBLIC UTIL COMM | 12,916 | 0.13% | 35 |
| REVENUE | 301,212 | 3.02% | 820 |
| SECRETARY OF STATE | 12,417 | 0.12% | 34 |
| SENTENCE GUIDELINES | 2,286 | 0.02% | 6 |
| STATE RETIREMENT | 7,256 | 0.07% | 20 |
| STATE UNIV SYSTEM | 1,453,713 | 14.60% | 3,959 |
| SUPREME COURT | 52,785 | 0.53% | 144 |
| TEACHERS RETIREMENT | 14,904 | 0.15% | 41 |
| TRANSPORTATION | 985,549 | 9.90% | 2,684 |
| TREASURER | 15,740 | 0.16% | 43 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 50,649 | 0.51% | 138 |
| WASTE MGMT BD | 19,823 | 0.20% | 54 |
| WATER PLAN BD | 3,460 | 0.03% | 9 |
| WELFARE-CENT OFFICE | 325,412 | 3.27% | 886 |
| WELFARE-INSTITUTIONS | 491,405 | 4.93% | 1,338 |
| ZOO | 49,913 | 0.50% | 136 |
| OTHER | 88,603 | 0.89% | 239 |
| TOTAL | 9,957,831 | 100.00% | 27,122 |

ALLOCATION BASIS: F.Y. 1983 TELEPHONE CHARGES (OBJECT CODE 202)
SOURCE: COMPUTER REPORT

SCHEDULE 21.8

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-FORMS MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| STATE AGENCY SVCS | 93 | 0.35% | 5 |
| PUBLIC SERVICE | 59 | 0.22% | 3 |
| ISB | 106 | 0.40% | 5 |
| MOTOR POOL | 31 | 0.12% | 2 |
| OFFICE EQUIPMENT REPAIR | 0 | 0.00% | 0 |
| FEDERAL SURPLUS | 0 | 0.00% | 0 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 0 | 0.00% | 0 |
| MICROGRAPHICS | 0 | 0.00% | 0 |
| CENTRAL STORES | 0 | 0.00% | 0 |
| STATE REG-DOCUMENTS | 8 | 0.03% | 0 |
| ADDRESSING & INSERT | 10 | 0.04% | 1 |
| STATE PRINTER | 31 | 0.12% | 2 |
| COMMUTER VAN | 0 | 0.00% | 0 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| AGRICULTURE | 614 | 2.30% | 31 |
| ARTS BOARD | 16 | 0.06% | 1 |
| ATTORNEY GENERAL | 27 | 0.10% | 1 |
| AUDITOR | 47 | 0.18% | 2 |
| COMMERCE | 416 | 1.56% | 21 |
| COMMUNITY COLLEGE BD | 1,910 | 7.14% | 96 |
| CORRECTIONS | 1,126 | 4.21% | 57 |
| ECONOMIC SECURITY | 1,272 | 4.76% | 64 |
| EDUCATION | 853 | 3.19% | 43 |
| EMPLOYEE RELATIONS | 223 | 0.83% | 11 |
| ENERGY, ECONOMIC DVLP | 101 | 0.38% | 5 |
| FINANCE | 188 | 0.70% | 9 |
| GOVERNOR | 7 | 0.03% | 0 |
| HANDICAPPED COUNCIL | 8 | 0.03% | 0 |
| HEALTH | 1,034 | 3.87% | 52 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 26 | 0.10% | 1 |
| NURSING | 121 | 0.45% | 6 |
| PHARMACY | 47 | 0.18% | 2 |
| DENTISTRY | 37 | 0.14% | 2 |
| CHIROPRACTORS | 9 | 0.03% | 0 |
| PSYCHOLOGY | 14 | 0.05% | 1 |
| OPTOMETRY | 12 | 0.04% | 1 |
| NURSING HOME ADM | 15 | 0.06% | 1 |
| PODIATRY | 5 | 0.02% | 0 |
| VETERINARY MEDICINE | 9 | 0.03% | 0 |
| HEARING EXAMINER | 66 | 0.25% | 3 |
| HIGHER ED COORD BD | 23 | 0.09% | 1 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 248 | 0.93% | 12 |

SCHEDULE 21.8

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-FORMS MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HUMAN RIGHTS | 32 | 0.12% | 2 |
| INDIAN AFFAIRS | 6 | 0.02% | 0 |
| INVESTMENT BOARD | 66 | 0.25% | 3 |
| IRON RANGE RESOURCES | 15 | 0.06% | 1 |
| LABOR & INDUSTRY | 280 | 1.05% | 14 |
| LEGISLATIVE AUDIT | 0 | 0.00% | 0 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 51 | 0.19% | 3 |
| MILITARY AFFAIRS | 991 | 3.70% | 50 |
| MECC | 66 | 0.25% | 3 |
| NATURAL RESOURCES | 1,313 | 4.91% | 66 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 12 | 0.04% | 1 |
| BARBERS | 27 | 0.10% | 1 |
| ELECTRICITY | 80 | 0.30% | 4 |
| ARCHITECTS & ENG | 30 | 0.11% | 2 |
| WATCHMAKERS | 8 | 0.03% | 0 |
| ABSTRACTORS | 6 | 0.02% | 0 |
| ACCOUNTANCY | 27 | 0.10% | 1 |
| PEACE OFFICERS | 41 | 0.15% | 2 |
| PLANNING | 236 | 0.88% | 12 |
| POLLUTION CONTROL | 235 | 0.88% | 12 |
| PUB EMP RET ASSN | 71 | 0.27% | 4 |
| PUBLIC SAFETY | 1,237 | 4.62% | 62 |
| PUBLIC SERVICE | 88 | 0.33% | 4 |
| PUBLIC UTIL COMM | 3 | 0.01% | 0 |
| REVENUE | 1,279 | 4.78% | 64 |
| SECRETARY OF STATE | 134 | 0.50% | 7 |
| SENTENCE GUIDELINES | 5 | 0.02% | 0 |
| STATE RETIREMENT | 137 | 0.51% | 7 |
| STATE UNIV SYSTEM | 5,561 | 20.79% | 280 |
| SUPREME COURT | 76 | 0.28% | 4 |
| TEACHERS RETIREMENT | 117 | 0.44% | 6 |
| TRANSPORTATION | 2,251 | 8.41% | 113 |
| TREASURER | 44 | 0.16% | 2 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 134 | 0.50% | 7 |
| WASTE MGMT BD | 1 | .00% | 0 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 938 | 3.51% | 47 |
| WELFARE-INSTITUTIONS | 1,885 | 7.05% | 95 |
| ZOO | 126 | 0.47% | 6 |
| OTHER | 329 | 1.23% | 22 |
| TOTAL | 26,750 | 100.00% | 1,348 |

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN F.Y. 1983

SOURCE: DIVISION RECORDS

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | RECORDS CENTER | INVNTY MGMT | CONTRACT MGMT | TELE- COMM | FORMS MGMT |
|-----------------------|-------|-------------------|----------------|------------------|---------------|---------------|
| ADMINISTRATION | | | | | | |
| STATE AGENCY SVCS | 200 | 161 | 6 | 0 | 28 | 5 |
| PUBLIC SERVICE | 466 | 1 | 5 | 0 | 457 | 3 |
| ISB | 429 | 2 | 48 | 0 | 374 | 5 |
| MOTOR POOL | 25 | 0 | 11 | 0 | 12 | 2 |
| OFFICE EQUIP REPAIR | 10 | 0 | 5 | 0 | 5 | 0 |
| FEDERAL SURPLUS | 12 | 0 | 1 | 0 | 11 | 0 |
| CENT MNTNCE REVOLVING | 0 | 0 | 0 | 0 | 0 | 0 |
| MOVERS & DELIVERY | 3 | 0 | 2 | 0 | 1 | 0 |
| TELECOMMUNICATIONS | 0 | 0 | 0 | 0 | 0 | 0 |
| RESOURCE RECOVERY | 3 | 0 | 0 | 0 | 3 | 0 |
| MICROGRAPHICS | 5 | 0 | 1 | 0 | 4 | 0 |
| CENTRAL STORES | 9 | 0 | 2 | 0 | 7 | 0 |
| STATE REG-DOCUMENTS | 24 | 0 | 1 | 0 | 23 | 0 |
| ADDRESSING & INSERT | 1 | 0 | 0 | 0 | 0 | 1 |
| STATE PRINTER | 22 | 0 | 5 | 0 | 15 | 2 |
| COMMUTER VAN | 1 | 0 | 0 | 0 | 1 | 0 |
| CAPITOL PARKING | 0 | 0 | 0 | 0 | 0 | 0 |
| AGRICULTURE | 578 | 96 | 41 | 41 | 369 | 31 |
| ARTS BOARD | 30 | 2 | 1 | 0 | 26 | 1 |
| ATTORNEY GENERAL | 566 | 131 | 28 | 0 | 406 | 1 |
| AUDITOR | 83 | 0 | 5 | 2 | 74 | 2 |
| COMMERCE | 240 | 16 | 16 | 1 | 186 | 21 |
| COMMUNITY COLLEGE BD | 2,102 | 0 | 580 | 16 | 1,410 | 96 |
| CORRECTIONS | 1,480 | 87 | 292 | 42 | 1,002 | 57 |
| ECONOMIC SECURITY | 3,683 | 403 | 68 | 194 | 2,954 | 64 |
| EDUCATION | 963 | 26 | 97 | 11 | 786 | 43 |
| EMPLOYEE RELATIONS | 118 | 3 | 11 | 0 | 93 | 11 |
| ENERGY, ECONOMIC DVLP | 372 | 13 | 17 | 38 | 299 | 5 |
| FINANCE | 422 | 179 | 10 | 0 | 224 | 9 |
| GOVERNOR | 205 | 1 | 5 | 0 | 199 | 0 |
| HANDICAPPED COUNCIL | 20 | 2 | 1 | 0 | 17 | 0 |
| HEALTH | 899 | 149 | 80 | 18 | 600 | 52 |
| HEALTH LIC BDS | | | | | | |
| MEDICAL EXAMINERS | 13 | 0 | 1 | 0 | 11 | 1 |
| NURSING | 46 | 24 | 2 | 0 | 14 | 6 |
| PHARMACY | 9 | 0 | 1 | 0 | 6 | 2 |
| DENTISTRY | 9 | 0 | 1 | 0 | 6 | 2 |
| CHIROPRACTORS | 2 | 0 | 0 | 0 | 2 | 0 |
| PSYCHOLOGY | 2 | 0 | 0 | 0 | 1 | 1 |
| OPTOMETRY | 2 | 0 | 0 | 0 | 1 | 1 |
| NURSING HOME ADM | 5 | 0 | 1 | 0 | 3 | 1 |
| PODIATRY | 2 | 0 | 0 | 0 | 2 | 0 |
| VETERINARY MEDICINE | 2 | 0 | 0 | 0 | 2 | 0 |
| HEARING EXAMINER | 98 | 34 | 7 | 3 | 51 | 3 |
| HIGHER ED COORD BD | 114 | 0 | 6 | 16 | 91 | 1 |
| HIGHER ED FAC AUTH | 1 | 0 | 1 | 0 | 0 | 0 |

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | RECORDS CENTER | INVNTY MGMT | CONTRACT MGMT | TELE- COMM | FORMS MGMT |
|----------------------|--------|-------------------|----------------|------------------|---------------|---------------|
| HOUSING FINANCE | 299 | 77 | 11 | 2 | 197 | 12 |
| HUMAN RIGHTS | 81 | 6 | 5 | 0 | 68 | 2 |
| INDIAN AFFAIRS | 11 | 0 | 1 | 0 | 10 | 0 |
| INVESTMENT BOARD | 51 | 0 | 3 | 0 | 45 | 3 |
| IRON RANGE RESOURCES | 144 | 0 | 18 | 35 | 90 | 1 |
| LABOR & INDUSTRY | 586 | 346 | 23 | 0 | 203 | 14 |
| LEGISLATIVE AUDIT | 54 | 2 | 7 | 0 | 45 | 0 |
| LEGISLATURE | 1,278 | 13 | 13 | 0 | 1,252 | 0 |
| MEDIATION SVCS | 27 | 0 | 2 | 0 | 22 | 3 |
| MILITARY AFFAIRS | 395 | 168 | 42 | 0 | 135 | 50 |
| MECC | 152 | 0 | 15 | 3 | 131 | 3 |
| NATURAL RESOURCES | 2,305 | 39 | 338 | 68 | 1,794 | 66 |
| NON-HEALTH LIC BDS | | | | | | |
| BOXING | 3 | 0 | 0 | 0 | 2 | 1 |
| BARBERS | 3 | 0 | 0 | 0 | 2 | 1 |
| ELECTRICITY | 77 | 48 | 2 | 0 | 23 | 4 |
| ARCHITECTS & ENG | 9 | 0 | 1 | 0 | 6 | 2 |
| WATCHMAKERS | 1 | 0 | 0 | 0 | 1 | 0 |
| ABSTRACTORS | 0 | 0 | 0 | 0 | 0 | 0 |
| ACCOUNTANCY | 5 | 0 | 0 | 0 | 4 | 1 |
| PEACE OFFICERS | 20 | 0 | 1 | 0 | 17 | 2 |
| PLANNING | 229 | 10 | 16 | 38 | 153 | 12 |
| POLLUTION CONTROL | 531 | 10 | 49 | 9 | 451 | 12 |
| PUB EMP RET ASSN | 54 | 0 | 0 | 0 | 50 | 4 |
| PUBLIC SAFETY | 2,251 | 0 | 189 | 21 | 1,979 | 62 |
| PUBLIC SERVICE | 109 | 10 | 14 | 1 | 80 | 4 |
| PUBLIC UTIL COMM | 40 | 0 | 5 | 0 | 35 | 0 |
| REVENUE | 1,235 | 272 | 79 | 0 | 820 | 64 |
| SECRETARY OF STATE | 68 | 22 | 5 | 0 | 34 | 7 |
| SENTENCE GUIDELINES | 6 | 0 | 0 | 0 | 6 | 0 |
| STATE RETIREMENT | 30 | 0 | 3 | 0 | 20 | 7 |
| STATE UNIV SYSTEM | 5,232 | 9 | 973 | 11 | 3,959 | 280 |
| SUPREME COURT | 161 | 0 | 13 | 0 | 144 | 4 |
| TEACHERS RETIREMENT | 51 | 0 | 4 | 0 | 41 | 6 |
| TRANSPORTATION | 3,542 | 0 | 489 | 256 | 2,684 | 113 |
| TREASURER | 79 | 31 | 3 | 0 | 43 | 2 |
| UNIV OF MINN | 0 | 0 | 0 | 0 | 0 | 0 |
| VETERANS AFFAIRS | 229 | 0 | 84 | 0 | 138 | 7 |
| WASTE MGMT BD | 62 | 0 | 2 | 6 | 54 | 0 |
| WATER PLAN BD | 10 | 0 | 1 | 0 | 9 | 0 |
| WELFARE-CENT OFFICE | 1,506 | 387 | 115 | 71 | 886 | 47 |
| WELFARE-INSTITUTIONS | 2,170 | 162 | 575 | 0 | 1,338 | 95 |
| ZOO | 181 | 0 | 36 | 3 | 136 | 6 |
| OTHER | 344 | 36 | 12 | 35 | 239 | 22 |
| TOTAL | 36,897 | 2,978 | 4,508 | 941 | 27,122 | 1,348 |

STATE OF MINNESOTA
ADMINISTRATION - STATE AGENCY SERVICES
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 22.2

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

| | |
|------------------------------|--------|
| ADMINISTRATION | |
| GENERAL SUPPORT | 23,634 |
| REAL ESTATE MANAGEMENT | 17 |
| MANAGEMENT SERVICES | 200 |
| STATE AGENCY SERVICES | 4,211 |
| FINANCE | |
| BUDGET | 4,537 |
| ACCOUNTING | 15,548 |
| OTHER | 2,437 |
| EMPLOYEE RELATIONS | 5,478 |
| MEDIATION SERVICES | 30 |
| LEGISLATIVE AUDIT | 0 |
| TREASURER | 73 |
| ATTORNEY GENERAL | 0 |
| LABOR AND INDUSTRY-WKRS COMP | 0 |
| ISB CREDIT | (407) |
| TOTAL ALLOCATED ADDITIONS | 55,758 |
| TOTAL TO BE ALLOCATED | 55,758 |

SCHEDULE 22.3

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | PROCURE | EMPLOYEE ASSIST | CENTRAL MAIL |
|-------------------------------|--------|---------|-----------------|--------------|
| ALLOCATED ADDITIONS | 55,758 | 38,312 | 6,078 | 11,368 |
| COST BY FUNCTION | 55,758 | 38,312 | 6,078 | 11,368 |
| ALLOCABLE COSTS DISALLOWED | 55,758 | 38,312 | 6,078 | 11,368 |
| NET ALLOCATION | 55,758 | 38,312 | 6,078 | 11,368 |

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-PROCUREMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | NET ALLOCATION |
|-------------------------|---------------------|--------------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 119 | 0.31% | 117 |
| ISB | 556 | 1.43% | 547 |
| MOTOR POOL | 46 | 0.12% | 45 |
| OFFICE EQUIPMENT REPAIR | 10 | 0.03% | 10 |
| FEDERAL SURPLUS | 14 | 0.04% | 14 |
| CENT MNTNCE REVOLVING | 14 | 0.04% | 14 |
| MOVERS & DELIVERY | 14 | 0.04% | 14 |
| TELECOMMUNICATIONS | 29 | 0.07% | 29 |
| RESOURCE RECOVERY | 7 | 0.02% | 7 |
| MICROGRAPHICS | 40 | 0.10% | 39 |
| CENTRAL STORES | 141 | 0.36% | 139 |
| STATE REG-DOCUMENTS | 81 | 0.21% | 80 |
| ADDRESSING & INSERT | 11 | 0.03% | 11 |
| STATE PRINTER | 42 | 0.11% | 41 |
| COMMUTER VAN | 2 | 0.01% | 2 |
| CAPITOL PARKING | 15 | 0.04% | 15 |
| AGRICULTURE | 1,321 | 3.39% | 1,298 |
| ARTS BOARD | 20 | 0.05% | 20 |
| ATTORNEY GENERAL | 190 | 0.49% | 187 |
| AUDITOR | 73 | 0.19% | 72 |
| COMMERCE | 185 | 0.47% | 182 |
| COMMUNITY COLLEGE BD | 2,734 | 7.01% | 2,687 |
| CORRECTIONS | 2,645 | 6.79% | 2,600 |
| ECONOMIC SECURITY | 3,064 | 7.86% | 3,012 |
| EDUCATION | 1,084 | 2.78% | 1,066 |
| EMPLOYEE RELATIONS | 110 | 0.28% | 108 |
| ENERGY, ECONOMIC DVLP | 407 | 1.04% | 400 |
| FINANCE | 99 | 0.25% | 97 |
| GOVERNOR | 78 | 0.20% | 77 |
| HANDICAPPED COUNCIL | 29 | 0.07% | 29 |
| HEALTH | 1,170 | 3.00% | 1,150 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 10 | 0.03% | 10 |
| NURSING | 10 | 0.03% | 10 |
| PHARMACY | 6 | 0.02% | 6 |
| DENTISTRY | 23 | 0.06% | 23 |
| CHIROPRACTORS | 5 | 0.01% | 5 |
| PSYCHOLOGY | 8 | 0.02% | 8 |
| OPTOMETRY | 8 | 0.02% | 8 |
| NURSING HOME ADM | 3 | 0.01% | 3 |
| PODIATRY | 5 | 0.01% | 5 |
| VETERINARY MEDICINE | 4 | 0.01% | 4 |
| HEARING EXAMINER | 195 | 0.50% | 192 |
| HIGHER ED COORD BD | 204 | 0.52% | 201 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 163 | 0.42% | 160 |
| HUMAN RIGHTS | 79 | 0.20% | 78 |
| INDIAN AFFAIRS | 8 | 0.02% | 8 |

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-PROCUREMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| INVESTMENT BOARD | 28 | 0.07% | 28 |
| IRON RANGE RESOURCES | 368 | 0.94% | 362 |
| LABOR & INDUSTRY | 294 | 0.75% | 289 |
| LEGISLATIVE AUDIT | 19 | 0.05% | 19 |
| LEGISLATURE | 49 | 0.13% | 48 |
| MEDIATION SVCS | 13 | 0.03% | 13 |
| MILITARY AFFAIRS | 295 | 0.76% | 290 |
| MECC | 644 | 1.65% | 633 |
| NATURAL RESOURCES | 3,560 | 9.13% | 3,499 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 3 | 0.01% | 3 |
| BARBERS | 8 | 0.02% | 8 |
| ELECTRICITY | 38 | 0.10% | 37 |
| ARCHITECTS & ENG | 10 | 0.03% | 10 |
| WATCHMAKERS | 3 | 0.01% | 3 |
| ABSTRACTORS | 1 | .00% | 1 |
| ACCOUNTANCY | 8 | 0.02% | 8 |
| PEACE OFFICERS | 32 | 0.08% | 31 |
| PLANNING | 410 | 1.05% | 403 |
| POLLUTION CONTROL | 482 | 1.24% | 474 |
| PUB EMP RET ASSN | 62 | 0.16% | 61 |
| PUBLIC SAFETY | 1,761 | 4.52% | 1,731 |
| PUBLIC SERVICE | 63 | 0.16% | 62 |
| PUBLIC UTIL COMM | 22 | 0.06% | 22 |
| REVENUE | 616 | 1.58% | 606 |
| SECRETARY OF STATE | 67 | 0.17% | 66 |
| SENTENCE GUIDELINES | 11 | 0.03% | 11 |
| STATE RETIREMENT | 86 | 0.22% | 85 |
| STATE UNIV SYSTEM | 3,513 | 9.01% | 3,453 |
| SUPREME COURT | 178 | 0.46% | 175 |
| TEACHERS RETIREMENT | 88 | 0.23% | 87 |
| TRANSPORTATION | 6,079 | 15.60% | 5,975 |
| TREASURER | 96 | 0.25% | 94 |
| UNIV OF MINN | 2 | 0.01% | 2 |
| VETERANS AFFAIRS | 181 | 0.46% | 178 |
| WASTE MGMT BD | 87 | 0.22% | 86 |
| WATER PLAN BD | 6 | 0.02% | 6 |
| WELFARE-CENT OFFICE | 1,543 | 3.96% | 1,517 |
| WELFARE-INSTITUTIONS | 2,195 | 5.63% | 2,158 |
| ZOO | 504 | 1.29% | 495 |
| OTHER | 470 | 1.21% | 453 |
| TOTAL | 38,976 | 100.00% | 38,312 |

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1983

SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 22.5

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 23 | 0.07% | 4 |
| ISB | 245 | 0.75% | 46 |
| MOTOR POOL | 17 | 0.05% | 3 |
| OFFICE EQUIPMENT REPAIR | 1 | .00% | 0 |
| FEDERAL SURPLUS | 7 | 0.02% | 1 |
| CENT MNTNCE REVOLVING | 4 | 0.01% | 1 |
| MOVERS & DELIVERY | 11 | 0.03% | 2 |
| TELECOMMUNICATIONS | 4 | 0.01% | 1 |
| RESOURCE RECOVERY | 3 | 0.01% | 1 |
| MICROGRAPHICS | 17 | 0.05% | 3 |
| CENTRAL STORES | 16 | 0.05% | 3 |
| STATE REG-DOCUMENTS | 17 | 0.05% | 3 |
| ADDRESSING & INSERT | 7 | 0.02% | 1 |
| STATE PRINTER | 40 | 0.12% | 7 |
| COMMUTER VAN | 1 | .00% | 0 |
| CAPITOL PARKING | 9 | 0.03% | 2 |
| AGRICULTURE | 454 | 1.39% | 84 |
| ARTS BOARD | 11 | 0.03% | 2 |
| ATTORNEY GENERAL | 304 | 0.93% | 57 |
| AUDITOR | 122 | 0.37% | 23 |
| COMMERCE | 215 | 0.66% | 40 |
| COMMUNITY COLLEGE BD | 2,260 | 6.92% | 420 |
| CORRECTIONS | 1,769 | 5.41% | 329 |
| ECONOMIC SECURITY | 2,544 | 7.79% | 473 |
| EDUCATION | 701 | 2.15% | 130 |
| EMPLOYEE RELATIONS | 101 | 0.31% | 19 |
| ENERGY, ECONOMIC DVLP | 160 | 0.49% | 30 |
| FINANCE | 122 | 0.37% | 23 |
| GOVERNOR | 50 | 0.15% | 9 |
| HANDICAPPED COUNCIL | 10 | 0.03% | 2 |
| HEALTH | 647 | 1.98% | 120 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 10 | 0.03% | 2 |
| NURSING | 18 | 0.06% | 3 |
| PHARMACY | 7 | 0.02% | 1 |
| DENTISTRY | 4 | 0.01% | 1 |
| CHIROPRACTORS | 2 | 0.01% | 0 |
| PSYCHOLOGY | 2 | 0.01% | 0 |
| OPTOMETRY | 1 | .00% | 0 |
| NURSING HOME ADM | 2 | 0.01% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 1 | .00% | 0 |
| HEARING EXAMINER | 57 | 0.17% | 11 |
| HIGHER ED COORD BD | 67 | 0.21% | 12 |
| HIGHER ED FAC AUTH | 2 | 0.01% | 0 |
| HOUSING FINANCE | 124 | 0.38% | 23 |
| HUMAN RIGHTS | 59 | 0.18% | 11 |

SCHEDULE 22.5

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

| | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| USER DEPARTMENT | | | |
| INDIAN AFFAIRS | 7 | 0.02% | 1 |
| INVESTMENT BOARD | 30 | 0.09% | 6 |
| IRON RANGE RESOURCES | 58 | 0.18% | 11 |
| LABOR & INDUSTRY | 225 | 0.69% | 42 |
| LEGISLATIVE AUDIT | 68 | 0.21% | 13 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 24 | 0.07% | 4 |
| MILITARY AFFAIRS | 235 | 0.72% | 44 |
| MECC | 78 | 0.24% | 15 |
| NATURAL RESOURCES | 1,643 | 5.03% | 306 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 1 | .00% | 0 |
| BARBERS | 3 | 0.01% | 1 |
| ELECTRICITY | 18 | 0.06% | 3 |
| ARCHITECTS & ENG | 5 | 0.02% | 1 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 4 | 0.01% | 1 |
| PEACE OFFICERS | 9 | 0.03% | 2 |
| PLANNING | 130 | 0.40% | 24 |
| POLLUTION CONTROL | 372 | 1.14% | 69 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 1,631 | 4.99% | 303 |
| PUBLIC SERVICE | 87 | 0.27% | 16 |
| PUBLIC UTIL COMM | 29 | 0.09% | 5 |
| REVENUE | 990 | 3.03% | 184 |
| SECRETARY OF STATE | 36 | 0.11% | 7 |
| SENTENCE GUIDELINES | 4 | 0.01% | 1 |
| STATE RETIREMENT | 41 | 0.13% | 8 |
| STATE UNIV SYSTEM | 4,354 | 13.33% | 810 |
| SUPREME COURT | 111 | 0.34% | 21 |
| TEACHERS RETIREMENT | 54 | 0.17% | 10 |
| TRANSPORTATION | 4,425 | 13.54% | 823 |
| TREASURER | 20 | 0.06% | 4 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 315 | 0.96% | 59 |
| WASTE MGMT BD | 20 | 0.06% | 4 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 755 | 2.31% | 140 |
| WELFARE-INSTITUTIONS | 6,075 | 18.60% | 1,130 |
| ZOO | 155 | 0.47% | 29 |
| OTHER | 410 | 1.25% | 78 |
| TOTAL | 32,670 | 100.00% | 6,078 |

ALLOCATION BASIS: AUTHORIZED COMPLEMENT 1984-85

SOURCE: CHAPTER LAWS

SCHEDULE 22.6

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL MAIL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 16,856 | 0.33% | 38 |
| ISB | 1,300 | 0.03% | 3 |
| MOTOR POOL | 353 | 0.01% | 1 |
| OFFICE EQUIPMENT REPAIR | 20 | .00% | 0 |
| FEDERAL SURPLUS | 2,912 | 0.06% | 7 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 138 | .00% | 0 |
| MICROGRAPHICS | 176 | .00% | 0 |
| CENTRAL STORES | 533 | 0.01% | 1 |
| STATE REG-DOCUMENTS | 41,680 | 0.82% | 94 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 603 | 0.01% | 1 |
| COMMUTER VAN | 46 | .00% | 0 |
| CAPITOL PARKING | 1,684 | 0.03% | 4 |
| AGRICULTURE | 57,494 | 1.13% | 129 |
| ARTS BOARD | 0 | 0.00% | 0 |
| ATTORNEY GENERAL | 37,083 | 0.73% | 83 |
| AUDITOR | 10,667 | 0.21% | 24 |
| COMMERCE | 61,919 | 1.22% | 139 |
| COMMUNITY COLLEGE BD | 39,238 | 0.77% | 88 |
| CORRECTIONS | 29,782 | 0.59% | 67 |
| ECONOMIC SECURITY | 13,460 | 0.27% | 30 |
| EDUCATION | 242,120 | 4.78% | 543 |
| EMPLOYEE RELATIONS | 43,097 | 0.85% | 97 |
| ENERGY, ECONOMIC DVLP | 169,306 | 3.34% | 380 |
| FINANCE | 127,811 | 2.52% | 287 |
| GOVERNOR | 14,664 | 0.29% | 33 |
| HANDICAPPED COUNCIL | 11,019 | 0.22% | 25 |
| HEALTH | 14,070 | 0.28% | 32 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 2,876 | 0.06% | 6 |
| NURSING | 3,837 | 0.08% | 9 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 538 | 0.01% | 1 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 425 | 0.01% | 1 |
| HIGHER ED COORD BD | 56,569 | 1.12% | 127 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 37,876 | 0.75% | 85 |
| HUMAN RIGHTS | 10,597 | 0.21% | 24 |

SCHEDULE 22.6

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL MAIL

| | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| USER DEPARTMENT | | | |
| INDIAN AFFAIRS | 560 | 0.01% | 1 |
| INVESTMENT BOARD | 1,381 | 0.03% | 3 |
| IRON RANGE RESOURCES | 0 | 0.00% | 0 |
| LABOR & INDUSTRY | 79,469 | 1.57% | 178 |
| LEGISLATIVE AUDIT | 1,900 | 0.04% | 4 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 4,857 | 0.10% | 11 |
| MILITARY AFFAIRS | 12 | .00% | 0 |
| MECC | 9,053 | 0.18% | 20 |
| NATURAL RESOURCES | 308,863 | 6.10% | 693 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 262 | 0.01% | 1 |
| BARBERS | 1,935 | 0.04% | 4 |
| ELECTRICITY | 0 | 0.00% | 0 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 180 | .00% | 0 |
| ABSTRACTORS | 242 | .00% | 1 |
| ACCOUNTANCY | 7,514 | 0.15% | 17 |
| PEACE OFFICERS | 3,488 | 0.07% | 8 |
| PLANNING | 29,682 | 0.59% | 67 |
| POLLUTION CONTROL | 130 | .00% | 0 |
| PUB EMP RET ASSN | 89,329 | 1.76% | 200 |
| PUBLIC SAFETY | 1,416,893 | 27.97% | 3,179 |
| PUBLIC SERVICE | 1,865 | 0.04% | 4 |
| PUBLIC UTIL COMM | 5,289 | 0.10% | 12 |
| REVENUE | 973,296 | 19.21% | 2,184 |
| SECRETARY OF STATE | 41,453 | 0.82% | 93 |
| SENTENCE GUIDELINES | 600 | 0.01% | 1 |
| STATE RETIREMENT | 51,445 | 1.02% | 115 |
| STATE UNIV SYSTEM | 33,252 | 0.66% | 75 |
| SUPREME COURT | 44,241 | 0.87% | 99 |
| TEACHERS RETIREMENT | 72,103 | 1.42% | 162 |
| TRANSPORTATION | 168,515 | 3.33% | 378 |
| TREASURER | 3,785 | 0.07% | 8 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 6,418 | 0.13% | 14 |
| WASTE MGMT BD | 11,922 | 0.24% | 27 |
| WATER PLAN BD | 473 | 0.01% | 1 |
| WELFARE-CENT OFFICE | 612,961 | 12.10% | 1,375 |
| WELFARE-INSTITUTIONS | 0 | 0.00% | 0 |
| ZOO | 0 | 0.00% | 0 |
| OTHER | 31,861 | 0.63% | 74 |
| TOTAL | 5,065,978 | 100.00% | 11,368 |

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGES F.Y. 1983

SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 22.7

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | PROCURE | EMPLOYEE ASSIST | CENTRAL MAIL |
|-------------------------|-------|---------|-----------------|--------------|
| ADMINISTRATION | | | | |
| PUBLIC SERVICE | 159 | 117 | 4 | 38 |
| ISB | 596 | 547 | 46 | 3 |
| MOTOR POOL | 49 | 45 | 3 | 1 |
| OFFICE EQUIPMENT REPAIR | 10 | 10 | 0 | 0 |
| FEDERAL SURPLUS | 22 | 14 | 1 | 7 |
| CENT MNTNCE REVOLVING | 15 | 14 | 1 | 0 |
| MOVERS & DELIVERY | 16 | 14 | 2 | 0 |
| TELECOMMUNICATIONS | 30 | 29 | 1 | 0 |
| RESOURCE RECOVERY | 8 | 7 | 1 | 0 |
| MICROGRAPHICS | 42 | 39 | 3 | 0 |
| CENTRAL STORES | 143 | 139 | 3 | 1 |
| STATE REG-DOCUMENTS | 177 | 80 | 3 | 94 |
| ADDRESSING & INSERT | 12 | 11 | 1 | 0 |
| STATE PRINTER | 49 | 41 | 7 | 1 |
| COMMUTER VAN | 2 | 2 | 0 | 0 |
| CAPITOL PARKING | 21 | 15 | 2 | 4 |
| AGRICULTURE | 1,511 | 1,298 | 84 | 129 |
| ARTS BOARD | 22 | 20 | 2 | 0 |
| ATTORNEY GENERAL | 327 | 187 | 57 | 83 |
| AUDITOR | 119 | 72 | 23 | 24 |
| COMMERCE | 361 | 182 | 40 | 139 |
| COMMUNITY COLLEGE BD | 3,195 | 2,687 | 420 | 88 |
| CORRECTIONS | 2,996 | 2,600 | 329 | 67 |
| ECONOMIC SECURITY | 3,515 | 3,012 | 473 | 30 |
| EDUCATION | 1,739 | 1,066 | 130 | 543 |
| EMPLOYEE RELATIONS | 224 | 108 | 19 | 97 |
| ENERGY, ECONOMIC DVL P | 810 | 400 | 30 | 380 |
| FINANCE | 407 | 97 | 23 | 287 |
| GOVERNOR | 119 | 77 | 9 | 33 |
| HANDICAPPED COUNCIL | 56 | 29 | 2 | 25 |
| HEALTH | 1,302 | 1,150 | 120 | 32 |
| HEALTH LIC BDS | | | | |
| MEDICAL EXAMINERS | 18 | 10 | 2 | 6 |
| NURSING | 22 | 10 | 3 | 9 |
| PHARMACY | 7 | 6 | 1 | 0 |
| DENTISTRY | 24 | 23 | 1 | 0 |
| CHIROPRACTORS | 5 | 5 | 0 | 0 |
| PSYCHOLOGY | 9 | 8 | 0 | 1 |
| OPTOMETRY | 8 | 8 | 0 | 0 |
| NURSING HOME ADM | 3 | 3 | 0 | 0 |
| PODIATRY | 5 | 5 | 0 | 0 |
| VETERINARY MEDICINE | 4 | 4 | 0 | 0 |
| HEARING EXAMINER | 204 | 192 | 11 | 1 |
| HIGHER ED COORD BD | 340 | 201 | 12 | 127 |
| HIGHER ED FAC AUTH | 0 | 0 | 0 | 0 |
| HOUSING FINANCE | 268 | 160 | 23 | 85 |

SCHEDULE 22.7

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | EMPLOYEE CENTRAL | | |
|----------------------|--------|------------------|--------|--------|
| | | PROCURE | ASSIST | MAIL |
| HUMAN RIGHTS | 113 | 78 | 11 | 24 |
| INDIAN AFFAIRS | 10 | 8 | 1 | 1 |
| INVESTMENT BOARD | 37 | 28 | 6 | 3 |
| IRON RANGE RESOURCES | 373 | 362 | 11 | 0 |
| LABOR & INDUSTRY | 509 | 289 | 42 | 178 |
| LEGISLATIVE AUDIT | 36 | 19 | 13 | 4 |
| LEGISLATURE | 48 | 48 | 0 | 0 |
| MEDIATION SVCS | 28 | 13 | 4 | 11 |
| MILITARY AFFAIRS | 334 | 290 | 44 | 0 |
| MECC | 668 | 633 | 15 | 20 |
| NATURAL RESOURCES | 4,498 | 3,499 | 306 | 693 |
| NON-HEALTH LIC BDS | | | | |
| BOXING | 4 | 3 | 0 | 1 |
| BARBERS | 13 | 8 | 1 | 4 |
| ELECTRICITY | 40 | 37 | 3 | 0 |
| ARCHITECTS & ENG | 11 | 10 | 1 | 0 |
| WATCHMAKERS | 3 | 3 | 0 | 0 |
| ABSTRACTORS | 2 | 1 | 0 | 1 |
| ACCOUNTANCY | 26 | 8 | 1 | 17 |
| PEACE OFFICERS | 41 | 31 | 2 | 8 |
| PLANNING | 494 | 403 | 24 | 67 |
| POLLUTION CONTROL | 543 | 474 | 69 | 0 |
| PUB EMP RET ASSN | 261 | 61 | 0 | 200 |
| PUBLIC SAFETY | 5,213 | 1,731 | 303 | 3,179 |
| PUBLIC SERVICE | 82 | 62 | 16 | 4 |
| PUBLIC UTIL COMM | 39 | 22 | 5 | 12 |
| REVENUE | 2,974 | 606 | 184 | 2,184 |
| SECRETARY OF STATE | 166 | 66 | 7 | 93 |
| SENTENCE GUIDELINES | 13 | 11 | 1 | 1 |
| STATE RETIREMENT | 208 | 85 | 8 | 115 |
| STATE UNIV SYSTEM | 4,338 | 3,453 | 810 | 75 |
| SUPREME COURT | 295 | 175 | 21 | 99 |
| TEACHERS RETIREMENT | 259 | 87 | 10 | 162 |
| TRANSPORTATION | 7,176 | 5,975 | 823 | 378 |
| TREASURER | 106 | 94 | 4 | 8 |
| UNIV OF MINN | 2 | 2 | 0 | 0 |
| VETERANS AFFAIRS | 251 | 178 | 59 | 14 |
| WASTE MGMT BD | 117 | 86 | 4 | 27 |
| WATER PLAN BD | 7 | 6 | 0 | 1 |
| WELFARE-CENT OFFICE | 3,032 | 1,517 | 140 | 1,375 |
| WELFARE-INSTITUTIONS | 3,288 | 2,158 | 1,130 | 0 |
| ZOO | 524 | 495 | 29 | 0 |
| OTHER | 605 | 453 | 78 | 74 |
| TOTAL | 55,758 | 38,312 | 6,078 | 11,368 |

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

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDUL

STATE OF MINNESOTA

FINANCE-FISCAL MGMT &

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

REAL ESTATE MANAGEMENT

MANAGEMENT SERVICES

STATE AGENCY SERVICES

FINANCE

BUDGET

ACCOUNTING

OTHER

EMPLOYEE RELATIONS

MEDIATION SERVICES

LEGISLATIVE AUDIT

TREASURER

ATTORNEY GENERAL

LABOR AND INDUSTRY-WKRS COMP

ISB CREDIT

TOTAL ALLOCATED ADDITIONS

TOTAL TO BE ALLOCATED

SCHEDULE 23.3

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | DEPT ADMN | AUDIT |
|-------------------------------|---------|--------------|-------|
| ALLOCATED ADDITIONS | 172,026 | 162,616 | 9,410 |
| COST BY FUNCTION | 172,026 | 162,616 | 9,410 |
| ALLOCABLE COSTS DISALLOWED | 172,026 | 162,616 | 9,410 |
| NET ALLOCATION | 172,026 | 162,616 | 9,410 |

SCHEDULE 23.4

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-DEPT ADMN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-----------------|---------------------|----------------------|-------------------|
| FIN-BUDGET | 29 | 26.61% | 43,265 |
| FIN-ACCOUNTING | 54 | 49.54% | 80,562 |
| FIN-OTHER | 26 | 23.85% | 38,789 |
| TOTAL | 109 | 100.00% | 162,616 |

ALLOCATION BASIS: AUTHORIZED COMPLEMENT 1984-85

SOURCE: CHAPTER LAWS

SCHEDULE 23.5

STATE OF MINNESOTA

FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-AUDIT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|--------------------|---------------------|----------------------|-------------------|
| FINANCE-ACCOUNTING | 100 | 100.00% | 9,410 |
| TOTAL | 100 | 100.00% | 9,410 |

ALLOCATION BASIS: DIRECT ALLOCATION

SCHEDULE 23.6

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | DEPT ADMN | AUDIT |
|-----------------|---------|--------------|-------|
| FIN-BUDGET | 43,265 | 43,265 | |
| FIN-ACCOUNTING | 89,972 | 80,562 | 9,410 |
| FIN-OTHER | 38,789 | 38,789 | |
| TOTAL ALLOCATED | 172,026 | 162,616 | 9,410 |

STATE OF MINNESOTA
FINANCE - BUDGET
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 24.2

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

ALLOCATED ADDITIONS:

| | |
|----------------------------|--------|
| FINANCE-FISCAL MGMT & ADMN | 43,265 |
| LEGISLATIVE AUDIT | 18,977 |
| TOTAL ALLOCATED ADDITIONS | 62,242 |
| TOTAL TO BE ALLOCATED | 62,242 |

SCHEDULE 24.3

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | BUDGET CONTROL | BUDGET SUPPORT | GENERAL GOV'T |
|-------------------------------|-------------------|-------------------|-------------------|------------------|
| ALLOCATED ADDITIONS | 62,242 | 43,129 | 17,770 | 1,343 |
| COST BY FUNCTION | 62,242 | 43,129 | 17,770 | 1,343 |
| ALLOCABLE COSTS DISALLOWED | 62,242 (1,343) | 43,129 | 17,770 | 1,343 (1,343) |
| NET ALLOCATION | 60,899 | 43,129 | 17,770 | 0 |

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 2,678 | 0.13% | 57 |
| ISB | 12,345 | 0.61% | 261 |
| MOTOR POOL | 24,759 | 1.22% | 524 |
| OFFICE EQUIPMENT REPAIR | 4,692 | 0.23% | 99 |
| FEDERAL SURPLUS | 970 | 0.05% | 21 |
| CENT MNTNCE REVOLVING | 1,417 | 0.07% | 30 |
| MOVERS & DELIVERY | 726 | 0.04% | 15 |
| TELECOMMUNICATIONS | 15,685 | 0.77% | 332 |
| RESOURCE RECOVERY | 491 | 0.02% | 10 |
| MICROGRAPHICS | 1,791 | 0.09% | 38 |
| CENTRAL STORES | 18,102 | 0.89% | 383 |
| STATE REG-DOCUMENTS | 5,666 | 0.28% | 120 |
| ADDRESSING & INSERT | 2,502 | 0.12% | 53 |
| STATE PRINTER | 18,926 | 0.93% | 401 |
| COMMUTER VAN | 762 | 0.04% | 16 |
| CAPITOL PARKING | 2,072 | 0.10% | 44 |
| AGRICULTURE | 29,346 | 1.44% | 621 |
| ARTS BOARD | 1,512 | 0.07% | 32 |
| ATTORNEY GENERAL | 10,649 | 0.52% | 225 |
| AUDITOR | 3,614 | 0.18% | 77 |
| COMMERCE | 25,844 | 1.27% | 547 |
| COMMUNITY COLLEGE BD | 91,563 | 4.49% | 1,939 |
| CORRECTIONS | 88,556 | 4.35% | 1,875 |
| ECONOMIC SECURITY | 179,052 | 8.79% | 3,791 |
| EDUCATION | 95,140 | 4.67% | 2,014 |
| EMPLOYEE RELATIONS | 11,994 | 0.59% | 254 |
| ENERGY, ECONOMIC DVLP | 15,848 | 0.78% | 336 |
| GOVERNOR | 2,487 | 0.12% | 53 |
| HANDICAPPED COUNCIL | 1,448 | 0.07% | 31 |
| HEALTH | 54,391 | 2.67% | 1,152 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1,639 | 0.08% | 35 |
| NURSING | 3,186 | 0.16% | 67 |
| PHARMACY | 1,047 | 0.05% | 22 |
| DENTISTRY | 1,104 | 0.05% | 23 |
| CHIROPRACTORS | 378 | 0.02% | 8 |
| PSYCHOLOGY | 686 | 0.03% | 15 |
| OPTOMETRY | 353 | 0.02% | 7 |
| NURSING HOME ADM | 618 | 0.03% | 13 |
| PODIATRY | 189 | 0.01% | 4 |
| VETERINARY MEDICINE | 453 | 0.02% | 10 |
| HEARING EXAMINER | 4,657 | 0.23% | 99 |
| HIGHER ED COORD BD | 6,539 | 0.32% | 138 |
| HIGHER ED FAC AUTH | 38 | .00% | 1 |
| HOUSING FINANCE | 11,148 | 0.55% | 236 |
| HUMAN RIGHTS | 2,843 | 0.14% | 60 |
| INDIAN AFFAIRS | 658 | 0.03% | 14 |

SCHEDULE 24.4

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| INVESTMENT BOARD | 765 | 0.04% | 16 |
| IRON RANGE RESOURCES | 13,177 | 0.65% | 279 |
| LABOR & INDUSTRY | 49,708 | 2.44% | 1,052 |
| LEGISLATIVE AUDIT | 1,211 | 0.06% | 26 |
| LEGISLATURE | 4,883 | 0.24% | 103 |
| MEDIATION SVCS | 1,122 | 0.06% | 24 |
| MILITARY AFFAIRS | 10,882 | 0.53% | 230 |
| MECC | 13,198 | 0.65% | 279 |
| NATURAL RESOURCES | 178,276 | 8.75% | 3,775 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 393 | 0.02% | 8 |
| BARBERS | 1,202 | 0.06% | 25 |
| ELECTRICITY | 3,719 | 0.18% | 79 |
| ARCHITECTS & ENG | 2,071 | 0.10% | 44 |
| WATCHMAKERS | 266 | 0.01% | 6 |
| ABSTRACTORS | 109 | 0.01% | 2 |
| ACCOUNTANCY | 1,259 | 0.06% | 27 |
| PEACE OFFICERS | 1,387 | 0.07% | 29 |
| PLANNING | 9,814 | 0.48% | 208 |
| POLLUTION CONTROL | 15,723 | 0.77% | 333 |
| PUB EMP RET ASSN | 5,249 | 0.26% | 111 |
| PUBLIC SAFETY | 296,941 | 14.58% | 6,287 |
| PUBLIC SERVICE | 4,558 | 0.22% | 97 |
| PUBLIC UTIL COMM | 1,313 | 0.06% | 28 |
| REVENUE | 70,135 | 3.44% | 1,485 |
| SECRETARY OF STATE | 9,062 | 0.44% | 192 |
| SENTENCE GUIDELINES | 592 | 0.03% | 13 |
| STATE RETIREMENT | 3,542 | 0.17% | 75 |
| STATE UNIV SYSTEM | 115,393 | 5.66% | 2,443 |
| SUPREME COURT | 8,689 | 0.43% | 184 |
| TEACHERS RETIREMENT | 2,415 | 0.12% | 51 |
| TRANSPORTATION | 165,925 | 8.15% | 3,513 |
| TREASURER | 3,446 | 0.17% | 73 |
| UNIV OF MINN | 859 | 0.04% | 18 |
| VETERANS AFFAIRS | 20,335 | 1.00% | 431 |
| WASTE MGMT BD | 2,601 | 0.13% | 55 |
| WATER PLAN BD | 401 | 0.02% | 8 |
| WELFARE-CENT OFFICE | 89,720 | 4.40% | 1,900 |
| WELFARE-INSTITUTIONS | 82,132 | 4.03% | 1,739 |
| ZOO | 19,870 | 0.98% | 421 |
| OTHER | 64,093 | 3.15% | 1,357 |
| TOTAL | 2,037,000 | 100.00% | 43,129 |

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS 1982-83

SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 16 | 0.28% | 49 |
| ISB | 21 | 0.36% | 64 |
| MOTOR POOL | 3 | 0.05% | 9 |
| OFFICE EQUIPMENT REPAIR | 5 | 0.09% | 15 |
| FEDERAL SURPLUS | 1 | 0.02% | 3 |
| CENT MNTNCE REVOLVING | 1 | 0.02% | 3 |
| MOVERS & DELIVERY | 1 | 0.02% | 3 |
| TELECOMMUNICATIONS | 1 | 0.02% | 3 |
| RESOURCE RECOVERY | 1 | 0.02% | 3 |
| MICROGRAPHICS | 1 | 0.02% | 3 |
| CENTRAL STORES | 3 | 0.05% | 9 |
| STATE REG-DOCUMENTS | 5 | 0.09% | 15 |
| ADDRESSING & INSERT | 3 | 0.05% | 9 |
| STATE PRINTER | 8 | 0.14% | 25 |
| COMMUTER VAN | 1 | 0.02% | 3 |
| CAPITOL PARKING | 3 | 0.05% | 9 |
| AGRICULTURE | 113 | 1.95% | 346 |
| ARTS BOARD | 20 | 0.34% | 61 |
| ATTORNEY GENERAL | 42 | 0.72% | 129 |
| AUDITOR | 9 | 0.16% | 28 |
| COMMERCE | 43 | 0.74% | 132 |
| COMMUNITY COLLEGE BD | 86 | 1.48% | 263 |
| CORRECTIONS | 537 | 9.26% | 1,645 |
| ECONOMIC SECURITY | 204 | 3.52% | 625 |
| EDUCATION | 400 | 6.89% | 1,225 |
| EMPLOYEE RELATIONS | 24 | 0.41% | 74 |
| ENERGY, ECONOMIC DVLP | 167 | 2.88% | 511 |
| GOVERNOR | 14 | 0.24% | 43 |
| HANDICAPPED COUNCIL | 6 | 0.10% | 18 |
| HEALTH | 458 | 7.89% | 1,403 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 2 | 0.03% | 6 |
| NURSING | 2 | 0.03% | 6 |
| PHARMACY | 2 | 0.03% | 6 |
| DENTISTRY | 2 | 0.03% | 6 |
| CHIROPRACTORS | 2 | 0.03% | 6 |
| PSYCHOLOGY | 1 | 0.02% | 3 |
| OPTOMETRY | 1 | 0.02% | 3 |
| NURSING HOME ADM | 2 | 0.03% | 6 |
| PODIATRY | 1 | 0.02% | 3 |
| VETERINARY MEDICINE | 2 | 0.03% | 6 |
| HEARING EXAMINER | 8 | 0.14% | 25 |
| HIGHER ED COORD BD | 36 | 0.62% | 110 |
| HIGHER ED FAC AUTH | 1 | 0.02% | 3 |
| HOUSING FINANCE | 78 | 1.34% | 239 |
| HUMAN RIGHTS | 91 | 1.57% | 279 |
| INDIAN AFFAIRS | 10 | 0.17% | 31 |

SCHEDULE 24.5

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| INVESTMENT BOARD | 24 | 0.41% | 74 |
| IRON RANGE RESOURCES | 80 | 1.38% | 245 |
| LABOR & INDUSTRY | 138 | 2.38% | 423 |
| LEGISLATIVE AUDIT | 5 | 0.09% | 15 |
| LEGISLATURE | 25 | 0.43% | 77 |
| MEDIATION SVCS | 4 | 0.07% | 12 |
| MILITARY AFFAIRS | 42 | 0.72% | 129 |
| MECC | 39 | 0.67% | 119 |
| NATURAL RESOURCES | 854 | 14.72% | 2,616 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 2 | 0.03% | 6 |
| BARBERS | 2 | 0.03% | 6 |
| ELECTRICITY | 9 | 0.16% | 28 |
| ARCHITECTS & ENG | 2 | 0.03% | 6 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 2 | 0.03% | 6 |
| ACCOUNTANCY | 2 | 0.03% | 6 |
| PEACE OFFICERS | 3 | 0.05% | 9 |
| PLANNING | 77 | 1.33% | 236 |
| POLLUTION CONTROL | 103 | 1.78% | 315 |
| PUB EMP RET ASSN | 6 | 0.10% | 18 |
| PUBLIC SAFETY | 190 | 3.27% | 582 |
| PUBLIC SERVICE | 13 | 0.22% | 40 |
| PUBLIC UTIL COMM | 6 | 0.10% | 18 |
| REVENUE | 193 | 3.33% | 591 |
| SECRETARY OF STATE | 13 | 0.22% | 40 |
| SENTENCE GUIDELINES | 5 | 0.09% | 15 |
| STATE RETIREMENT | 15 | 0.26% | 46 |
| STATE UNIV SYSTEM | 105 | 1.81% | 322 |
| SUPREME COURT | 41 | 0.71% | 126 |
| TEACHERS RETIREMENT | 5 | 0.09% | 15 |
| TRANSPORTATION | 434 | 7.48% | 1,329 |
| TREASURER | 8 | 0.14% | 25 |
| UNIV OF MINN | 47 | 0.81% | 144 |
| VETERANS AFFAIRS | 97 | 1.67% | 297 |
| WASTE MGMT BD | 9 | 0.16% | 28 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 302 | 5.21% | 925 |
| WELFARE-INSTITUTIONS | 264 | 4.55% | 809 |
| ZOO | 82 | 1.41% | 251 |
| OTHER | 116 | 2.00% | 355 |
| TOTAL | 5802 | 100.00% | 17,770 |

ALLOCATION BASIS: NUMBER OF AID'S (ALLOTMENT ACCOUNTS) 9-7-83

SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | BUDGET CONTROL | BUDGET SUPPORT |
|-------------------------|-------|-------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 106 | 57 | 49 |
| ISB | 325 | 261 | 64 |
| MOTOR POOL | 533 | 524 | 9 |
| OFFICE EQUIPMENT REPAIR | 114 | 99 | 15 |
| FEDERAL SURPLUS | 24 | 21 | 3 |
| CENT MNTNCE REVOLVING | 33 | 30 | 3 |
| MOVERS & DELIVERY | 18 | 15 | 3 |
| TELECOMMUNICATIONS | 335 | 332 | 3 |
| RESOURCE RECOVERY | 13 | 10 | 3 |
| MICROGRAPHICS | 41 | 38 | 3 |
| CENTRAL STORES | 392 | 383 | 9 |
| STATE REG-DOCUMENTS | 135 | 120 | 15 |
| ADDRESSING & INSERT | 62 | 53 | 9 |
| STATE PRINTER | 426 | 401 | 25 |
| COMMUTER VAN | 19 | 16 | 3 |
| CAPITOL PARKING | 53 | 44 | 9 |
| AGRICULTURE | 967 | 621 | 346 |
| ARTS BOARD | 93 | 32 | 61 |
| ATTORNEY GENERAL | 354 | 225 | 129 |
| AUDITOR | 105 | 77 | 28 |
| COMMERCE | 679 | 547 | 132 |
| COMMUNITY COLLEGE BD | 2,202 | 1,939 | 263 |
| CORRECTIONS | 3,520 | 1,875 | 1,645 |
| ECONOMIC SECURITY | 4,416 | 3,791 | 625 |
| EDUCATION | 3,239 | 2,014 | 1,225 |
| EMPLOYEE RELATIONS | 328 | 254 | 74 |
| ENERGY, ECONOMIC DVLP | 847 | 336 | 511 |
| GOVERNOR | 96 | 53 | 43 |
| HANDICAPPED COUNCIL | 49 | 31 | 18 |
| HEALTH | 2,555 | 1,152 | 1,403 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 41 | 35 | 6 |
| NURSING | 73 | 67 | 6 |
| PHARMACY | 28 | 22 | 6 |
| DENTISTRY | 29 | 23 | 6 |
| CHIROPRACTORS | 14 | 8 | 6 |
| PSYCHOLOGY | 18 | 15 | 3 |
| OPTOMETRY | 10 | 7 | 3 |
| NURSING HOME ADM | 19 | 13 | 6 |
| PODIATRY | 7 | 4 | 3 |
| VETERINARY MEDICINE | 16 | 10 | 6 |
| HEARING EXAMINER | 124 | 99 | 25 |
| HIGHER ED COORD BD | 248 | 138 | 110 |
| HIGHER ED FAC AUTH | 4 | 1 | 3 |
| HOUSING FINANCE | 475 | 236 | 239 |
| HUMAN RIGHTS | 339 | 60 | 279 |

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | BUDGET CONTROL | BUDGET SUPPORT |
|----------------------|--------|-------------------|-------------------|
| INDIAN AFFAIRS | 45 | 14 | 31 |
| INVESTMENT BOARD | 90 | 16 | 74 |
| IRON RANGE RESOURCES | 524 | 279 | 245 |
| LABOR & INDUSTRY | 1,475 | 1,052 | 423 |
| LEGISLATIVE AUDIT | 41 | 26 | 15 |
| LEGISLATURE | 180 | 103 | 77 |
| MEDIATION SVCS | 36 | 24 | 12 |
| MILITARY AFFAIRS | 359 | 230 | 129 |
| MECC | 398 | 279 | 119 |
| NATURAL RESOURCES | 6,391 | 3,775 | 2,616 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 14 | 8 | 6 |
| BARBERS | 31 | 25 | 6 |
| ELECTRICITY | 107 | 79 | 28 |
| ARCHITECTS & ENG | 50 | 44 | 6 |
| WATCHMAKERS | 6 | 6 | 0 |
| ABSTRACTORS | 8 | 2 | 6 |
| ACCOUNTANCY | 33 | 27 | 6 |
| PEACE OFFICERS | 38 | 29 | 9 |
| PLANNING | 444 | 208 | 236 |
| POLLUTION CONTROL | 648 | 333 | 315 |
| PUB EMP RET ASSN | 129 | 111 | 18 |
| PUBLIC SAFETY | 6,869 | 6,287 | 582 |
| PUBLIC SERVICE | 137 | 97 | 40 |
| PUBLIC UTIL COMM | 46 | 28 | 18 |
| REVENUE | 2,076 | 1,485 | 591 |
| SECRETARY OF STATE | 232 | 192 | 40 |
| SENTENCE GUIDELINES | 28 | 13 | 15 |
| STATE RETIREMENT | 121 | 75 | 46 |
| STATE UNIV SYSTEM | 2,765 | 2,443 | 322 |
| SUPREME COURT | 310 | 184 | 126 |
| TEACHERS RETIREMENT | 66 | 51 | 15 |
| TRANSPORTATION | 4,842 | 3,513 | 1,329 |
| TREASURER | 98 | 73 | 25 |
| UNIV OF MINN | 162 | 18 | 144 |
| VETERANS AFFAIRS | 728 | 431 | 297 |
| WASTE MGMT BD | 83 | 55 | 28 |
| WATER PLAN BD | 8 | 8 | 0 |
| WELFARE-CENT OFFICE | 2,825 | 1,900 | 925 |
| WELFARE-INSTITUTIONS | 2,548 | 1,739 | 809 |
| ZOO | 672 | 421 | 251 |
| OTHER | 1,712 | 1,357 | 355 |
| TOTAL | 60,899 | 43,129 | 17,770 |

STATE OF MINNESOTA
FINANCE - ACCOUNTING
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 25.2

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMN

89,972

LEGISLATIVE AUDITOR

99,969

TOTAL ALLOCATED ADDITIONS

189,941

TOTAL TO BE ALLOCATED

189,941

SCHEDULE 25.3

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | ACCOUNTING SERVICES | GENERAL GOV'T |
|---------------------|----------|------------------------|------------------|
| ALLOCATED ADDITIONS | 189,941 | 176,495 | 13,446 |
| COST BY FUNCTION | 189,941 | 176,495 | 13,446 |
| ALLOCABLE COSTS | 189,941 | 176,495 | 13,446 |
| DISALLOWED | (13,446) | | (13,446) |
| NET ALLOCATION | 176,495 | 176,495 | 0 |

SCHEDULE 25.4

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DETAIL ALLOCATION-ACCOUNTING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 2,678 | 0.13% | 232 |
| ISB | 12,345 | 0.61% | 1,070 |
| MOTOR POOL | 24,759 | 1.22% | 2,145 |
| OFFICE EQUIPMENT REPAIR | 4,692 | 0.23% | 407 |
| FEDERAL SURPLUS | 970 | 0.05% | 84 |
| CENT MNTNCE REVOLVING | 1,417 | 0.07% | 123 |
| MOVERS & DELIVERY | 726 | 0.04% | 63 |
| TELECOMMUNICATIONS | 15,685 | 0.77% | 1,359 |
| RESOURCE RECOVERY | 491 | 0.02% | 43 |
| MICROGRAPHICS | 1,791 | 0.09% | 155 |
| CENTRAL STORES | 18,102 | 0.89% | 1,568 |
| STATE REG-DOCUMENTS | 5,666 | 0.28% | 491 |
| ADDRESSING & INSERT | 2,502 | 0.12% | 217 |
| STATE PRINTER | 18,926 | 0.93% | 1,640 |
| COMMUTER VAN | 762 | 0.04% | 66 |
| CAPITOL PARKING | 2,072 | 0.10% | 180 |
| AGRICULTURE | 29,346 | 1.44% | 2,543 |
| ARTS BOARD | 1,512 | 0.07% | 131 |
| ATTORNEY GENERAL | 10,649 | 0.52% | 923 |
| AUDITOR | 3,614 | 0.18% | 313 |
| COMMERCE | 25,844 | 1.27% | 2,239 |
| COMMUNITY COLLEGE BD | 91,563 | 4.49% | 7,933 |
| CORRECTIONS | 88,556 | 4.35% | 7,673 |
| ECONOMIC SECURITY | 179,052 | 8.79% | 15,514 |
| EDUCATION | 95,140 | 4.67% | 8,243 |
| EMPLOYEE RELATIONS | 11,994 | 0.59% | 1,039 |
| ENERGY, ECONOMIC DVLP | 15,848 | 0.78% | 1,373 |
| GOVERNOR | 2,487 | 0.12% | 215 |
| HANDICAPPED COUNCIL | 1,448 | 0.07% | 125 |
| HEALTH | 54,391 | 2.67% | 4,713 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1,639 | 0.08% | 142 |
| NURSING | 3,186 | 0.16% | 276 |
| PHARMACY | 1,047 | 0.05% | 91 |
| DENTISTRY | 1,104 | 0.05% | 96 |
| CHIROPRACTORS | 378 | 0.02% | 33 |
| PSYCHOLOGY | 686 | 0.03% | 59 |
| OPTOMETRY | 353 | 0.02% | 31 |
| NURSING HOME ADM | 618 | 0.03% | 54 |
| PODIATRY | 189 | 0.01% | 16 |
| VETERINARY MEDICINE | 453 | 0.02% | 39 |
| HEARING EXAMINER | 4,657 | 0.23% | 404 |
| HIGHER ED COORD BD | 6,539 | 0.32% | 567 |
| HIGHER ED FAC AUTH | 38 | .00% | 3 |
| HOUSING FINANCE | 11,148 | 0.55% | 966 |
| HUMAN RIGHTS | 2,843 | 0.14% | 246 |
| INDIAN AFFAIRS | 658 | 0.03% | 57 |

SCHEDULE 25.4

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DETAIL ALLOCATION-ACCOUNTING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| INVESTMENT BOARD | 765 | 0.04% | 66 |
| IRON RANGE RESOURCES | 13,177 | 0.65% | 1,142 |
| LABOR & INDUSTRY | 49,708 | 2.44% | 4,307 |
| LEGISLATIVE AUDIT | 1,211 | 0.06% | 105 |
| LEGISLATURE | 4,883 | 0.24% | 423 |
| MEDIATION SVCS | 1,122 | 0.06% | 97 |
| MILITARY AFFAIRS | 10,882 | 0.53% | 943 |
| MECC | 13,198 | 0.65% | 1,144 |
| NATURAL RESOURCES | 178,276 | 8.75% | 15,447 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 393 | 0.02% | 34 |
| BARBERS | 1,202 | 0.06% | 104 |
| ELECTRICITY | 3,719 | 0.18% | 322 |
| ARCHITECTS & ENG | 2,071 | 0.10% | 179 |
| WATCHMAKERS | 266 | 0.01% | 23 |
| ABSTRACTORS | 109 | 0.01% | 9 |
| ACCOUNTANCY | 1,259 | 0.06% | 109 |
| PEACE OFFICERS | 1,387 | 0.07% | 120 |
| PLANNING | 9,814 | 0.48% | 850 |
| POLLUTION CONTROL | 15,723 | 0.77% | 1,362 |
| PUB EMP RET ASSN | 5,249 | 0.26% | 455 |
| PUBLIC SAFETY | 296,941 | 14.58% | 25,728 |
| PUBLIC SERVICE | 4,558 | 0.22% | 395 |
| PUBLIC UTIL COMM | 1,313 | 0.06% | 114 |
| REVENUE | 70,135 | 3.44% | 6,077 |
| SECRETARY OF STATE | 9,062 | 0.44% | 785 |
| SENTENCE GUIDELINES | 592 | 0.03% | 51 |
| STATE RETIREMENT | 3,542 | 0.17% | 307 |
| STATE UNIV SYSTEM | 115,393 | 5.66% | 9,998 |
| SUPREME COURT | 8,689 | 0.43% | 753 |
| TEACHERS RETIREMENT | 2,415 | 0.12% | 209 |
| TRANSPORTATION | 165,925 | 8.15% | 14,377 |
| TREASURER | 3,446 | 0.17% | 299 |
| UNIV OF MINN | 859 | 0.04% | 74 |
| VETERANS AFFAIRS | 20,335 | 1.00% | 1,762 |
| WASTE MGMT BD | 2,601 | 0.13% | 225 |
| WATER PLAN BD | 401 | 0.02% | 35 |
| WELFARE-CENT OFFICE | 89,720 | 4.40% | 7,774 |
| WELFARE-INSTITUTIONS | 82,132 | 4.03% | 7,116 |
| ZOO | 19,870 | 0.98% | 1,722 |
| OTHER | 64,093 | 3.15% | 5,553 |
| TOTAL | 2,037,000 | 100.00% | 176,495 |

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS 1982-83
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | ACCOUNTING SERVICES |
|-------------------------|--------|---------------------|
| ADMINISTRATION | | |
| PUBLIC SERVICE | 232 | 232 |
| ISB | 1,070 | 1,070 |
| MOTOR POOL | 2,145 | 2,145 |
| OFFICE EQUIPMENT REPAIR | 407 | 407 |
| FEDERAL SURPLUS | 84 | 84 |
| CENT MNTNCE REVOLVING | 123 | 123 |
| MOVERS & DELIVERY | 63 | 63 |
| TELECOMMUNICATIONS | 1,359 | 1,359 |
| RESOURCE RECOVERY | 43 | 43 |
| MICROGRAPHICS | 155 | 155 |
| CENTRAL STORES | 1,568 | 1,568 |
| STATE REG-DOCUMENTS | 491 | 491 |
| ADDRESSING & INSERT | 217 | 217 |
| STATE PRINTER | 1,640 | 1,640 |
| COMMUTER VAN | 66 | 66 |
| CAPITOL PARKING | 180 | 180 |
| AGRICULTURE | 2,543 | 2,543 |
| ARTS BOARD | 131 | 131 |
| ATTORNEY GENERAL | 923 | 923 |
| AUDITOR | 313 | 313 |
| COMMERCE | 2,239 | 2,239 |
| COMMUNITY COLLEGE BD | 7,933 | 7,933 |
| CORRECTIONS | 7,673 | 7,673 |
| ECONOMIC SECURITY | 15,514 | 15,514 |
| EDUCATION | 8,243 | 8,243 |
| EMPLOYEE RELATIONS | 1,039 | 1,039 |
| ENERGY, ECONOMIC DVL P | 1,373 | 1,373 |
| GOVERNOR | 215 | 215 |
| HANDICAPPED COUNCIL | 125 | 125 |
| HEALTH | 4,713 | 4,713 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 142 | 142 |
| NURSING | 276 | 276 |
| PHARMACY | 91 | 91 |
| DENTISTRY | 96 | 96 |
| CHIROPRACTORS | 33 | 33 |
| PSYCHOLOGY | 59 | 59 |
| OPTOMETRY | 31 | 31 |
| NURSING HOME ADM | 54 | 54 |
| PODIATRY | 16 | 16 |
| VETERINARY MEDICINE | 39 | 39 |
| HEARING EXAMINER | 404 | 404 |
| HIGHER ED COORD BD | 567 | 567 |
| HIGHER ED FAC AUTH | 3 | 3 |
| HOUSING FINANCE | 966 | 966 |
| HUMAN RIGHTS | 246 | 246 |

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | ACCOUNTING SERVICES |
|----------------------|---------|---------------------|
| INDIAN AFFAIRS | 57 | 57 |
| INVESTMENT BOARD | 66 | 66 |
| IRON RANGE RESOURCES | 1,142 | 1,142 |
| LABOR & INDUSTRY | 4,307 | 4,307 |
| LEGISLATIVE AUDIT | 105 | 105 |
| LEGISLATURE | 423 | 423 |
| MEDIATION SVCS | 97 | 97 |
| MILITARY AFFAIRS | 943 | 943 |
| MECC | 1,144 | 1,144 |
| NATURAL RESOURCES | 15,447 | 15,447 |
| NON-HEALTH LIC BDS | | |
| BOXING | 34 | 34 |
| BARBERS | 104 | 104 |
| ELECTRICITY | 322 | 322 |
| ARCHITECTS & ENG | 179 | 179 |
| WATCHMAKERS | 23 | 23 |
| ABSTRACTORS | 9 | 9 |
| ACCOUNTANCY | 109 | 109 |
| PEACE OFFICERS | 120 | 120 |
| PLANNING | 850 | 850 |
| POLLUTION CONTROL | 1,362 | 1,362 |
| PUB EMP RET ASSN | 455 | 455 |
| PUBLIC SAFETY | 25,728 | 25,728 |
| PUBLIC SERVICE | 395 | 395 |
| PUBLIC UTIL COMM | 114 | 114 |
| REVENUE | 6,077 | 6,077 |
| SECRETARY OF STATE | 785 | 785 |
| SENTENCE GUIDELINES | 51 | 51 |
| STATE RETIREMENT | 307 | 307 |
| STATE UNIV SYSTEM | 9,998 | 9,998 |
| SUPREME COURT | 753 | 753 |
| TEACHERS RETIREMENT | 209 | 209 |
| TRANSPORTATION | 14,377 | 14,377 |
| TREASURER | 299 | 299 |
| UNIV OF MINN | 74 | 74 |
| VETERANS AFFAIRS | 1,762 | 1,762 |
| WASTE MGMT BD | 225 | 225 |
| WATER PLAN BD | 35 | 35 |
| WELFARE-CENT OFFICE | 7,774 | 7,774 |
| WELFARE-INSTITUTIONS | 7,116 | 7,116 |
| ZOO | 1,722 | 1,722 |
| OTHER | 5,553 | 5,553 |
| TOTAL | 176,495 | 176,495 |

STATE OF MINNESOTA

FINANCE - OTHER

NATURE AND EXTENT OF SERVICES

INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 26.2

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

| | |
|------------------------------|---------|
| FINANCE-FISCAL MGMT AND ADMN | 38,789 |
| LEGISLATIVE AUDITOR | 125,385 |
| TOTAL ALLOCATED ADDITIONS | 164,174 |
| TOTAL TO BE ALLOCATED | 164,174 |

SCHEDULE 26.3

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | FINANCIAL REPORTING | CENTRAL PAYROLL | DEBT MGMT | ECONOMIC ANALYSIS | SINGLE AUDIT |
|-------------------------------|---------------------|------------------------|--------------------|--------------------|----------------------|-----------------|
| ALLOCATED ADDITIONS | 164,174 | 27,924 | 83,670 | 13,170 | 32,626 | 6,784 |
| COST BY FUNCTION | 164,174 | 27,924 | 83,670 | 13,170 | 32,626 | 6,784 |
| ALLOCABLE COSTS DISALLOWED | 164,174 (45,796) | 27,924 | 83,670 | 13,170 (13,170) | 32,626 (32,626) | 6,784 |
| NET ALLOCATION | 118,378 | 27,924 | 83,670 | 0 | 0 | 6,784 |

SCHEDULE 26.4

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 2,678 | 0.13% | 37 |
| ISB | 12,345 | 0.61% | 169 |
| MOTOR POOL | 24,759 | 1.22% | 339 |
| OFFICE EQUIPMENT REPAIR | 4,692 | 0.23% | 64 |
| FEDERAL SURPLUS | 970 | 0.05% | 13 |
| CENT MNTNCE REVOLVING | 1,417 | 0.07% | 19 |
| MOVERS & DELIVERY | 726 | 0.04% | 10 |
| TELECOMMUNICATIONS | 15,685 | 0.77% | 215 |
| RESOURCE RECOVERY | 491 | 0.02% | 7 |
| MICROGRAPHICS | 1,791 | 0.09% | 25 |
| CENTRAL STORES | 18,102 | 0.89% | 248 |
| STATE REG-DOCUMENTS | 5,666 | 0.28% | 78 |
| ADDRESSING & INSERT | 2,502 | 0.12% | 34 |
| STATE PRINTER | 18,926 | 0.93% | 259 |
| COMMUTER VAN | 762 | 0.04% | 10 |
| CAPITOL PARKING | 2,072 | 0.10% | 28 |
| AGRICULTURE | 29,346 | 1.44% | 402 |
| ARTS BOARD | 1,512 | 0.07% | 21 |
| ATTORNEY GENERAL | 10,649 | 0.52% | 146 |
| AUDITOR | 3,614 | 0.18% | 50 |
| COMMERCE | 25,844 | 1.27% | 354 |
| COMMUNITY COLLEGE BD | 91,563 | 4.49% | 1,255 |
| CORRECTIONS | 88,556 | 4.35% | 1,214 |
| ECONOMIC SECURITY | 179,052 | 8.79% | 2,455 |
| EDUCATION | 95,140 | 4.67% | 1,304 |
| EMPLOYEE RELATIONS | 11,994 | 0.59% | 164 |
| ENERGY, ECONOMIC DVLP | 15,848 | 0.78% | 217 |
| GOVERNOR | 2,487 | 0.12% | 34 |
| HANDICAPPED COUNCIL | 1,448 | 0.07% | 20 |
| HEALTH | 54,391 | 2.67% | 746 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1,639 | 0.08% | 22 |
| NURSING | 3,186 | 0.16% | 44 |
| PHARMACY | 1,047 | 0.05% | 14 |
| DENTISTRY | 1,104 | 0.05% | 15 |
| CHIROPRACTORS | 378 | 0.02% | 5 |
| PSYCHOLOGY | 686 | 0.03% | 9 |
| OPTOMETRY | 353 | 0.02% | 5 |
| NURSING HOME ADM | 618 | 0.03% | 8 |
| PODIATRY | 189 | 0.01% | 3 |
| VETERINARY MEDICINE | 453 | 0.02% | 6 |
| HEARING EXAMINER | 4,657 | 0.23% | 64 |
| HIGHER ED COORD BD | 6,539 | 0.32% | 90 |
| HIGHER ED FAC AUTH | 38 | .00% | 1 |
| HOUSING FINANCE | 11,148 | 0.55% | 153 |
| HUMAN RIGHTS | 2,843 | 0.14% | 39 |
| INDIAN AFFAIRS | 658 | 0.03% | 9 |
| INVESTMENT BOARD | 765 | 0.04% | 10 |

SCHEDULE 26.4

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| IRON RANGE RESOURCES | 13,177 | 0.65% | 181 |
| LABOR & INDUSTRY | 49,708 | 2.44% | 681 |
| LEGISLATIVE AUDIT | 1,211 | 0.06% | 17 |
| LEGISLATURE | 4,883 | 0.24% | 67 |
| MEDIATION SVCS | 1,122 | 0.06% | 15 |
| MILITARY AFFAIRS | 10,882 | 0.53% | 149 |
| MECC | 13,198 | 0.65% | 181 |
| NATURAL RESOURCES | 178,276 | 8.75% | 2,444 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 393 | 0.02% | 5 |
| BARBERS | 1,202 | 0.06% | 16 |
| ELECTRICITY | 3,719 | 0.18% | 51 |
| ARCHITECTS & ENG | 2,071 | 0.10% | 28 |
| WATCHMAKERS | 266 | 0.01% | 4 |
| ABSTRACTORS | 109 | 0.01% | 1 |
| ACCOUNTANCY | 1,259 | 0.06% | 17 |
| PEACE OFFICERS | 1,387 | 0.07% | 19 |
| PLANNING | 9,814 | 0.48% | 135 |
| POLLUTION CONTROL | 15,723 | 0.77% | 216 |
| PUB EMP RET ASSN | 5,249 | 0.26% | 72 |
| PUBLIC SAFETY | 296,941 | 14.58% | 4,071 |
| PUBLIC SERVICE | 4,558 | 0.22% | 62 |
| PUBLIC UTIL COMM | 1,313 | 0.06% | 18 |
| REVENUE | 70,135 | 3.44% | 961 |
| SECRETARY OF STATE | 9,062 | 0.44% | 124 |
| SENTENCE GUIDELINES | 592 | 0.03% | 8 |
| STATE RETIREMENT | 3,542 | 0.17% | 49 |
| STATE UNIV SYSTEM | 115,393 | 5.66% | 1,582 |
| SUPREME COURT | 8,689 | 0.43% | 119 |
| TEACHERS RETIREMENT | 2,415 | 0.12% | 33 |
| TRANSPORTATION | 165,925 | 8.15% | 2,275 |
| TREASURER | 3,446 | 0.17% | 47 |
| UNIV OF MINN | 859 | 0.04% | 12 |
| VETERANS AFFAIRS | 20,335 | 1.00% | 279 |
| WASTE MGMT BD | 2,601 | 0.13% | 36 |
| WATER PLAN BD | 401 | 0.02% | 5 |
| WELFARE-CENT OFFICE | 89,720 | 4.40% | 1,230 |
| WELFARE-INSTITUTIONS | 82,132 | 4.03% | 1,126 |
| ZOO | 19,870 | 0.98% | 272 |
| OTHER | 64,093 | 3.15% | 882 |
| TOTAL | 2,037,000 | 100.00% | 27,924 |

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS 1982-83

SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 26.5

STATE OF MINNESOTA

FINANCE-OTHER (SECOND ALLOCATION)

DETAIL ALLOCATION-CENTRAL PAYROLL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 3,422 | 0.07% | 60 |
| ISB | 33,100 | 0.69% | 576 |
| MOTOR POOL | 2,193 | 0.05% | 38 |
| OFFICE EQUIPMENT REPAIR | 1,031 | 0.02% | 18 |
| FEDERAL SURPLUS | 1,017 | 0.02% | 18 |
| CENT MNTNCE REVOLVING | 451 | 0.01% | 8 |
| MOVERS & DELIVERY | 1,422 | 0.03% | 25 |
| TELECOMMUNICATIONS | 369 | 0.01% | 6 |
| RESOURCE RECOVERY | 328 | 0.01% | 6 |
| MICROGRAPHICS | 2,094 | 0.04% | 36 |
| CENTRAL STORES | 1,351 | 0.03% | 24 |
| STATE REG-DOCUMENTS | 2,174 | 0.05% | 38 |
| ADDRESSING & INSERT | 2,216 | 0.05% | 39 |
| STATE PRINTER | 6,087 | 0.13% | 106 |
| COMMUTER VAN | 236 | .00% | 4 |
| CAPITOL PARKING | 1,530 | 0.03% | 27 |
| AGRICULTURE | 55,681 | 1.16% | 969 |
| ARTS BOARD | 1,151 | 0.02% | 20 |
| ATTORNEY GENERAL | 31,558 | 0.66% | 549 |
| AUDITOR | 11,889 | 0.25% | 207 |
| COMMERCE | 25,584 | 0.53% | 445 |
| COMMUNITY COLLEGE BD | 264,473 | 5.50% | 4,602 |
| CORRECTIONS | 268,422 | 5.58% | 4,671 |
| ECONOMIC SECURITY | 326,812 | 6.80% | 5,687 |
| EDUCATION | 89,408 | 1.86% | 1,556 |
| EMPLOYEE RELATIONS | 13,160 | 0.27% | 229 |
| ENERGY, ECONOMIC DVLP | 16,958 | 0.35% | 295 |
| GOVERNOR | 5,373 | 0.11% | 94 |
| HANDICAPPED COUNCIL | 1,272 | 0.03% | 22 |
| HEALTH | 74,393 | 1.55% | 1,295 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1,357 | 0.03% | 24 |
| NURSING | 1,909 | 0.04% | 33 |
| PHARMACY | 793 | 0.02% | 14 |
| DENTISTRY | 525 | 0.01% | 9 |
| CHIROPRACTORS | 174 | .00% | 3 |
| PSYCHOLOGY | 261 | 0.01% | 5 |
| OPTOMETRY | 84 | .00% | 1 |
| NURSING HOME ADM | 358 | 0.01% | 6 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 152 | .00% | 3 |
| HEARING EXAMINER | 6,256 | 0.13% | 109 |
| HIGHER ED COORD BD | 10,069 | 0.21% | 175 |
| HIGHER ED FAC AUTH | 264 | 0.01% | 5 |
| HOUSING FINANCE | 11,825 | 0.25% | 206 |
| HUMAN RIGHTS | 5,796 | 0.12% | 101 |
| INDIAN AFFAIRS | 742 | 0.02% | 13 |
| INVESTMENT BOARD | 2,947 | 0.06% | 51 |
| IRON RANGE RESOURCES | 8,662 | 0.18% | 151 |

SCHEDULE 26.5

STATE OF MINNESOTA

FINANCE-OTHER (SECOND ALLOCATION)

DETAIL ALLOCATION-CENTRAL PAYROLL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| LABOR & INDUSTRY | 33,741 | 0.70% | 587 |
| LEGISLATIVE AUDIT | 7,307 | 0.15% | 127 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 2,665 | 0.06% | 46 |
| MILITARY AFFAIRS | 42,127 | 0.88% | 733 |
| MECC | 11,756 | 0.24% | 205 |
| NATURAL RESOURCES | 357,199 | 7.43% | 6,216 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 81 | .00% | 1 |
| BARBERS | 352 | 0.01% | 6 |
| ELECTRICITY | 3,522 | 0.07% | 61 |
| ARCHITECTS & ENG | 569 | 0.01% | 10 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 292 | 0.01% | 5 |
| PEACE OFFICERS | 1,065 | 0.02% | 19 |
| PLANNING | 24,993 | 0.52% | 435 |
| POLLUTION CONTROL | 37,763 | 0.79% | 657 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 216,035 | 4.49% | 3,759 |
| PUBLIC SERVICE | 9,607 | 0.20% | 167 |
| PUBLIC UTIL COMM | 3,364 | 0.07% | 59 |
| REVENUE | 112,233 | 2.33% | 1,953 |
| SECRETARY OF STATE | 4,195 | 0.09% | 73 |
| SENTENCE GUIDELINES | 835 | 0.02% | 15 |
| STATE RETIREMENT | 4,211 | 0.09% | 73 |
| STATE UNIV SYSTEM | 520,780 | 10.83% | 9,063 |
| SUPREME COURT | 13,663 | 0.28% | 238 |
| TEACHERS RETIREMENT | 5,098 | 0.11% | 89 |
| TRANSPORTATION | 758,643 | 15.78% | 13,202 |
| TREASURER | 3,583 | 0.07% | 62 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 49,506 | 1.03% | 862 |
| WASTE MGMT BD | 3,602 | 0.07% | 63 |
| WATER PLAN BD | 1,558 | 0.03% | 27 |
| WELFARE-CENT OFFICE | 83,478 | 1.74% | 1,453 |
| WELFARE-INSTITUTIONS | 1,086,797 | 22.60% | 18,913 |
| ZOO | 26,915 | 0.56% | 468 |
| OTHER | 83,129 | 1.73% | 1,444 |
| TOTAL | 4,807,993 | 100.00% | 83,670 |

ALLOCATION BASIS: F.Y. 1983 PAYROLL TRANSACTIONS

SOURCE: COMPUTER REPORT PFPU 2409 10/18/83

SCHEDULE 26.6

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-----------------|---------------------|----------------------|-------------------|
| SINGLE AUDIT | 100 | 100.00% | 6,784 |
| TOTAL | 100 | 100.00% | 6,784 |

ALLOCATION BASIS: DIRECT ALLOCATION

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | FINANCIAL REPORTING | CENTRAL PAYROLL | SINGLE AUDIT |
|-------------------------|-------|------------------------|--------------------|-----------------|
| ADMINISTRATION | | | | |
| PUBLIC SERVICE | 97 | 37 | 60 | |
| ISB | 745 | 169 | 576 | |
| MOTOR POOL | 377 | 339 | 38 | |
| OFFICE EQUIPMENT REPAIR | 82 | 64 | 18 | |
| FEDERAL SURPLUS | 31 | 13 | 18 | |
| CENT MNTNCE REVOLVING | 27 | 19 | 8 | |
| MOVERS & DELIVERY | 35 | 10 | 25 | |
| TELECOMMUNICATIONS | 221 | 215 | 6 | |
| RESOURCE RECOVERY | 13 | 7 | 6 | |
| MICROGRAPHICS | 61 | 25 | 36 | |
| CENTRAL STORES | 272 | 248 | 24 | |
| STATE REG-DOCUMENTS | 116 | 78 | 38 | |
| ADDRESSING & INSERT | 73 | 34 | 39 | |
| STATE PRINTER | 365 | 259 | 106 | |
| COMMUTER VAN | 14 | 10 | 4 | |
| CAPITOL PARKING | 55 | 28 | 27 | |
| AGRICULTURE | 1,371 | 402 | 969 | |
| ARTS BOARD | 41 | 21 | 20 | |
| ATTORNEY GENERAL | 695 | 146 | 549 | |
| AUDITOR | 257 | 50 | 207 | |
| COMMERCE | 799 | 354 | 445 | |
| COMMUNITY COLLEGE BD | 5,857 | 1,255 | 4,602 | |
| CORRECTIONS | 5,885 | 1,214 | 4,671 | |
| ECONOMIC SECURITY | 8,142 | 2,455 | 5,687 | |
| EDUCATION | 2,860 | 1,304 | 1,556 | |
| EMPLOYEE RELATIONS | 393 | 164 | 229 | |
| ENERGY, ECONOMIC DVLP | 512 | 217 | 295 | |
| GOVERNOR | 128 | 34 | 94 | |
| HANDICAPPED COUNCIL | 42 | 20 | 22 | |
| HEALTH | 2,041 | 746 | 1,295 | |
| HEALTH LIC BDS | | | | |
| MEDICAL EXAMINERS | 46 | 22 | 24 | |
| NURSING | 77 | 44 | 33 | |
| PHARMACY | 28 | 14 | 14 | |
| DENTISTRY | 24 | 15 | 9 | |
| CHIROPRACTORS | 8 | 5 | 3 | |
| PSYCHOLOGY | 14 | 9 | 5 | |
| OPTOMETRY | 6 | 5 | 1 | |
| NURSING HOME ADM | 14 | 8 | 6 | |
| PODIATRY | 3 | 3 | 0 | |
| VETERINARY MEDICINE | 9 | 6 | 3 | |
| HEARING EXAMINER | 173 | 64 | 109 | |
| HIGHER ED COORD BD | 265 | 90 | 175 | |
| HIGHER ED FAC AUTH | 6 | 1 | 5 | |
| HOUSING FINANCE | 359 | 153 | 206 | |
| HUMAN RIGHTS | 140 | 39 | 101 | |
| INDIAN AFFAIRS | 22 | 9 | 13 | |

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | FINANCIAL REPORTING | CENTRAL PAYROLL | SINGLE AUDIT |
|----------------------|---------|------------------------|--------------------|-----------------|
| INVESTMENT BOARD | 61 | 10 | 51 | |
| IRON RANGE RESOURCES | 332 | 181 | 151 | |
| LABOR & INDUSTRY | 1,268 | 681 | 587 | |
| LEGISLATIVE AUDIT | 144 | 17 | 127 | |
| LEGISLATURE | 67 | 67 | 0 | |
| MEDIATION SVCS | 61 | 15 | 46 | |
| MILITARY AFFAIRS | 882 | 149 | 733 | |
| MECC | 386 | 181 | 205 | |
| NATURAL RESOURCES | 8,660 | 2,444 | 6,216 | |
| NON-HEALTH LIC BDS | | | | |
| BOXING | 6 | 5 | 1 | |
| BARBERS | 22 | 16 | 6 | |
| ELECTRICITY | 112 | 51 | 61 | |
| ARCHITECTS & ENG | 38 | 28 | 10 | |
| WATCHMAKERS | 4 | 4 | 0 | |
| ABSTRACTORS | 1 | 1 | 0 | |
| ACCOUNTANCY | 22 | 17 | 5 | |
| PEACE OFFICERS | 38 | 19 | 19 | |
| PLANNING | 570 | 135 | 435 | |
| POLLUTION CONTROL | 873 | 216 | 657 | |
| PUB EMP RET ASSN | 72 | 72 | 0 | |
| PUBLIC SAFETY | 7,830 | 4,071 | 3,759 | |
| PUBLIC SERVICE | 229 | 62 | 167 | |
| PUBLIC UTIL COMM | 77 | 18 | 59 | |
| REVENUE | 2,914 | 961 | 1,953 | |
| SECRETARY OF STATE | 197 | 124 | 73 | |
| SENTENCE GUIDELINES | 23 | 8 | 15 | |
| STATE RETIREMENT | 122 | 49 | 73 | |
| STATE UNIV SYSTEM | 10,645 | 1,582 | 9,063 | |
| SUPREME COURT | 357 | 119 | 238 | |
| TEACHERS RETIREMENT | 122 | 33 | 89 | |
| TRANSPORTATION | 15,477 | 2,275 | 13,202 | |
| TREASURER | 109 | 47 | 62 | |
| UNIV OF MINN | 12 | 12 | 0 | |
| VETERANS AFFAIRS | 1,141 | 279 | 862 | |
| WASTE MGMT BD | 99 | 36 | 63 | |
| WATER PLAN BD | 32 | 5 | 27 | |
| WELFARE-CENT OFFICE | 2,683 | 1,230 | 1,453 | |
| WELFARE-INSTITUTIONS | 20,039 | 1,126 | 18,913 | |
| ZOO | 740 | 272 | 468 | |
| OTHER | 2,326 | 882 | 1,444 | |
| SINGLE AUDIT | 6,784 | | | 6,784 |
| TOTAL | 118,378 | 27,924 | 83,670 | 6,784 |

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

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 27.2

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

| | |
|------------------------|-----|
| REAL ESTATE MANAGEMENT | 17 |
| MANAGEMENT SERVICES | 118 |
| STATE AGENCY SERVICES | 224 |

FINANCE

| | |
|------------|-------|
| BUDGET | 328 |
| ACCOUNTING | 1,039 |
| OTHER | 393 |

| | |
|--------------------|--------|
| EMPLOYEE RELATIONS | 11,527 |
|--------------------|--------|

| | |
|--------------------|---|
| MEDIATION SERVICES | 0 |
|--------------------|---|

| | |
|-------------------|-------|
| LEGISLATIVE AUDIT | 5,083 |
|-------------------|-------|

| | |
|-----------|----|
| TREASURER | 90 |
|-----------|----|

| | |
|------------------|--------|
| ATTORNEY GENERAL | 67,249 |
|------------------|--------|

| | |
|------------------------------|----|
| LABOR AND INDUSTRY-WKRS COMP | 70 |
|------------------------------|----|

| | |
|------------|---------|
| ISB CREDIT | (5,039) |
|------------|---------|

| | |
|---------------------------|--------|
| TOTAL ALLOCATED ADDITIONS | 81,099 |
|---------------------------|--------|

| | |
|-----------------------|--------|
| TOTAL TO BE ALLOCATED | 81,099 |
|-----------------------|--------|

SCHEDUL

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED B

| COST ADJUSTMENTS | TOTAL | PERSONNEL TR ADMN |
|-------------------------------|-------------------|----------------------|
| ALLOCATED ADDITIONS | 81,099 | 75,965 |
| COST BY FUNCTION | 81,099 | 75,965 |
| ALLOCABLE COSTS DISALLOWED | 81,099 (5,134) | 75,965 |
| NET ALLOCATION | 75,965 | 75,965 |

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | |
|-------------------------|---------------------|--------------------------|-------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 23 | 0.07% | 54 |
| ISB | 245 | 0.76% | 574 |
| MOTOR POOL | 17 | 0.05% | 40 |
| OFFICE EQUIPMENT REPAIR | 1 | .00% | 2 |
| FEDERAL SURPLUS | 7 | 0.02% | 16 |
| CENT MNTNCE REVOLVING | 4 | 0.01% | 9 |
| MOVERS & DELIVERY | 11 | 0.03% | 26 |
| TELECOMMUNICATIONS | 4 | 0.01% | 9 |
| RESOURCE RECOVERY | 3 | 0.01% | 7 |
| MICROGRAPHICS | 17 | 0.05% | 40 |
| CENTRAL STORES | 16 | 0.05% | 37 |
| STATE REG-DOCUMENTS | 17 | 0.05% | 40 |
| ADDRESSING & INSERT | 7 | 0.02% | 16 |
| STATE PRINTER | 40 | 0.12% | 94 |
| COMMUTER VAN | 1 | .00% | 2 |
| CAPITOL PARKING | 9 | 0.03% | 21 |
| AGRICULTURE | 454 | 1.40% | 1,063 |
| ARTS BOARD | 11 | 0.03% | 26 |
| ATTORNEY GENERAL | 304 | 0.94% | 712 |
| AUDITOR | 122 | 0.38% | 286 |
| COMMERCE | 215 | 0.66% | 503 |
| COMMUNITY COLLEGE BD | 2,260 | 6.97% | 5,291 |
| CORRECTIONS | 1,769 | 5.45% | 4,142 |
| ECONOMIC SECURITY | 2,544 | 7.84% | 5,956 |
| EDUCATION | 701 | 2.16% | 1,641 |
| ENERGY, ECONOMIC DVLP | 160 | 0.49% | 375 |
| GOVERNOR | 50 | 0.15% | 117 |
| HANDICAPPED COUNCIL | 10 | 0.03% | 23 |
| HEALTH | 647 | 1.99% | 1,515 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 10 | 0.03% | 23 |
| NURSING | 18 | 0.06% | 42 |
| PHARMACY | 7 | 0.02% | 16 |
| DENTISTRY | 4 | 0.01% | 9 |
| CHIROPRACTORS | 2 | 0.01% | 5 |
| PSYCHOLOGY | 2 | 0.01% | 5 |
| OPTOMETRY | 1 | .00% | 2 |
| NURSING HOME ADM | 2 | 0.01% | 5 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 1 | .00% | 2 |
| HEARING EXAMINER | 57 | 0.18% | 133 |
| HIGHER ED COORD BD | 67 | 0.21% | 157 |
| HIGHER ED FAC' AUTH | 2 | 0.01% | 5 |
| HOUSING FINANCE | 124 | 0.38% | 290 |
| HUMAN RIGHTS | 59 | 0.18% | 138 |
| INDIAN AFFAIRS | 7 | 0.02% | 16 |
| INVESTMENT BOARD | 30 | 0.09% | 70 |

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| IRON RANGE RESOURCES | 58 | 0.18% | 136 |
| LABOR & INDUSTRY | 225 | 0.69% | 527 |
| LEGISLATIVE AUDIT | 68 | 0.21% | 159 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 24 | 0.07% | 56 |
| MILITARY AFFAIRS | 235 | 0.72% | 550 |
| MECC | 78 | 0.24% | 183 |
| NATURAL RESOURCES | 1,643 | 5.06% | 3,847 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 1 | .00% | 2 |
| BARBERS | 3 | 0.01% | 7 |
| ELECTRICITY | 18 | 0.06% | 42 |
| ARCHITECTS & ENG | 5 | 0.02% | 12 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 4 | 0.01% | 9 |
| PEACE OFFICERS | 9 | 0.03% | 21 |
| PLANNING | 130 | 0.40% | 304 |
| POLLUTION CONTROL | 372 | 1.15% | 871 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 1,631 | 5.03% | 3,819 |
| PUBLIC SERVICE | 87 | 0.27% | 204 |
| PUBLIC UTIL COMM | 29 | 0.09% | 68 |
| REVENUE | 990 | 3.05% | 2,318 |
| SECRETARY OF STATE | 36 | 0.11% | 84 |
| SENTENCE GUIDELINES | 4 | 0.01% | 9 |
| STATE RETIREMENT | 41 | 0.13% | 96 |
| STATE UNIV SYSTEM | 4,354 | 13.42% | 10,194 |
| SUPREME COURT | 111 | 0.34% | 260 |
| TEACHERS RETIREMENT | 54 | 0.17% | 126 |
| TRANSPORTATION | 4,425 | 13.64% | 10,360 |
| TREASURER | 20 | 0.06% | 47 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 315 | 0.97% | 737 |
| WASTE MGMT BD | 20 | 0.06% | 47 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 755 | 2.33% | 1,768 |
| WELFARE-INSTITUTIONS | 6,075 | 18.72% | 14,222 |
| ZOO | 155 | 0.48% | 363 |
| OTHER | 410 | 1.26% | 962 |
| TOTAL | 32,447 | 100.00% | 75,965 |

ALLOCATION BASIS: AUTHORIZED COMPLEMENT 1984-85
SOURCE: CHAPTER LAWS

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | PERSONNEL ADMN |
|-------------------------|-------|-------------------|
| ADMINISTRATION | | |
| PUBLIC SERVICE | 54 | 54 |
| ISB | 574 | 574 |
| MOTOR POOL | 40 | 40 |
| OFFICE EQUIPMENT REPAIR | 2 | 2 |
| FEDERAL SURPLUS | 16 | 16 |
| CENT MNTNCE REVOLVING | 9 | 9 |
| MOVERS & DELIVERY | 26 | 26 |
| TELECOMMUNICATIONS | 9 | 9 |
| RESOURCE RECOVERY | 7 | 7 |
| MICROGRAPHICS | 40 | 40 |
| CENTRAL STORES | 37 | 37 |
| STATE REG-DOCUMENTS | 40 | 40 |
| ADDRESSING & INSERT | 16 | 16 |
| STATE PRINTER | 94 | 94 |
| COMMUTER VAN | 2 | 2 |
| CAPITOL PARKING | 21 | 21 |
| AGRICULTURE | 1,063 | 1,063 |
| ARTS BOARD | 26 | 26 |
| ATTORNEY GENERAL | 712 | 712 |
| AUDITOR | 286 | 286 |
| COMMERCE | 503 | 503 |
| COMMUNITY COLLEGE BD | 5,291 | 5,291 |
| CORRECTIONS | 4,142 | 4,142 |
| ECONOMIC SECURITY | 5,956 | 5,956 |
| EDUCATION | 1,641 | 1,641 |
| ENERGY, ECONOMIC DVLDP | 375 | 375 |
| GOVERNOR | 117 | 117 |
| HANDICAPPED COUNCIL | 23 | 23 |
| HEALTH | 1,515 | 1,515 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 23 | 23 |
| NURSING | 42 | 42 |
| PHARMACY | 16 | 16 |
| DENTISTRY | 9 | 9 |
| CHIROPRACTORS | 5 | 5 |
| PSYCHOLOGY | 5 | 5 |
| OPTOMETRY | 2 | 2 |
| NURSING HOME ADM | 5 | 5 |
| PODIATRY | 0 | 0 |
| VETERINARY MEDICINE | 2 | 2 |
| HEARING EXAMINER | 133 | 133 |
| HIGHER ED COORD BD | 157 | 157 |
| HIGHER ED FAC AUTH | 5 | 5 |
| HOUSING FINANCE | 290 | 290 |
| HUMAN RIGHTS | 138 | 138 |
| INDIAN AFFAIRS | 16 | 16 |

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | PERSONNEL ADMN |
|----------------------|--------|-------------------|
| INVESTMENT BOARD | 70 | 70 |
| IRON RANGE RESOURCES | 136 | 136 |
| LABOR & INDUSTRY | 527 | 527 |
| LEGISLATIVE AUDIT | 159 | 159 |
| LEGISLATURE | 0 | 0 |
| MEDIATION SVCS | 56 | 56 |
| MILITARY AFFAIRS | 550 | 550 |
| MECC | 183 | 183 |
| NATURAL RESOURCES | 3,847 | 3,847 |
| NON-HEALTH LIC BDS | | |
| BOXING | 2 | 2 |
| BARBERS | 7 | 7 |
| ELECTRICITY | 42 | 42 |
| ARCHITECTS & ENG | 12 | 12 |
| WATCHMAKERS | 0 | 0 |
| ABSTRACTORS | 0 | 0 |
| ACCOUNTANCY | 9 | 9 |
| PEACE OFFICERS | 21 | 21 |
| PLANNING | 304 | 304 |
| POLLUTION CONTROL | 871 | 871 |
| PUB EMP RET ASSN | 0 | 0 |
| PUBLIC SAFETY | 3,819 | 3,819 |
| PUBLIC SERVICE | 204 | 204 |
| PUBLIC UTIL COMM | 68 | 68 |
| REVENUE | 2,318 | 2,318 |
| SECRETARY OF STATE | 84 | 84 |
| SENTENCE GUIDELINES | 9 | 9 |
| STATE RETIREMENT | 96 | 96 |
| STATE UNIV SYSTEM | 10,194 | 10,194 |
| SUPREME COURT | 260 | 260 |
| TEACHERS RETIREMENT | 126 | 126 |
| TRANSPORTATION | 10,360 | 10,360 |
| TREASURER | 47 | 47 |
| UNIV OF MINN | 0 | 0 |
| VETERANS AFFAIRS | 737 | 737 |
| WASTE MGMT BD | 47 | 47 |
| WATER PLAN BD | 0 | 0 |
| WELFARE-CENT OFFICE | 1,768 | 1,768 |
| WELFARE-INSTITUTIONS | 14,222 | 14,222 |
| ZOO | 363 | 363 |
| OTHER | 962 | 962 |
| TOTAL | 75,965 | 75,965 |

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

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 28.2

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

| | |
|-------------------------------|------------|
| ADMINISTRATION | |
| REAL ESTATE MANAGEMENT | 6 |
| MANAGEMENT SERVICES | 27 |
| STATE AGENCY SERVICES | 28 |
| FINANCE | |
| BUDGET | 36 |
| ACCOUNTING | 97 |
| OTHER | 61 |
| EMPLOYEE RELATIONS | 56 |
| MEDIATION SERVICES | 0 |
| LEGISLATIVE AUDIT | 10,166 |
| TREASURER | 8 |
| ATTORNEY GENERAL | 38,934 |
| LABOR AND INDUSTRY-WKRS COMP | 70 |
| SINGLE AUDIT | 3 |
| ISB CREDIT | (69) |
| TOTAL ALLOCATED ADDITIONS | 49,423 |
| TOTAL TO BE ALLOCATED | 49,423 |

SCHEDULE 28.3

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | STATE AGENCIES | OTHER SERVICES |
|---------------------|----------|-------------------|-------------------|
| ALLOCATED ADDITIONS | 49,423 | 2,245 | 47,178 |
| COST BY FUNCTION | 49,423 | 2,245 | 47,178 |
| ALLOCABLE COSTS | 49,423 | 2,245 | 47,178 |
| DISALLOWED | (47,178) | | (47,178) |
| NET ALLOCATION | 2,245 | 2,245 | 0 |

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-STATE AGENCIES

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | NET ALLOCATION |
|-------------------------|---------------------|--------------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 19 | 0.06% | 1 |
| ISB | 250 | 0.85% | 7 |
| MOTOR POOL | 15 | 0.05% | 0 |
| OFFICE EQUIPMENT REPAIR | 0 | 0.00% | 0 |
| FEDERAL SURPLUS | 6 | 0.02% | 0 |
| CENT MNTNCE REVOLVING | 3 | 0.01% | 0 |
| MOVERS & DELIVERY | 11 | 0.04% | 0 |
| TELECOMMUNICATIONS | 2 | 0.01% | 0 |
| RESOURCE RECOVERY | 3 | 0.01% | 0 |
| MICROGRAPHICS | 14 | 0.05% | 0 |
| CENTRAL STORES | 10 | 0.03% | 0 |
| STATE REG-DOCUMENTS | 13 | 0.04% | 0 |
| ADDRESSING & INSERT | 7 | 0.02% | 0 |
| STATE PRINTER | 38 | 0.13% | 1 |
| COMMUTER VAN | 1 | .00% | 0 |
| CAPITOL PARKING | 9 | 0.03% | 0 |
| AGRICULTURE | 393 | 1.33% | 11 |
| ARTS BOARD | 10 | 0.03% | 0 |
| ATTORNEY GENERAL | 103 | 0.35% | 3 |
| AUDITOR | 80 | 0.27% | 2 |
| COMMERCE | 175 | 0.59% | 5 |
| COMMUNITY COLLEGE BD | 1,535 | 5.20% | 44 |
| CORRECTIONS | 1,667 | 5.65% | 48 |
| ECONOMIC SECURITY | 2,152 | 7.29% | 62 |
| EDUCATION | 614 | 2.08% | 18 |
| ENERGY, ECONOMIC DVL P | 102 | 0.35% | 3 |
| GOVERNOR | 0 | 0.00% | 0 |
| HANDICAPPED COUNCIL | 7 | 0.02% | 0 |
| HEALTH | 574 | 1.95% | 17 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 8 | 0.03% | 0 |
| NURSING | 13 | 0.04% | 0 |
| PHARMACY | 5 | 0.02% | 0 |
| DENTISTRY | 3 | 0.01% | 0 |
| CHIROPRACTORS | 2 | 0.01% | 0 |
| PSYCHOLOGY | 1 | .00% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 1 | .00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 1 | .00% | 0 |
| HEARING EXAMINER | 18 | 0.06% | 1 |
| HIGHER ED COORD BD | 42 | 0.14% | 1 |
| HIGHER ED FAC AUTH | 1 | .00% | 0 |
| HOUSING FINANCE | 104 | 0.35% | 3 |
| HUMAN RIGHTS | 41 | 0.14% | 1 |
| INDIAN AFFAIRS | 5 | 0.02% | 0 |
| INVESTMENT BOARD | 13 | 0.04% | 0 |

SCHEDULE 28.4

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-STATE AGENCIES

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| IRON RANGE RESOURCES | 60 | 0.20% | 2 |
| LABOR & INDUSTRY | 208 | 0.70% | 6 |
| LEGISLATIVE AUDIT | 0 | 0.00% | 0 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MILITARY AFFAIRS | 251 | 0.85% | 7 |
| MECC | 0 | 0.00% | 0 |
| NATURAL RESOURCES | 2,240 | 7.59% | 65 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 1 | .00% | 0 |
| BARBERS | 2 | 0.01% | 0 |
| ELECTRICITY | 14 | 0.05% | 0 |
| ARCHITECTS & ENG | 4 | 0.01% | 0 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 4 | 0.01% | 0 |
| PEACE OFFICERS | 0 | 0.00% | 0 |
| PLANNING | 132 | 0.45% | 4 |
| POLLUTION CONTROL | 281 | 0.95% | 8 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 1,609 | 5.45% | 47 |
| PUBLIC SERVICE | 75 | 0.25% | 2 |
| PUBLIC UTIL COMM | 18 | 0.06% | 1 |
| REVENUE | 912 | 3.09% | 26 |
| SECRETARY OF STATE | 33 | 0.11% | 1 |
| SENTENCE GUIDELINES | 5 | 0.02% | 0 |
| STATE RETIREMENT | 35 | 0.12% | 1 |
| STATE UNIV SYSTEM | 3,299 | 11.18% | 95 |
| SUPREME COURT | 0 | 0.00% | 0 |
| TEACHERS RETIREMENT | 44 | 0.15% | 1 |
| TRANSPORTATION | 4,864 | 16.48% | 141 |
| TREASURER | 16 | 0.05% | 0 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 290 | 0.98% | 8 |
| WASTE MGMT BD | 23 | 0.08% | 1 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 648 | 2.20% | 19 |
| WELFARE-INSTITUTIONS | 6,162 | 20.88% | 185 |
| ZOO | 153 | 0.52% | 4 |
| OTHER | 56 | 0.19% | 2 |
| TOTAL | 29,510 | 100.00% | 854 |

ALLOCATION BASIS: POSITIONS IN BARGAINING UNITS

SOURCE: COMPUTER REPORT-EMPLOYEES IN BARGAINING UNITS 7-26-83

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | STATE AGENCIES | UNIV OF MINN |
|-------------------------|-------|-------------------|-----------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 1 | 1 | |
| ISB | 7 | 7 | |
| MOTOR POOL | 0 | 0 | |
| OFFICE EQUIPMENT REPAIR | 0 | 0 | |
| FEDERAL SURPLUS | 0 | 0 | |
| CENT MNTNCE REVOLVING | 0 | 0 | |
| MOVERS & DELIVERY | 0 | 0 | |
| TELECOMMUNICATIONS | 0 | 0 | |
| RESOURCE RECOVERY | 0 | 0 | |
| MICROGRAPHICS | 0 | 0 | |
| CENTRAL STORES | 0 | 0 | |
| STATE REG-DOCUMENTS | 0 | 0 | |
| ADDRESSING & INSERT | 0 | 0 | |
| STATE PRINTER | 1 | 1 | |
| COMMUTER VAN | 0 | 0 | |
| CAPITOL PARKING | 0 | 0 | |
| AGRICULTURE | 11 | 11 | |
| ARTS BOARD | 0 | 0 | |
| ATTORNEY GENERAL | 3 | 3 | |
| AUDITOR | 2 | 2 | |
| COMMERCE | 5 | 5 | |
| COMMUNITY COLLEGE BD | 44 | 44 | |
| CORRECTIONS | 48 | 48 | |
| ECONOMIC SECURITY | 62 | 62 | |
| EDUCATION | 18 | 18 | |
| ENERGY, ECONOMIC DVLP | 3 | 3 | |
| GOVERNOR | 0 | 0 | |
| HANDICAPPED COUNCIL | 0 | 0 | |
| HEALTH | 17 | 17 | |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 0 | 0 | |
| NURSING | 0 | 0 | |
| PHARMACY | 0 | 0 | |
| DENTISTRY | 0 | 0 | |
| CHIROPRACTORS | 0 | 0 | |
| PSYCHOLOGY | 0 | 0 | |
| OPTOMETRY | 0 | 0 | |
| NURSING HOME ADM | 0 | 0 | |
| PODIATRY | 0 | 0 | |
| VETERINARY MEDICINE | 0 | 0 | |
| HEARING EXAMINER | 1 | 1 | |
| HIGHER ED COORD BD | 1 | 1 | |
| HIGHER ED FAC AUTH | 0 | 0 | |
| HOUSING FINANCE | 3 | 3 | |
| HUMAN RIGHTS | 1 | 1 | |
| INDIAN AFFAIRS | 0 | 0 | |

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | STATE AGENCIES | UNIV OF MINN |
|----------------------|-------|-------------------|-----------------|
| INVESTMENT BOARD | 0 | 0 | |
| IRON RANGE RESOURCES | 2 | 2 | |
| LABOR & INDUSTRY | 6 | 6 | |
| LEGISLATIVE AUDIT | 0 | 0 | |
| LEGISLATURE | 0 | 0 | |
| MILITARY AFFAIRS | 7 | 7 | |
| MECC | 0 | 0 | |
| NATURAL RESOURCES | 65 | 65 | |
| NON-HEALTH LIC BDS | | | |
| BOXING | 0 | 0 | |
| BARBERS | 0 | 0 | |
| ELECTRICITY | 0 | 0 | |
| ARCHITECTS & ENG | 0 | 0 | |
| WATCHMAKERS | 0 | 0 | |
| ABSTRACTORS | 0 | 0 | |
| ACCOUNTANCY | 0 | 0 | |
| PEACE OFFICERS | 0 | 0 | |
| PLANNING | 4 | 4 | |
| POLLUTION CONTROL | 8 | 8 | |
| PUB EMP RET ASSN | 0 | 0 | |
| PUBLIC SAFETY | 47 | 47 | |
| PUBLIC SERVICE | 2 | 2 | |
| PUBLIC UTIL COMM | 1 | 1 | |
| REVENUE | 26 | 26 | |
| SECRETARY OF STATE | 1 | 1 | |
| SENTENCE GUIDELINES | 0 | 0 | |
| STATE RETIREMENT | 1 | 1 | |
| STATE UNIV SYSTEM | 95 | 95 | |
| SUPREME COURT | 0 | 0 | |
| TEACHERS RETIREMENT | 1 | 1 | |
| TRANSPORTATION | 141 | 141 | |
| TREASURER | 0 | 0 | |
| UNIV OF MINN | 1,391 | 0 | 1,391 |
| VETERANS AFFAIRS | 8 | 8 | |
| WASTE MGMT BD | 1 | 1 | |
| WATER PLAN BD | 0 | 0 | |
| WELFARE-CENT OFFICE | 19 | 19 | |
| WELFARE-INSTITUTIONS | 185 | 185 | |
| ZOO | 4 | 4 | |
| OTHER | 2 | 2 | |
| TOTAL | 2,245 | 854 | 1,391 |

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 29.2

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

| | |
|------------------------|----|
| REAL ESTATE MANAGEMENT | 6 |
| MANAGEMENT SERVICES | 54 |
| STATE AGENCY SERVICES | 36 |

FINANCE

| | |
|------------------------------|---------|
| BUDGET | 41 |
| ACCOUNTING | 105 |
| OTHER | 144 |
| EMPLOYEE RELATIONS | 159 |
| MEDIATION SERVICES | 0 |
| LEGISLATIVE AUDIT | 0 |
| TREASURER | 9 |
| ATTORNEY GENERAL | 35 |
| LABOR AND INDUSTRY-WKRS COMP | 0 |
| ISB CREDIT | (1,234) |

| | |
|---------------------------|-------|
| TOTAL ALLOCATED ADDITIONS | (645) |
|---------------------------|-------|

SCHEDULE 29.3

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | FINANCE AUDITS | PROGRAM AUDITS | SINGLE AUDIT |
|-------------------------------|-------|-------------------|-------------------|-----------------|
| ALLOCATED ADDITIONS | (645) | (436) | (171) | (38) |
| COST BY FUNCTION | (645) | (436) | (171) | (38) |
| ALLOCABLE COSTS DISALLOWED | (645) | (436) | (171) | (38) |
| NET ALLOCATION | (645) | (436) | (171) | (38) |

SCHEDULE 29.4

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION FINANCE AUDITS

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | |
|-----------------------|---------------------|--------------------------|------|
| AGRICULTURE | 80 | 0.17% | (1) |
| ARTS BOARD | 0 | 0.00% | 0 |
| ATTORNEY GENERAL | 0 | 0.00% | 0 |
| AUDITOR | 0 | 0.00% | 0 |
| COMMERCE | 175 | 0.37% | (2) |
| COMMUNITY COLLEGE BD | 2,150 | 4.60% | (20) |
| CORRECTIONS | 4,125 | 8.83% | (39) |
| ECONOMIC SECURITY | 2,900 | 6.21% | (27) |
| EDUCATION | 3,200 | 6.85% | (30) |
| ENERGY, ECONOMIC DVLP | 460 | 0.99% | (4) |
| GOVERNOR | 0 | 0.00% | 0 |
| HANDICAPPED COUNCIL | 0 | 0.00% | 0 |
| HEALTH | 400 | 0.86% | (4) |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 0 | 0.00% | 0 |
| NURSING | 0 | 0.00% | 0 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 0 | 0.00% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 0 | 0.00% | 0 |
| HIGHER ED COORD BD | 300 | 0.64% | (3) |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 0 | 0.00% | 0 |
| HUMAN RIGHTS | 0 | 0.00% | 0 |
| INDIAN AFFAIRS | 0 | 0.00% | 0 |
| INVESTMENT BOARD | 600 | 1.29% | (6) |
| IRON RANGE RESOURCES | 300 | 0.64% | (3) |
| LABOR & INDUSTRY | 600 | 1.29% | (6) |
| LEGISLATURE | 0 | 0.00% | 0 |
| MILITARY AFFAIRS | 300 | 0.64% | (3) |
| MECC | 80 | 0.17% | (1) |
| NATURAL RESOURCES | 2,200 | 4.71% | (21) |
| NON-HEALTH LIC BDS | | | |
| BOXING | 0 | 0.00% | 0 |
| BARBERS | 0 | 0.00% | 0 |
| ELECTRICITY | 0 | 0.00% | 0 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 0 | 0.00% | 0 |
| PEACE OFFICERS | 0 | 0.00% | 0 |

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION FINANCE AUD

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCAT PERCENT |
|----------------------|---------------------|--------------------|
| PLANNING | 460 | 0. |
| POLLUTION CONTROL | 90 | 0. |
| PUB EMP RET ASSN | 1,000 | 2. |
| PUBLIC SAFETY | 1,200 | 2. |
| PUBLIC SERVICE | 0 | 0. |
| PUBLIC UTIL COMM | 0 | 0. |
| REVENUE | 3,320 | 7. |
| SECRETARY OF STATE | 0 | 0. |
| SENTENCE GUIDELINES | 0 | 0. |
| STATE RETIREMENT | 1,000 | 2. |
| STATE UNIV SYSTEM | 950 | 2. |
| SUPREME COURT | 600 | 1. |
| TEACHERS RETIREMENT | 800 | 1. |
| TRANSPORTATION | 3,320 | 7. |
| TREASURER | 40 | 0. |
| UNIV OF MINN | 0 | 0. |
| VETERANS AFFAIRS | 1,200 | 2. |
| WASTE MGMT BD | 0 | 0. |
| WATER PLAN BD | 0 | 0. |
| WELFARE-CENT OFFICE | 3,760 | 8. |
| WELFARE-INSTITUTIONS | 2,100 | 4. |
| ZOO | 0 | 0. |
| OTHER | 8,980 | 19. |
| TOTAL | 46,690 | 100. |

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 198

SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-PROGRAM AUDITS

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|---------------------|---------------------|----------------------|-------------------|
| CORRECTIONS | 1,000 | 3.94% | (7) |
| ECONOMIC SECURITY | 3,000 | 11.81% | (20) |
| EDUCATION | 6,900 | 27.17% | (46) |
| HEALTH | 1,000 | 3.94% | (7) |
| WELFARE-CENT OFFICE | 5,500 | 21.65% | (37) |
| OTHER | 8,000 | 31.50% | (54) |
| TOTAL | 25,400 | 100.00% | (171) |

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1984

SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 29.6

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-----------------|---------------------|----------------------|-------------------|
| SINGLE AUDIT | 100 | 100.00% | (38) |
| TOTAL | 100 | 100.00% | (38) |

ALLOCATION BASIS: DIRECT ALLOCATION

SCHEDULE 29.7

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | FINANCE AUDITS | PROGRAM AUDIT | SINGLE AUDIT |
|-----------------------|-------|-------------------|------------------|-----------------|
| AGRICULTURE | (1) | (1) | 0 | 0 |
| ARTS BOARD | 0 | 0 | 0 | 0 |
| ATTORNEY GENERAL | 0 | 0 | 0 | 0 |
| AUDITOR | 0 | 0 | 0 | 0 |
| COMMERCE | (2) | (2) | 0 | 0 |
| COMMUNITY COLLEGE BD | (20) | (20) | 0 | 0 |
| CORRECTIONS | (46) | (39) | (7) | 0 |
| ECONOMIC SECURITY | (47) | (27) | (20) | 0 |
| EDUCATION | (76) | (30) | (46) | 0 |
| ENERGY, ECONOMIC DVLP | (4) | (4) | 0 | 0 |
| GOVERNOR | 0 | 0 | 0 | 0 |
| HANDICAPPED COUNCIL | 0 | 0 | 0 | 0 |
| HEALTH | (11) | (4) | (7) | 0 |
| HEALTH LIC BDS | 0 | 0 | 0 | 0 |
| MEDICAL EXAMINERS | 0 | 0 | 0 | |
| NURSING | 0 | 0 | 0 | |
| PHARMACY | 0 | 0 | 0 | 0 |
| DENTISTRY | 0 | 0 | 0 | 0 |
| CHIROPRACTORS | 0 | 0 | 0 | 0 |
| PSYCHOLOGY | 0 | 0 | 0 | 0 |
| OPTOMETRY | 0 | 0 | 0 | 0 |
| NURSING HOME ADM | 0 | 0 | 0 | 0 |
| PODIATRY | 0 | 0 | 0 | 0 |
| VETERINARY MEDICINE | 0 | 0 | 0 | 0 |
| HEARING EXAMINER | 0 | 0 | 0 | 0 |
| HIGHER ED COORD BD | (3) | (3) | 0 | 0 |
| HIGHER ED FAC AUTH | 0 | 0 | 0 | 0 |
| HOUSING FINANCE | 0 | 0 | 0 | 0 |
| HUMAN RIGHTS | 0 | 0 | 0 | 0 |
| INDIAN AFFAIRS | 0 | 0 | 0 | 0 |
| INVESTMENT BOARD | (6) | (6) | 0 | 0 |
| IRON RANGE RESOURCES | (3) | (3) | 0 | 0 |
| LABOR & INDUSTRY | (6) | (6) | 0 | 0 |
| LEGISLATURE | 0 | 0 | 0 | 0 |
| MILITARY AFFAIRS | (3) | (3) | 0 | 0 |
| MECC | (1) | (1) | 0 | 0 |
| NATURAL RESOURCES | (21) | (21) | 0 | 0 |
| NON-HEALTH LIC BDS | 0 | 0 | 0 | 0 |
| BOXING | 0 | 0 | 0 | 0 |
| BARBERS | 0 | 0 | 0 | |
| ELECTRICITY | 0 | 0 | 0 | |
| ARCHITECTS & ENG | 0 | 0 | 0 | 0 |
| WATCHMAKERS | 0 | 0 | 0 | 0 |
| ABSTRACTORS | 0 | 0 | 0 | 0 |
| ACCOUNTANCY | 0 | 0 | 0 | 0 |

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | FINANCE AUDITS | PROGRAM AUDIT | SINGLE AUDIT |
|----------------------|-------|-------------------|------------------|-----------------|
| PEACE OFFICERS | 0 | 0 | 0 | 0 |
| PLANNING | (4) | (4) | 0 | 0 |
| POLLUTION CONTROL | (1) | (1) | 0 | 0 |
| PUB EMP RET ASSN | (9) | (9) | 0 | 0 |
| PUBLIC SAFETY | (11) | (11) | 0 | 0 |
| PUBLIC SERVICE | 0 | 0 | 0 | 0 |
| PUBLIC UTIL COMM | 0 | 0 | 0 | 0 |
| REVENUE | (31) | (31) | 0 | 0 |
| SECRETARY OF STATE | 0 | 0 | 0 | 0 |
| SENTENCE GUIDELINES | 0 | 0 | 0 | 0 |
| STATE RETIREMENT | (9) | (9) | 0 | 0 |
| STATE UNIV SYSTEM | (9) | (9) | 0 | 0 |
| SUPREME COURT | (6) | (6) | 0 | 0 |
| TEACHERS RETIREMENT | (7) | (7) | 0 | 0 |
| TRANSPORTATION | (31) | (31) | 0 | 0 |
| TREASURER | 0 | 0 | 0 | 0 |
| UNIV OF MINN | 0 | 0 | 0 | 0 |
| VETERANS AFFAIRS | (11) | (11) | 0 | 0 |
| WASTE MGMT BD | 0 | 0 | 0 | 0 |
| WATER PLAN BD | 0 | 0 | 0 | 0 |
| WELFARE-CENT OFFICE | (72) | (35) | (37) | 0 |
| WELFARE-INSTITUTIONS | (20) | (20) | 0 | 0 |
| ZOO | 0 | 0 | 0 | 0 |
| OTHER | (136) | (82) | (54) | 0 |
| SINGLE AUDIT | (38) | | | (38) |
| TOTAL | (645) | (436) | (171) | (38) |

STATE OF MINNESOTA
TREASURER
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 30.2

STATE OF MINNESOTA

STATE TREASURER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

| | |
|------------------------|-----|
| REAL ESTATE MANAGEMENT | 11 |
| MANAGEMENT SERVICES | 79 |
| STATE AGENCY SERVICES | 106 |

FINANCE

| | |
|------------|-----|
| BUDGET | 98 |
| ACCOUNTING | 299 |
| OTHER | 109 |

EMPLOYEE RELATIONS

47

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

0

TREASURER

26

ATTORNEY GENERAL

14,158

LABOR AND INDUSTRY-WKRS COMP

0

ISB CREDIT

(251)

TOTAL ALLOCATED ADDITIONS

14,682

TOTAL TO BE ALLOCATED

14,682

SCHEDULE 30.3

STATE OF MINNESOTA

STATE TREASURER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | TREASURY | GENERAL GOV'T |
|---------------------|---------|----------|------------------|
| ALLOCATED ADDITIONS | 14,682 | 4,972 | 9,710 |
| COST BY FUNCTION | 14,682 | 4,972 | 9,710 |
| ALLOCABLE COSTS | 14,682 | 4,972 | 9,710 |
| DISALLOWED | (9,710) | | (9,710) |
| NET ALLOCATION | 4,972 | 4,972 | 0 |

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 241 | 0.01% | 0 |
| ISB | 1,112 | 0.04% | 2 |
| MOTOR POOL | 2,230 | 0.09% | 4 |
| OFFICE EQUIPMENT REPAIR | 423 | 0.02% | 1 |
| FEDERAL SURPLUS | 87 | .00% | 0 |
| CENT MNTNCE REVOLVING | 128 | 0.01% | 0 |
| MOVERS & DELIVERY | 65 | .00% | 0 |
| TELECOMMUNICATIONS | 1,413 | 0.06% | 3 |
| RESOURCE RECOVERY | 44 | .00% | 0 |
| MICROGRAPHICS | 161 | 0.01% | 0 |
| CENTRAL STORES | 1,631 | 0.07% | 3 |
| STATE REG-DOCUMENTS | 510 | 0.02% | 1 |
| ADDRESSING & INSERT | 225 | 0.01% | 0 |
| STATE PRINTER | 1,705 | 0.07% | 3 |
| COMMUTER VAN | 69 | .00% | 0 |
| CAPITOL PARKING | 187 | 0.01% | 0 |
| AGRICULTURE | 2,644 | 0.11% | 5 |
| ARTS BOARD | 136 | 0.01% | 0 |
| ATTORNEY GENERAL | 959 | 0.04% | 2 |
| AUDITOR | 326 | 0.01% | 1 |
| COMMERCE | 2,328 | 0.09% | 5 |
| COMMUNITY COLLEGE BD | 8,248 | 0.33% | 16 |
| CORRECTIONS | 7,977 | 0.32% | 16 |
| ECONOMIC SECURITY | 16,129 | 0.64% | 32 |
| EDUCATION | 20,016 | 0.80% | 40 |
| ENERGY, ECONOMIC DVL | 1,428 | 0.06% | 3 |
| GOVERNOR | 224 | 0.01% | 0 |
| HANDICAPPED COUNCIL | 130 | 0.01% | 0 |
| HEALTH | 4,900 | 0.20% | 10 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 148 | 0.01% | 0 |
| NURSING | 287 | 0.01% | 1 |
| PHARMACY | 94 | .00% | 0 |
| DENTISTRY | 99 | .00% | 0 |
| CHIROPRACTORS | 34 | .00% | 0 |
| PSYCHOLOGY | 62 | .00% | 0 |
| OPTOMETRY | 32 | .00% | 0 |
| NURSING HOME ADM | 56 | .00% | 0 |
| PODIATRY | 17 | .00% | 0 |
| VETERINARY MEDICINE | 41 | .00% | 0 |
| HEARING EXAMINER | 420 | 0.02% | 1 |
| HIGHER ED COORD BD | 152,001 | 6.06% | 302 |
| HIGHER ED FAC AUTH | 3 | .00% | 0 |
| HOUSING FINANCE | 1,004 | 0.04% | 2 |
| HUMAN RIGHTS | 256 | 0.01% | 1 |
| INDIAN AFFAIRS | 59 | .00% | 0 |

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| INVESTMENT BOARD | 69 | .00% | 0 |
| IRON RANGE RESOURCES | 1,187 | 0.05% | 2 |
| LABOR & INDUSTRY | 4,478 | 0.18% | 9 |
| LEGISLATURE | 28,903 | 1.15% | 57 |
| MILITARY AFFAIRS | 980 | 0.04% | 2 |
| MECC | 1,189 | 0.05% | 2 |
| NATURAL RESOURCES | 16,059 | 0.64% | 32 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 35 | .00% | 0 |
| BARBERS | 108 | .00% | 0 |
| ELECTRICITY | 335 | 0.01% | 1 |
| ARCHITECTS & ENG | 187 | 0.01% | 0 |
| WATCHMAKERS | 24 | .00% | 0 |
| ABSTRACTORS | 10 | .00% | 0 |
| ACCOUNTANCY | 113 | .00% | 0 |
| PEACE OFFICERS | 125 | .00% | 0 |
| PLANNING | 884 | 0.04% | 2 |
| POLLUTION CONTROL | 1,416 | 0.06% | 3 |
| PUB EMP RET ASSN | 204,505 | 8.16% | 407 |
| PUBLIC SAFETY | 36,412 | 1.45% | 72 |
| PUBLIC SERVICE | 411 | 0.02% | 1 |
| PUBLIC UTIL COMM | 118 | .00% | 0 |
| REVENUE | 1,453,070 | 57.96% | 2,883 |
| SECRETARY OF STATE | 816 | 0.03% | 2 |
| SENTENCE GUIDELINES | 53 | .00% | 0 |
| STATE RETIREMENT | 152,693 | 6.09% | 303 |
| STATE UNIV SYSTEM | 10,395 | 0.41% | 21 |
| SUPREME COURT | 783 | 0.03% | 2 |
| TEACHERS RETIREMENT | 148,574 | 5.93% | 295 |
| TRANSPORTATION | 14,947 | 0.60% | 30 |
| UNIV OF MINN | 77 | .00% | 0 |
| VETERANS AFFAIRS | 1,832 | 0.07% | 4 |
| WASTE MGMT BD | 234 | 0.01% | 0 |
| WATER PLAN BD | 36 | .00% | 0 |
| WELFARE-CENT OFFICE | 180,552 | 7.20% | 358 |
| WELFARE-INSTITUTIONS | 7,399 | 0.30% | 15 |
| ZOO | 1,790 | 0.07% | 4 |
| OTHER | 5,776 | 0.23% | 11 |
| TOTAL | 2,506,864 | 100.00% | 4,972 |

ALLOCATION BASIS: F.Y. 3 ACCTNG TRANS PLUS SUB-SYSTEM WARRANTS

SOURCE: SPECIAL COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | TREASURER |
|-------------------------|-------|-----------|
| ADMINISTRATION | | |
| PUBLIC SERVICE | 0 | 0 |
| ISB | 2 | 2 |
| MOTOR POOL | 4 | 4 |
| OFFICE EQUIPMENT REPAIR | 1 | 1 |
| FEDERAL SURPLUS | 0 | 0 |
| CENT MNTNCE REVOLVING | 0 | 0 |
| MOVERS & DELIVERY | 0 | 0 |
| TELECOMMUNICATIONS | 3 | 3 |
| RESOURCE RECOVERY | 0 | 0 |
| MICROGRAPHICS | 0 | 0 |
| CENTRAL STORES | 3 | 3 |
| STATE REG-DOCUMENTS | 1 | 1 |
| ADDRESSING & INSERT | 0 | 0 |
| STATE PRINTER | 3 | 3 |
| COMMUTER VAN | 0 | 0 |
| CAPITOL PARKING | 0 | 0 |
| AGRICULTURE | 5 | 5 |
| ARTS BOARD | 0 | 0 |
| ATTORNEY GENERAL | 2 | 2 |
| AUDITOR | 1 | 1 |
| COMMERCE | 5 | 5 |
| COMMUNITY COLLEGE BD | 16 | 16 |
| CORRECTIONS | 16 | 16 |
| ECONOMIC SECURITY | 32 | 32 |
| EDUCATION | 40 | 40 |
| ENERGY, ECONOMIC DVL P | 3 | 3 |
| GOVERNOR | 0 | 0 |
| HANDICAPPED COUNCIL | 0 | 0 |
| HEALTH | 10 | 10 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 0 | 0 |
| NURSING | 1 | 1 |
| PHARMACY | 0 | 0 |
| DENTISTRY | 0 | 0 |
| CHIROPRACTORS | 0 | 0 |
| PSYCHOLOGY | 0 | 0 |
| OPTOMETRY | 0 | 0 |
| NURSING HOME ADM | 0 | 0 |
| PODIATRY | 0 | 0 |
| VETERINARY MEDICINE | 0 | 0 |
| HEARING EXAMINER | 1 | 1 |
| HIGHER ED COORD BD | 302 | 302 |
| HIGHER ED FAC AUTH | 0 | 0 |
| HOUSING FINANCE | 2 | 2 |
| HUMAN RIGHTS | 1 | 1 |
| INDIAN AFFAIRS | 0 | 0 |

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | TREASURER |
|----------------------|-------|-----------|
| INVESTMENT BOARD | 0 | 0 |
| IRON RANGE RESOURCES | 2 | 2 |
| LABOR & INDUSTRY | 9 | 9 |
| LEGISLATURE | 57 | 57 |
| MILITARY AFFAIRS | 2 | 2 |
| MECC | 2 | 2 |
| NATURAL RESOURCES | 32 | 32 |
| NON-HEALTH LIC BDS | | |
| BOXING | 0 | 0 |
| BARBERS | 0 | 0 |
| ELECTRICITY | 1 | 1 |
| ARCHITECTS & ENG | 0 | 0 |
| WATCHMAKERS | 0 | 0 |
| ABSTRACTORS | 0 | 0 |
| ACCOUNTANCY | 0 | 0 |
| PEACE OFFICERS | 0 | 0 |
| PLANNING | 2 | 2 |
| POLLUTION CONTROL | 3 | 3 |
| PUB EMP RET ASSN | 407 | 407 |
| PUBLIC SAFETY | 72 | 72 |
| PUBLIC SERVICE | 1 | 1 |
| PUBLIC UTIL COMM | 0 | 0 |
| REVENUE | 2,883 | 2,883 |
| SECRETARY OF STATE | 2 | 2 |
| SENTENCE GUIDELINES | 0 | 0 |
| STATE RETIREMENT | 303 | 303 |
| STATE UNIV SYSTEM | 21 | 21 |
| SUPREME COURT | 2 | 2 |
| TEACHERS RETIREMENT | 295 | 295 |
| TRANSPORTATION | 30 | 30 |
| UNIV OF MINN | 0 | 0 |
| VETERANS AFFAIRS | 4 | 4 |
| WASTE MGMT BD | 0 | 0 |
| WATER PLAN BD | 0 | 0 |
| WELFARE-CENT OFFICE | 358 | 358 |
| WELFARE-INSTITUTIONS | 15 | 15 |
| ZOO | 4 | 4 |
| OTHER | 11 | 11 |
| TOTAL | 4,972 | 4,972 |

STATE OF MINNESOTA
ATTORNEY GENERAL - GENERAL SUPPORT
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 31.2

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

| | |
|-------------------------------|-----------|
| ADMINISTRATION | |
| REAL ESTATE MANAGEMENT | 67 |
| MANAGEMENT SERVICES | 566 |
| STATE AGENCY SERVICES | 327 |
| FINANCE | |
| BUDGET | 354 |
| ACCOUNTING | 923 |
| OTHER | 695 |
| EMPLOYEE RELATIONS | 712 |
| MEDIATION SERVICES | 3 |
| LEGISLATIVE AUDIT | 0 |
| TREASURER | 2 |
| ATTORNEY GENERAL | 0 |
| LABOR AND INDUSTRY-WKRS COMP | 281 |
| SINGLE AUDIT | 35 |
| ISB CREDIT | (233) |
| TOTAL ALLOCATED ADDITIONS | 3,732 |
| TOTAL TO BE ALLOCATED | 3,732 |

SCHEDULE 31.3

STATE OF MINNESOTA .

ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | LEGAL SERVICES | OTHER |
|-------------------------------|----------------|-------------------|--------------|
| ALLOCATED ADDITIONS | 3,732 | 3,176 | 556 |
| COST BY FUNCTION | 3,732 | 3,176 | 556 |
| ALLOCABLE COSTS DISALLOWED | 3,732 (556) | 3,176 | 556 (556) |
| NET ALLOCATION | 3,176 | 3,176 | 0 |

SCHEDULE 31.4

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DETAIL ALLOCATION - LEGAL SERVICES

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATION PERCENT | GROSS ALLOCATION | DIRECT BILLED | NET ALLOCATION |
|-----------------------|---------------------|-----------------------|---------------------|------------------|-------------------|
| LABOR & IND-WKRS COMP | 9,000 | 2.71% | 86 | | 86 |
| OTHER | 322,600 | 97.29% | 3,090 | | 3,090 |
| TOTAL | 331,600 | 100.00% | 3,176 | | 3,176 |

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE PROVIDED TO
CENTRAL SERVICE AGENCIES F.Y. 1984

SOURCE: ATTORNEY GENERAL TIME ESTIMATES

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | LEGAL SERVICES |
|-----------------------|-------|-------------------|
| LABOR & IND-WKRS COMP | 86 | 86 |
| OTHER | 3,090 | 3,090 |
| SUB-TOTAL | 3,176 | 3,176 |
| DIRECT BILLED | | |
| TOTAL | 3,176 | 3,176 |

STATE OF MINNESOTA
LABOR AND INDUSTRY - ADMINISTRATION
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 32.2

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMINISTRATION

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

ADMINISTRATION

| | |
|------------------------|-----|
| REAL ESTATE MANAGEMENT | 28 |
| MANAGEMENT SERVICES | 586 |
| STATE AGENCY SERVICES | 509 |

FINANCE

| | |
|------------|-------|
| BUDGET | 1,475 |
| ACCOUNTING | 4,307 |
| OTHER | 1,268 |

| | |
|--------------------|-----|
| EMPLOYEE RELATIONS | 527 |
|--------------------|-----|

| | |
|--------------------|---|
| MEDIATION SERVICES | 6 |
|--------------------|---|

| | |
|-------------------|-----|
| LEGISLATIVE AUDIT | (6) |
|-------------------|-----|

| | |
|-----------|---|
| TREASURER | 9 |
|-----------|---|

| | |
|------------------|---|
| ATTORNEY GENERAL | 0 |
|------------------|---|

| | |
|------------------|--------|
| LABOR & IND-ADMN | 75,022 |
|------------------|--------|

| | |
|------------------------------|-----|
| LABOR AND INDUSTRY-WKRS COMP | 842 |
|------------------------------|-----|

| | |
|--------------|-----|
| SINGLE AUDIT | 426 |
|--------------|-----|

| | |
|------------|---------|
| ISB CREDIT | (2,242) |
|------------|---------|

| | |
|---------------------------|--------|
| TOTAL ALLOCATED ADDITIONS | 82,757 |
|---------------------------|--------|

| | |
|-----------------------|--------|
| TOTAL TO BE ALLOCATED | 82,757 |
|-----------------------|--------|

SCHEDULE 32.3

STATE OF MINNESOTA
LABOR AND INDUSTRY-ADMINISTRATION

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | DEPT ADMN |
|-------------------------------|--------|--------------|
| ALLOCATED ADDITIONS | 82,757 | 82,757 |
| COST BY FUNCTION | 82,757 | 82,757 |
| ALLOCABLE COSTS DISALLOWED | 82,757 | 82,757 |
| NET ALLOCATION | 82,757 | 82,757 |

SCHEDULE 32.4

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-DEPT ADMN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| LABOR AND IND-WKRS COMP | 83 | 39.52% | 32,789 |
| LABOR AND INDUSTRY | 127 | 60.48% | 49,968 |
| TOTAL | 210 | 100.00% | 82,757 |

ALLOCATION BASIS: AUTHORIZED COMPLEMENT 1984-85
 SOURCE: CHAPTER LAWS

SCHEDULE 32.5

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | DEPT ADMN |
|-------------------------|--------|--------------|
| LABOR AND IND-WKRS COMP | 32,789 | 32,789 |
| LABOR AND INDUSTRY | 49,968 | 49,968 |
| TOTAL | 82,757 | 82,757 |

STATE OF MINNESOTA

LABOR AND INDUSTRY - WORKERS COMPENSATION ADMINISTRATION

NATURE AND EXTENT OF SERVICES

INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 33.2

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

| | |
|-------------------------|--------|
| ATTORNEY GENERAL | 86 |
| LABOR AND INDUSTRY-ADMN | 32,789 |

| | |
|---------------------------|--------|
| TOTAL ALLOCATED ADDITIONS | 32,875 |
|---------------------------|--------|

| | |
|-----------------------|--------|
| TOTAL TO BE ALLOCATED | 32,875 |
|-----------------------|--------|

SCHEDULE 33.3

STATE OF MINNESOTA

LABOR AND INDUSTRY-WORKERS COMPENSATION

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | STATE EMPLOYEES | OTHER SERVICES |
|---------------------|----------|--------------------|-------------------|
| ALLOCATED ADDITIONS | 32,875 | 3,518 | 29,357 |
| COST BY FUNCTION | 32,875 | 3,518 | 29,357 |
| ALLOCABLE COSTS | 32,875 | 3,518 | 29,357 |
| DISALLOWED | (29,357) | | (29,357) |
| NET ALLOCATION | 3,518 | 3,518 | 0 |

SCHEDULE 33.4

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-STATE EMPLOYEES

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | |
|------------------------|---------------------|--------------------------|-----|
| AGRICULTURE | 29 | 0.65% | 23 |
| ARTS BOARD | 1 | 0.02% | 1 |
| AUDITOR | 0 | 0.00% | 0 |
| COMMERCE | 5 | 0.11% | 4 |
| COMMUNITY COLLEGE BD | 66 | 1.48% | 52 |
| CORRECTIONS | 166 | 3.72% | 131 |
| ECONOMIC SECURITY | 40 | 0.90% | 32 |
| EDUCATION | 37 | 0.83% | 29 |
| ENERGY, ECONOMIC DVLDP | 3 | 0.07% | 2 |
| GOVERNOR | 0 | 0.00% | 0 |
| HANDICAPPED COUNCIL | 0 | 0.00% | 0 |
| HEALTH | 16 | 0.36% | 13 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 0 | 0.00% | 0 |
| NURSING | 2 | 0.04% | 2 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 0 | 0.00% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 8 | 0.18% | 6 |
| HIGHER ED COORD BD | 3 | 0.07% | 2 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 0 | 0.00% | 0 |
| HUMAN RIGHTS | 3 | 0.07% | 2 |
| INDIAN AFFAIRS | 0 | 0.00% | 0 |
| INVESTMENT BOARD | 0 | 0.00% | 0 |
| IRON RANGE RESOURCES | 8 | 0.18% | 6 |
| LEGISLATURE | 3 | 0.07% | 2 |
| MILITARY AFFAIRS | 31 | 0.69% | 24 |
| MECC | 0 | 0.00% | 0 |
| NATURAL RESOURCES | 295 | 6.61% | 232 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 0 | 0.00% | 0 |
| BARBERS | 0 | 0.00% | 0 |
| ELECTRICITY | 0 | 0.00% | 0 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 0 | 0.00% | 0 |
| PEACE OFFICERS | 0 | 0.00% | 0 |
| PLANNING | 0 | 0.00% | 0 |
| POLLUTION CONTROL | 5 | 0.11% | 4 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-STATE EMPLOYEES

| USER DEPARTMENT | ALLOCATION ALLOCATED NET | | |
|----------------------|--------------------------|---------|------------|
| | UNITS | PERCENT | ALLOCATION |
| PUBLIC SAFETY | 121 | 2.71% | 95 |
| PUBLIC SERVICE | 7 | 0.16% | 6 |
| PUBLIC UTIL COMM | 0 | 0.00% | 0 |
| REVENUE | 30 | 0.67% | 24 |
| SECRETARY OF STATE | 1 | 0.02% | 1 |
| SENTENCE GUIDELINES | 0 | 0.00% | 0 |
| STATE RETIREMENT | 1 | 0.02% | 1 |
| STATE UNIV SYSTEM | 158 | 3.54% | 124 |
| SUPREME COURT | 4 | 0.09% | 3 |
| TEACHERS RETIREMENT | 1 | 0.02% | 1 |
| TRANSPORTATION | 578 | 12.94% | 455 |
| UNIV OF MINN | 1,000 | 22.39% | 788 |
| VETERANS AFFAIRS | 107 | 2.40% | 84 |
| WASTE MGMT BD | 1 | 0.02% | 1 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 21 | 0.47% | 17 |
| WELFARE-INSTITUTIONS | 1,626 | 36.41% | 1,281 |
| ZOO | 25 | 0.56% | 20 |
| OTHER | 64 | 1.43% | 50 |
| TOTAL | 4,466 | 100.00% | 3,518 |

ALLOCATION BASIS: COMPENSABLE CASES F.Y. 1983

SOURCE: WORKERS COMP REPORT AUGUST 24, 1983

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | STATE EMPLOYEES |
|----------------------|-------|--------------------|
| AGRICULTURE | 23 | 23 |
| ARTS BOARD | 1 | 1 |
| AUDITOR | 0 | 0 |
| COMMERCE | 4 | 4 |
| COMMUNITY COLLEGE BD | 52 | 52 |
| CORRECTIONS | 131 | 131 |
| ECONOMIC SECURITY | 32 | 32 |
| EDUCATION | 29 | 29 |
| ENERGY, ECONOMIC DVL | 2 | 2 |
| GOVERNOR | 0 | 0 |
| HANDICAPPED COUNCIL | 0 | 0 |
| HEALTH | 13 | 13 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 0 | 0 |
| NURSING | 2 | 2 |
| PHARMACY | 0 | 0 |
| DENTISTRY | 0 | 0 |
| CHIROPRACTORS | 0 | 0 |
| PSYCHOLOGY | 0 | 0 |
| OPTOMETRY | 0 | 0 |
| NURSING HOME ADM | 0 | 0 |
| PODIATRY | 0 | 0 |
| VETERINARY MEDICINE | 0 | 0 |
| HEARING EXAMINER | 6 | 6 |
| HIGHER ED COORD BD | 2 | 2 |
| HIGHER ED FAC AUTH | 0 | 0 |
| HOUSING FINANCE | 0 | 0 |
| HUMAN RIGHTS | 2 | 2 |
| INDIAN AFFAIRS | 0 | 0 |
| INVESTMENT BOARD | 0 | 0 |
| IRON RANGE RESOURCES | 6 | 6 |
| LEGISLATURE | 2 | 2 |
| MILITARY AFFAIRS | 24 | 24 |
| MECC | 0 | 0 |
| NATURAL RESOURCES | 232 | 232 |
| NON-HEALTH LIC BDS | | |
| BOXING | 0 | 0 |
| BARBERS | 0 | 0 |
| ELECTRICITY | 0 | 0 |
| ARCHITECTS & ENG | 0 | 0 |
| WATCHMAKERS | 0 | 0 |
| ABSTRACTORS | 0 | 0 |
| ACCOUNTANCY | 0 | 0 |
| PEACE OFFICERS | 0 | 0 |
| PLANNING | 0 | 0 |
| POLLUTION CONTROL | 4 | 4 |
| PUB EMP RET ASSN | 0 | 0 |

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | STATE EMPLOYEES |
|----------------------|-------|--------------------|
| PUBLIC SAFETY | 95 | 95 |
| PUBLIC SERVICE | 6 | 6 |
| PUBLIC UTIL COMM | 0 | 0 |
| REVENUE | 24 | 24 |
| SECRETARY OF STATE | 1 | 1 |
| SENTENCE GUIDELINES | 0 | 0 |
| STATE RETIREMENT | 1 | 1 |
| STATE UNIV SYSTEM | 124 | 124 |
| SUPREME COURT | 3 | 3 |
| TEACHERS RETIREMENT | 1 | 1 |
| TRANSPORTATION | 455 | 455 |
| UNIV OF MINN | 788 | 788 |
| VETERANS AFFAIRS | 84 | 84 |
| WASTE MGMT BD | 1 | 1 |
| WATER PLAN BD | 0 | 0 |
| WELFARE-CENT OFFICE | 17 | 17 |
| WELFARE-INSTITUTIONS | 1,281 | 1,281 |
| ZOO | 20 | 20 |
| OTHER | 50 | 50 |
| TOTAL | 3,518 | 3,518 |

ALLOCATION BASIS: COMPENSABLE CASES F.Y. 1983

SOURCE: WORKERS COMP REPORT AUGUST 24, 1983

STATE OF MINNESOTA
SINGLE AUDIT
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 34.2

STATE OF MINNESOTA

SINGLE AUDIT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES PER 1985 FINANCIAL INFORMATION

ALLOCATED ADDITIONS:

| | |
|-------------------|-------|
| FINANCE-OTHER | 6,784 |
| LEGISLATIVE AUDIT | (38) |

| | |
|---------------------------|-------|
| TOTAL ALLOCATED ADDITIONS | 6,746 |
|---------------------------|-------|

| | |
|-----------------------|-------|
| TOTAL TO BE ALLOCATED | 6,746 |
|-----------------------|-------|

SCHEDULE 34.3
F.Y. 1985

STATE OF MINNESOTA

SINGLE AUDIT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | SINGLE AUDIT |
|-------------------------------|-------|-----------------|
| ALLOCATED ADDITIONS | 6,746 | 6,746 |
| COST BY FUNCTION | 6,746 | 6,746 |
| ALLOCABLE COSTS DISALLOWED | 6,746 | 6,746 |
| NET ALLOCATION | 6,746 | 6,746 |

SCHEDULE 34.4

STATE OF MINNESOTA

SINGLE AUDIT

SECOND ALLOCATION

DETAIL ALLOCATION

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-----------------------|---------------------|--------------------------|------------|
| AGRICULTURE | 830,712 | 0.06% | 4 |
| ARTS BOARD | 340,924 | 0.03% | 2 |
| AUDITOR | | | |
| COMMERCE | | | |
| COMMUNITY COLLEGE BD | 2,594,673 | 0.19% | 13 |
| CORRECTIONS | 26,087 | .00% | 0 |
| ECONOMIC SECURITY | 174,301,603 | 13.06% | 881 |
| EDUCATION | 126,857,741 | 9.51% | 641 |
| ENERGY, ECONOMIC DVLP | 3,686,127 | 0.28% | 19 |
| GOVERNOR | 1,086,846 | 0.08% | 5 |
| HANDICAPPED COUNCIL | | | |
| HEALTH | 28,488,580 | 2.13% | 144 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 5 | .00% | 0 |
| NURSING | | | |
| PHARMACY | | | |
| DENTISTRY | | | |
| CHIROPRACTORS | | | |
| PSYCHOLOGY | | | |
| OPTOMETRY | | | |
| NURSING HOME ADM | | | |
| PODIATRY | | | |
| VETERINARY MEDICINE | | | |
| HEARING EXAMINER | | | |
| HIGHER ED COORD BD | 1,432,615 | 0.11% | 7 |
| HIGHER ED FAC AUTH | | | |
| HOUSING FINANCE | 53,380,634 | 4.00% | 270 |
| HUMAN RIGHTS | 329,300 | 0.02% | 2 |
| INDIAN AFFAIRS | 3,667 | .00% | 0 |
| INVESTMENT BOARD | | | |
| IRON RANGE RESOURCES | | | |
| LEGISLATURE | | | |
| MILITARY AFFAIRS | 4,101,242 | 0.31% | 21 |
| MECC | | | |
| NATURAL RESOURCES | 9,696,811 | 0.73% | 49 |
| NON-HEALTH LIC BDS | | | |
| BOXING | | | |
| BARBERS | | | |
| ELECTRICITY | | | |
| ARCHITECTS & ENG | | | |
| WATCHMAKERS | | | |
| ABSTRACTORS | | | |
| ACCOUNTANCY | | | |
| PEACE OFFICERS | | | |
| PLANNING | 2,068,976 | 0.16% | 10 |
| POLLUTION CONTROL | 6,658,754 | 0.50% | 34 |

STATE OF MINNESOTA

SINGLE AUDIT

SECOND ALLOCATION

DETAIL ALLOCATION

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| PUB EMP RET ASSN | | | |
| PUBLIC SAFETY | 5,564,838 | 0.42% | 28 |
| PUBLIC SERVICE | | | |
| PUBLIC UTIL COMM | | | |
| REVENUE | | | |
| SECRETARY OF STATE | | | |
| SENTENCE GUIDELINES | | | |
| STATE RETIREMENT | | | |
| STATE UNIV SYSTEM | 1,771,388 | 0.13% | 9 |
| SUPREME COURT | | | |
| TEACHERS RETIREMENT | | | |
| TRANSPORTATION | 205,601,907 | 15.41% | 1,039 |
| UNIV OF MINN | | | |
| VETERANS AFFAIRS | 1,683,760 | 0.13% | 9 |
| WASTE MGMT BD | | | |
| WATER PLAN BD | | | |
| WELFARE-CENT OFFICE | 700,602,483 | 52.50% | 3,542 |
| WELFARE-INSTITUTIONS | 144,926 | 0.01% | 1 |
| ZOO | 56,000 | .00% | 0 |
| OTHER | 3,151,992 | 0.24% | 16 |
| TOTAL | 1,334,462,591 | 100.00% | 6,746 |

ALLOCATION BASIS: FEDERAL CASH RECEIPTS F.Y. 1983

SOURCE: SPECIAL COMPUTER REPORT-FINU 8603 11-20-83

STATE OF MINNESOTA

SINGLE AUDIT

SECOND ALLOCATION

DETAIL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | SINGLE AUDIT |
|-----------------------|-------|-----------------|
| AGRICULTURE | 4 | 4 |
| ARTS BOARD | 2 | 2 |
| AUDITOR | | |
| COMMERCE | | |
| COMMUNITY COLLEGE BD | 13 | 13 |
| CORRECTIONS | 0 | 0 |
| ECONOMIC SECURITY | 881 | 881 |
| EDUCATION | 641 | 641 |
| ENERGY, ECONOMIC DVLP | 19 | 19 |
| GOVERNOR | 5 | 5 |
| HANDICAPPED COUNCIL | | |
| HEALTH | 144 | 144 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 0 | 0 |
| NURSING | | |
| PHARMACY | | |
| DENTISTRY | | |
| CHIROPRACTORS | | |
| PSYCHOLOGY | | |
| OPTOMETRY | | |
| NURSING HOME ADM | | |
| PODIATRY | | |
| VETERINARY MEDICINE | | |
| HEARING EXAMINER | | |
| HIGHER ED COORD BD | 7 | 7 |
| HIGHER ED FAC AUTH | | |
| HOUSING FINANCE | 270 | 270 |
| HUMAN RIGHTS | 2 | 2 |
| INDIAN AFFAIRS | 0 | 0 |
| INVESTMENT BOARD | | |
| IRON RANGE RESOURCES | | |
| LEGISLATURE | | |
| MILITARY AFFAIRS | 21 | 21 |
| MECC | | |
| NATURAL RESOURCES | 49 | 49 |
| NON-HEALTH LIC BDS | | |
| BOXING | | |
| BARBERS | | |
| ELECTRICITY | | |
| ARCHITECTS & ENG | | |
| WATCHMAKERS | | |
| ABSTRACTORS | | |
| ACCOUNTANCY | | |
| PEACE OFFICERS | | |
| PLANNING | 10 | 10 |
| POLLUTION CONTROL | 34 | 34 |
| PUB EMP RET ASSN | | |

STATE OF MINNESOTA

SINGLE AUDIT

SECOND ALLOCATION

DETAIL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | SINGLE AUDIT |
|----------------------|-------|-----------------|
| PUBLIC SAFETY | 28 | 28 |
| PUBLIC SERVICE | | |
| PUBLIC UTIL COMM | | |
| REVENUE | | |
| SECRETARY OF STATE | | |
| SENTENCE GUIDELINES | | |
| STATE RETIREMENT | | |
| STATE UNIV SYSTEM | 9 | 9 |
| SUPREME COURT | | |
| TEACHERS RETIREMENT | | |
| TRANSPORTATION | 1,039 | 1,039 |
| UNIV OF MINN | | |
| VETERANS AFFAIRS | 9 | 9 |
| WASTE MGMT BD | | |
| WATER PLAN BD | | |
| WELFARE-CENT OFFICE | 3,542 | 3,542 |
| WELFARE-INSTITUTIONS | 1 | 1 |
| ZOO | 0 | 0 |
| OTHER | 16 | 16 |
| TOTAL | 6,746 | 6,746 |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES
TABLE OF CONTENTS

Building Space Costs

| | |
|-------------------------------|-----|
| Nature and Extent of Services | A-1 |
| Schedule of Rates | A-2 |

Central Mail-Addressing and Inserting Services

| | |
|---|------|
| Nature and Extent of Services | B-1 |
| Balance Sheet-Addressing | B-2 |
| Income Statement-Addressing | B-3 |
| Statement of Changes in Financial Position-Addressing | B-4 |
| Footnotes-Addressing | B-5 |
| Balance Sheet-Inserting | B-6 |
| Income Statement-Inserting | B-7 |
| Statement of Changes in Financial Position-Inserting | B-8 |
| Footnotes-Inserting | B-9 |
| Schedule of Rates | B-10 |

Central Maintenance

| | |
|--|-----|
| Nature and Extent of Services | C-1 |
| Balance Sheet | C-2 |
| Income Statement | C-3 |
| Statement of Changes in Financial Position | C-4 |
| Footnotes | C-5 |
| Schedule of Rates | C-6 |

Central Motor Pool

| | |
|--|-----|
| Nature and Extent of Services | D-1 |
| Balance Sheet | D-2 |
| Income Statement | D-3 |
| Statement of Changes in Financial Position | D-4 |
| Footnotes | D-5 |
| Schedule of Rates | D-6 |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES
TABLE OF CONTENTS

Central Stores

| | |
|--|-----|
| Nature and Extent of Services | E-1 |
| Balance Sheet | E-2 |
| Income Statement | E-3 |
| Statement of Changes in Financial Position | E-4 |
| Footnotes | E-5 |

Information Services Bureau

| | |
|--|-------------|
| Nature and Extent of Services | F-1 |
| Balance Sheet | F-2 |
| Income Statement | F-3 |
| Statement of Changes in Financial Position | F-4 |
| Footnotes | F-5 to F-7 |
| Detail Allocation-Interest Expense | F-8 |
| Schedule of Rates | F-9 to F-11 |

Micrographics

| | |
|--|------------|
| Nature and Extent of Services | G-1 |
| Balance Sheet | G-2 |
| Income Statement | G-3 |
| Statement of Changes in Financial Position | G-4 |
| Footnotes | G-5 |
| Schedule of Rates | G-6 to G-7 |

Office Equipment Repair and Rental

| | |
|--|------------|
| Nature and Extent of Services | H-1 |
| Balance Sheet-Repair and Rental | H-2 |
| Income Statement-Repair and Rental | H-3 |
| Statement of Changes in Financial position- Repair & Rental | H-4 |
| Footnotes-Repair and Rental | H-5 to H-6 |
| Balance Sheet-Copy Machines | H-7 |
| Income Statement-Copy Machines | H-8 |
| Statement of Changes in Financial Positions-Copy Machines | H-9 |
| Footnotes-Copy Machines | H-10 |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES
TABLE OF CONTENTS

State Printer

| | |
|--|-----|
| Nature and Extent of Services | J-1 |
| Balance Sheet | J-2 |
| Income Statement | J-3 |
| Statement of Changes in Financial Position | J-4 |
| Footnotes | J-5 |
| Schedule of Rates | J-6 |

State Register and Public Documents

| | |
|--|-----|
| Nature and Extent of Services | K-1 |
| Balance Sheet | K-2 |
| Income Statement | K-3 |
| Statement of Changes in Financial Position | K-4 |
| Footnotes | K-5 |
| Schedule of Rates | K-6 |

Telecommunications

| | |
|--|-----|
| Nature and Extent of Services | L-1 |
| Balance Sheet | L-2 |
| Income Statement | L-3 |
| Statement of changes in Financial Position | L-4 |
| Footnotes | L-5 |

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS

Services Provided

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

FMC 74-4 Allowable Cost Standard

"The cost of space in privately or publicly owned buildings used for the benefit of grant programs is allowable subject to the conditions stated below. The total cost of space, whether in a privately or publicly owned building, may not exceed the rental cost of comparable space and facilities in a privately owned building in the same locality. The cost of space procured for grant program usage may not be charged to the program for periods of 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.

F.Y. 1984 and 1985 Capital Complex Space Rental Rates

BUILDING

| | ---Approved Rates--- | |
|-----------------------------|----------------------|------------------|
| | Per Square Foot | |
| <u>Office:</u> | <u>F.Y. 1984</u> | <u>F.Y. 1985</u> |
| Administration | 7.80 | 8.13 |
| Capitol | 8.69 | 9.02 |
| Capital Square | 5.28 | 5.56 |
| Health | 6.08 | 6.37 |
| Centennial | 8.84 | 9.16 |
| Transportation | 7.77 | 8.07 |
| State Office | 8.60 | 8.88 |
| Veterans Service | 10.58 | 10.93 |
| 500/504/506/508 Rice Street | 7.57 | 7.85 |
| 671 Robert Street | 6.31 | 6.46 |
| 625 Robert Street | 9.11 | 9.43 |
| 1246 University Avenue | 6.55 | 6.82 |
| 127 University Avenue | 9.28 | 9.45 |
| 117 University Avenue | 8.44 | 8.70 |

| | | |
|----------|------|------|
| STORAGE: | 2.60 | 2.70 |
|----------|------|------|

WAREHOUSE/GARAGE*

| | | |
|------------------------------|------|------|
| 610 Robert Street (Champion) | 4.20 | 4.45 |
| 635 Robert Street | 6.32 | 7.07 |

*Building all one rate no differential between office and storage.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MAIL ADDRESSING AND INSERTING

Services Provided

To provide the addressing of envelopes, newsletters and label and to perform mail inserting services 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 estimated costs of operating such as labor, materials, and overhead plus/minus any prior years income/loss.

STATE OF MINNESOTA
ADDRESSING
STATEMENT OF FINANCIAL POSITION

June 30,

| | 1983 | 1982 |
|---------------------------------|----------------------|----------------------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash | 18,759 | 20,252 |
| Accounts Receivable | 8,249 | 2,322 |
| Inventory | <u>894</u> | <u>2,463</u> |
| Total Current Assets | 27,902 | 25,037 |
| NON-CURRENT ASSETS: | | |
| Fixed Assets | 28,036 | 36,256 |
| Less: Accumulated Depreciation | (20,996) | (26,656) |
| Capital Lease | 4,457 | 4,457 |
| Less: Accumulated Amortization | <u>(2,670)</u> | <u>(1,779)</u> |
| Total Non-Current Assets | 8,827 | 12,278 |
| Total Assets | <u><u>36,729</u></u> | <u><u>37,315</u></u> |
| LIABILITIES & FUND EQUITY | | |
| CURRENT LIABILITIES: | | |
| Accounts Payable | 673 | 2,194 |
| Salaries Payable | 1,772 | 1,494 |
| Capital Lease | 890 | 890 |
| Vacation & Sick Leave Payable | 2,137 | 2,319 |
| Due to General Fund | <u>-0-</u> | <u>5,274</u> |
| Total Current Liabilities | 5,472 | 12,171 |
| LONG-TERM LIABILITIES: | | |
| Capital Lease | <u>1,000</u> | <u>1,890</u> |
| Total Liabilities | 6,472 | 14,061 |
| FUND EQUITY: | | |
| Contributions from General Fund | 24,892 | 24,892 |
| Retained Earnings | <u>5,365</u> | <u>(1,638)</u> |
| Total Fund Equity | 30,257 | 23,254 |
| Total Liabilities & Fund Equity | <u><u>36,729</u></u> | <u><u>37,315</u></u> |

STATE OF MINNESOTA
ADDRESSING
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

| | FY83 | | FY82 | |
|---------------------------------------|-----------------------------|--------------|-----------------------------|----------------|
| | Quarter Ended 6/30/83 | Y-T-D | Quarter Ended 6/30/82 | Y-T-D |
| OPERATING REVENUE: | | | | |
| Gross Sales | 16,489 | 56,979 | 16,014 | 57,834 |
| Cost of Goods Sold (Note 4) | <u>413</u> | <u>2,133</u> | <u>673</u> | <u>2,984</u> |
| Gross Margin | 16,076 | 54,846 | 15,341 | 54,850 |
| OPERATING EXPENSES: | | | | |
| Salaries & Benefits (Note 5) | 9,051 | 34,918 | 8,873 | 36,380 |
| Rents | 759 | 3,037 | 707 | 2,831 |
| Repairs | 1,005 | 4,110 | 139 | 4,099 |
| Purchased Services | -0- | -0- | -0- | -0- |
| Supplies | 70 | 158 | 30 | 48 |
| Depreciation | 640 | 2,560 | 640 | 2,560 |
| Amortization | 222 | 891 | 220 | 891 |
| Indirect Cost (Note 2) | 567 | 2,269 | 1,319 | 5,274 |
| Interest Expense | <u>21</u> | <u>95</u> | <u>29</u> | <u>129</u> |
| Total Operating Expenses | 12,335 | 48,038 | 11,957 | 52,212 |
| OPERATING INCOME | 3,741 | 6,808 | 3,384 | 2,638 |
| OTHER INCOME: | | | | |
| Gain on Sale of Assets | -0- | 195 | -0- | -0- |
| NET INCOME (LOSS) | 3,741 | 7,003 | 3,384 | 2,638 |
| Retained Earnings Beginning of Period | 1,624 | (1,638) | (545) | (4,276) |
| Adjustment to Retained Earnings | <u>-0-</u> | <u>-0-</u> | <u>(4,477)</u> | <u>-0-</u> |
| Retained Earnings End of Period | <u>5,365</u> | <u>5,365</u> | <u>(1,638)</u> | <u>(1,638)</u> |

STATE OF MINNESOTA
ADDRESSING
STATEMENT OF CHANGES IN FINANCIAL POSITION

| | FY83 | | FY82 | |
|---|-----------------------------|--------------|-----------------------------|----------------|
| | Quarter Ended 6/30/83 | Y-T-D | Quarter Ended 6/30/82 | Y-T-D |
| FINANCIAL RESOURCES PROVIDED: | | | | |
| Net Income (Loss) | 3,741 | 7,003 | 3,384 | 2,638 |
| Add: Expenses Not Requiring Outlay of Working Capital: | | | | |
| Depreciation | 640 | 2,560 | 640 | 2,560 |
| Amortization | <u>222</u> | <u>891</u> | <u>220</u> | <u>891</u> |
| Total Financial Resources Provided | 4,603 | 10,454 | 4,244 | 6,089 |
| FINANCIAL RESOURCES APPLIED: | | | | |
| Retirement of Long-Term Liability | 471 | 890 | 227 | 881 |
| Adjustment to Retained Earnings | <u>-0-</u> | <u>-0-</u> | <u>4,477</u> | <u>-0-</u> |
| Total Financial Resources Applied | 471 | 890 | 4,704 | 881 |
| INCREASE (DECREASE) IN WORKING CAPITAL | <u>4,132</u> | <u>9,564</u> | <u>(460)</u> | <u>5,208</u> |
| ELEMENTS OF CHANGE IN WORKING CAPITAL: | | | | |
| Cash | 232 | (1,493) | 5,825 | 16,774 |
| Accounts Receivable | 4,939 | 5,927 | (1,958) | (3,897) |
| Inventory | (413) | (1,569) | 687 | (322) |
| Accounts Payable | 37 | 1,521 | (55) | 67 |
| Salaries Payable | (1,772) | (278) | 649 | (1,494) |
| Capital Lease | -0- | -0- | 287 | (25) |
| Vacation & Sick Leave Payable | 134 | 182 | (621) | (621) |
| Due to General Fund | <u>975</u> | <u>5,274</u> | <u>(5,274)</u> | <u>(5,274)</u> |
| INCREASE (DECREASE) IN WORKING CAPITAL | <u>4,132</u> | <u>9,564</u> | <u>(460)</u> | <u>5,208</u> |

STATE OF MINNESOTA
ADDRESSING
FOOTNOTES TO 4TH QUARTER FINANCIAL STATEMENTS
FY83

Note 1. Summary of Significant Accounting Policies:

Addressing utilizes full accrual accounting.

Billing for service are reported with the point of service performed recognized as the billing date. No allowance is made for doubtful accounts.

Expenses are based on data received from the Statewide Accounting System (SWA) and accountant's manual records.

Fixed assets are recorded at historical costs less accumulated depreciation. Fixed assets are depreciated on straight line basis by class of assets with no salvage value.

Amortization expense is taken on a capital lease that will be amortized over five years, starting with fiscal year 1981. The capital lease is \$4,457.40 with a simple interest rate of 4.0% per year or a total interest expense of \$465.60.

Note 2. Indirect costs are allocated by Department of Finance for General Fund Services to Addressing. These costs were estimated at \$5,274 per year. The actual amount is \$2,269 per year.

Note 3. Legislation Affecting Addressing:

Addressing derives operating authority from Minnesota Statutes M.S. 16.80.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1 (a), restricts Addressing contributions from the General Fund at \$24,892 effective July 1, 1979. All future profits or losses will be adjusted through the rate structure.

Note 4. Cost of Goods Sold:

FY83

| | 4th Qtr. | Y-T-D |
|--------------------------|------------|------------|
| Beginning Inventory | 1,307 | 2,463 |
| Purchases | <u>—0—</u> | <u>564</u> |
| Goods Available for Sale | 1,307 | 3,027 |
| Less: Ending Inventory | <u>894</u> | <u>894</u> |
| Cost of Goods Sold | 413 | 2,133 |

Note 5. Accrued Vacation and Vested Sick LEave:

Accrued vacation and vested sick leave is shown as a adjustment to salary and benefits. This adjustment for the 4th quarter was (\$134) or Y-T-D total adjustment of (\$182).

STATE OF MINNESOTA
INSERTING
BALANCE SHEET

June 30,

| | 1983 | 1982 |
|---------------------------------|-----------------|-----------------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash | 32,946 | 39,879 |
| Accounts Receivable | <u>11,833</u> | <u>11,647</u> |
| Total Current Assets | 44,779 | 51,526 |
| NON-CURRENT ASSETS: | | |
| Fixed Assets | 86,111 | 86,111 |
| Less: Accumulated Depreciation | <u>(48,170)</u> | <u>(43,101)</u> |
| Total Non-Current Assets | 37,941 | 43,010 |
| Total Assets | <u>82,720</u> | <u>94,536</u> |
| LIABILITIES & FUND EQUITY | | |
| CURRENT LIABILITIES: | | |
| Accounts Payable | 1,485 | 149 |
| Salaries Payable | 5,249 | 4,640 |
| Loan Payable | 8,774 | 8,774 |
| Vacation & Sick Leave Payable | 4,254 | 3,453 |
| Due to General Fund | <u>-0-</u> | <u>6,358</u> |
| Total Current Liabilities | 19,762 | 23,374 |
| LONG-TERM LIABILITIES | | |
| Loan Payable | <u>24,127</u> | <u>32,903</u> |
| Total Liabilities | 43,889 | 56,277 |
| FUND EQUITY: | | |
| Contribution from General Fund | 42,338 | 42,338 |
| Retained Earnings | <u>(3,507)</u> | <u>(4,079)</u> |
| Total Fund Equity | 38,831 | 38,259 |
| Total Liabilities & Fund Equity | <u>82,720</u> | <u>94,536</u> |

STATE OF MINNESOTA
 INSERTING
 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

| | FY83 | | FY82 | |
|--|-----------------------------|----------------|-----------------------------|----------------|
| | Quarter Ended 6/30/83 | Y-T-D | Quarter Ended 6/30/82 | Y-T-D |
| OPERATING REVENUE: | | | | |
| Gross Sales | 33,125 | 124,682 | 34,040 | 111,147 |
| OPERATING EXPENSES: | | | | |
| Salaries & Benefits (Note 4) | 26,148 | 104,828 | 27,972 | 99,798 |
| Rents & Leases | 844 | 3,377 | 787 | 3,148 |
| Repairs | 1,618 | 3,887 | 466 | 4,544 |
| Printing | -0- | 20 | 118 | 165 |
| Purchased Services | -0- | -0- | -0- | 2,582 |
| Supplies | -0- | 122 | 182 | 515 |
| Depreciation | 1,267 | 5,069 | 1,267 | 2,631 |
| Indirect Cost (Note 2) | <u>1,702</u> | <u>6,807</u> | <u>1,590</u> | <u>6,358</u> |
| Total Operating Expenses | 31,579 | 124,110 | 32,382 | 119,741 |
| OPERATING INCOME (LOSS) | 1,546 | 572 | 1,658 | (8,594) |
| NON-OPERATING INCOME | | | | |
| Miscellaneous | <u>-0-</u> | <u>-0-</u> | <u>-0-</u> | <u>-0-</u> |
| NET INCOME (LOSS) | 1,546 | 572 | 1,658 | (8,594) |
| Retained Earnings Beginning of Period | (4,886) | (4,079) | (2,872) | 4,515 |
| Adjustment to Retained Earnings (Note 5) | <u>(167)</u> | <u>-0-</u> | <u>(2,865)</u> | <u>-0-</u> |
| Retained Earnings End of Period | <u>(3,507)</u> | <u>(3,507)</u> | <u>(4,079)</u> | <u>(4,079)</u> |

STATE OF MINNESOTA
 INSERTING
 STATEMENT OF CHANGES IN FINANCIAL POSITION
 FY83

FY82

| | Quarter Ended 6/30/83 | Y-T-D | Quarter Ended 6/30/82 | Y-T-D |
|---|-----------------------------|----------------|-----------------------------|-----------------|
| FINANCIAL RESOURCES PROVIDED: | | | | |
| Net Income (Loss) | 1,546 | 572 | 1,658 | (8,594) |
| Add: Expenses Not Requiring Outlay of Working Capital: | | | | |
| Depreciation | 1,267 | 5,069 | 1,267 | 2,631 |
| Other Sources: | | | | |
| Cash Advance | <u>-0-</u> | <u>-0-</u> | <u>-0-</u> | <u>43,871</u> |
| Total Financial Resources Provided | 2,813 | 5,641 | 2,925 | 37,908 |
| FINANCIAL RESOURCES APPLIED: | | | | |
| Purchase of Fixed Asset | <u>-0-</u> | <u>-0-</u> | <u>-0-</u> | <u>43,871</u> |
| Retirement of Long-Term Liability | 2,194 | 8,776 | 2,194 | 2,194 |
| Increase in Current Portion of a Liability | <u>-0-</u> | <u>-0-</u> | <u>-0-</u> | <u>8,774</u> |
| Adjustment to Retained Earnings | <u>167</u> | <u>-0-</u> | <u>2,865</u> | <u>-0-</u> |
| Total Financial Resources Applied | 2,361 | 8,776 | 5,059 | 54,839 |
| INCREASE (DECREASE) IN WORKING CAPITAL | <u>452</u> | <u>(3,135)</u> | <u>(2,134)</u> | <u>(16,931)</u> |
| ELEMENTS OF CHANGE IN WORKING CAPITAL: | | | | |
| Cash | (1,468) | (6,933) | (49) | (7,395) |
| Accounts Receivable | 86 | 186 | 1,188 | 676 |
| Prepaid Expense | (505) | -0- | -0- | -0- |
| Accounts Payable | 282 | (1,336) | 2,363 | 10,048 |
| Salaries Payable | (2,482) | (609) | 1,210 | (4,640) |
| Loan Payable | -0- | -0- | -0- | (8,774) |
| Vacation & Sick Leave Payable | (566) | (801) | (488) | (488) |
| Due to General Fund | <u>5,105</u> | <u>6,358</u> | <u>(6,358)</u> | <u>(6,358)</u> |
| INCREASE (DECREASE) IN WORKING CAPITAL | <u>452</u> | <u>(3,135)</u> | <u>(2,134)</u> | <u>(16,931)</u> |

STATE OF MINNESOTA
INSERTING
FOOTNOTES TO 4TH QUARTER FINANCIAL STATEMENTS
FY83

Note 1: Summary of Significant Accounting Policies:

Inserting utilizes full accrual accounting.

Billings for service are reported with the point of service performed recognized as the billing date. No allowance is made for doubtful accounts.

Expenses are based on data received from the Statewide Accounting system (SWA) and accountant's manual records.

Fixed assets are recorded at historical costs less accumulated depreciation. Fixed assets are depreciated on straight line basis by class of assets with no salvage value.

Note 2: Indirect costs are allocated by Department of Finance for General Fund Services to Inserting. These costs were estimated at \$6,358 per year. The actual amount is \$6,807 per year.

Note 3: Legislation Affecting Inserting:

Inserting derives operating authority from Minnesota Statutes. M.S. 16.80.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1 (a), restricts Inserting contribution from the General Fund at \$42,338, effective July 1, 1979. All future profits or losses will be adjusted through the rate structure.

Note 4: Accrued Vacation and Vested Sick Leave:

Accrued Vacation and Vested Sick Leave for FY82 is shown as a adjustment to Salary & Benefits. This adjustment for the 4th quarter was \$567; Y-T-D total of \$801.

Note 5: Employee insurance refund of \$167 is shown as a reduction of salary expenses on the statements. Previous statements shown this as other income.

ADDRESSING AND MAIL INSERTING

F.Y. 1984 RATES

Addressing

| <u>Service:</u> | <u>Rate</u> |
|---------------------|-------------|
| Regular Labels | |
| Up to 1,000 | \$28.00 |
| Each Additional 100 | 2.60 |
| Selling | .05 |

| <u>Service:</u> | |
|-------------------|-------|
| Computer Labels | |
| Up to 1,000 | 35.00 |
| Each Addition 100 | 1.50 |

Mail Inserting

First 1,000 or Less

| <u>Number of Pieces</u> | <u>Rate</u> |
|-------------------------|-------------|
| 1 | \$18.50 |
| 2 | 21.50 |
| 3 | 24.50 |
| 4 | 28.50 |
| 5 | 32.00 |
| 6 | 36.00 |

Each Additional 1,000

| | |
|---|---------|
| 1 | \$10.50 |
| 2 | 11.50 |
| 3 | 12.50 |
| 4 | 14.00 |
| 5 | 15.00 |
| 6 | 16.50 |

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MAINTENANCE

Services Provided

This activity exists to provide a working environment necessary to satisfy the health, safety and comfort of approximately 22,500 people in state-owned buildings located in the metropolitan area.

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

Rates are based on estimated costs of operating such as labor, materials and overhead plus/minus any prior years income/loss.

STATE OF MINNESOTA
CENTRAL MAINTENANCE
BALANCE SHEET

June 30,

| | 1983 | 1982 |
|-----------------------------------|----------------------|----------------------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash | 32,631 | 52,490 |
| Accounts Receivable | <u>38,271</u> | <u>8,344</u> |
| Total Current Assets | 70,902 | 60,834 |
| NON-CURRENT ASSETS: | | |
| Fixed Assets | 7,834 | 7,834 |
| Less: Accumulated Depreciation | <u>(1,044)</u> | <u>(261)</u> |
| Total Non-Current Assets | 6,790 | 7,573 |
| Total Assets | <u><u>77,692</u></u> | <u><u>68,407</u></u> |
| LIABILITIES AND FUND EQUITY | | |
| CURRENT LIABILITIES: | | |
| Accounts Payable | 1,902 | 201 |
| Salaries Payable | 3,832 | 3,607 |
| Due to General Fund | 27,757 | 50,169 |
| Vacation & Sick Leave Payable | 8,752 | 7,183 |
| Loan Payable | <u>1,567</u> | <u>1,567</u> |
| Total Current Assets | 43,810 | 62,727 |
| LONG-TERM LIABILITIES: | | |
| Loan Payable | <u>4,307</u> | <u>5,875</u> |
| Total Liabilities | 48,117 | 68,602 |
| FUND EQUITY: | | |
| Contributions from General Fund | 37,000 | 37,000 |
| Retained Earnings | <u>(7,425)</u> | <u>(37,195)</u> |
| Total Fund Equity | 29,575 | (195) |
| Total Liabilities and Fund Equity | <u><u>77,692</u></u> | <u><u>68,407</u></u> |

STATE OF MINNESOTA
CENTRAL MAINTENANCE
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

| | FY83 | | FY82 | |
|--|-----------------------------|----------------|-----------------------------|-----------------|
| | Quarter Ended 6/30/83 | Y-T-D | Quarter Ended 6/30/82 | Y-T-D |
| OPERATING REVENUE: | | | | |
| Gross Sales | 57,372 | 203,028 | 39,006 | 127,043 |
| OPERATING EXPENSES: | | | | |
| Salaries & Benefits (Note 3) | 27,947 | 103,740 | 17,694 | 69,562 |
| Repairs | — | 41 | 13 | 23 |
| Purchased Services | 641 | 1,652 | — | — |
| Communications | 299 | 1,023 | — | — |
| Travel | 240 | 1,415 | 2,819 | 5,721 |
| Utility Service | — | — | — | 87 |
| Fees | — | — | — | 350 |
| Insurance | 18 | 73 | 40 | 160 |
| Supplies | 13,271 | 30,208 | 5,273 | 16,514 |
| Depreciation | 196 | 783 | 261 | 261 |
| Indirect Cost (Note 1) | 2,904 | 11,617 | 2,670 | 10,680 |
| Division Overhead | 5,732 | 22,706 | 8,192 | 34,838 |
| Printing & Binding | — | — | 351 | 351 |
| Total Operating Expenses | 51,248 | 173,258 | 37,313 | 138,547 |
| OPERATING INCOME (LOSS) | 6,124 | 29,770 | 1,693 | (11,504) |
| NON-OPERATING INCOME | | | | |
| Miscellaneous | — | — | — | — |
| NET INCOME (LOSS) | 6,124 | 29,770 | 1,693 | (11,504) |
| Retained Earnings Beginning of Period | (13,588) | (37,195) | (31,790) | (26,203) |
| Adjustment to Retained Earnings (Note 4) | 39 | — | (7,098) | 512 |
| Retained Earnings End of Period | <u>(7,425)</u> | <u>(7,425)</u> | <u>(37,195)</u> | <u>(37,195)</u> |

STATE OF MINNESOTA
CENTRAL MAINTENANCE
STATEMENT OF CHANGES IN FINANCIAL POSITION

| | FY83 | | FY82 | |
|---|-----------------------------|---------------|-----------------------------|-----------------|
| | Quarter Ended 6/30/83 | Y-T-D | Quarter Ended 6/30/82 | Y-T-D |
| FINANCIAL RESOURCES PROVIDED: | | | | |
| Net Income (Loss) | 6,124 | 29,770 | 1,693 | (11,504) |
| Loan | -0- | -0- | 7,834 | 7,834 |
| Add: Expenses Not Requiring Outlay of Working Capital: | | | | |
| Depreciation | <u>196</u> | <u>783</u> | <u>261</u> | <u>261</u> |
| Total Financial Resources Provided | 6,320 | 30,553 | 9,788 | (3,409) |
| FINANCIAL RESOURCES APPLIED: | | | | |
| Adjustment to Retained Earnings | (39) | -0- | 7,098 | (512) |
| Decrease in Long-Term Liability | 392 | 1,568 | 392 | 392 |
| Purchase of Fixed Asset | -0- | -0- | -0- | 7,834 |
| Increase in Current Portion of a Liability | <u>-0-</u> | <u>-0-</u> | <u>1,567</u> | <u>1,567</u> |
| Total Financial Resources Applied | 353 | 1,568 | 9,057 | 9,281 |
| INCREASE (DECREASE) IN WORKING CAPITAL | <u>5,967</u> | <u>28,985</u> | <u>731</u> | <u>(12,690)</u> |
| ELEMENTS OF CHANGE IN WORKING CAPITAL: | | | | |
| Cash | (59,690) | (19,859) | 21,599 | 28,917 |
| Accounts Receivable | 8,065 | 29,927 | (909) | (24,533) |
| Accounts Payable | 5,735 | (1,701) | 7,809 | 16,635 |
| Salaries Payable | (1,609) | (225) | 1,631 | 19,433 |
| Due to General Fund | 53,399 | 22,412 | (24,965) | (50,169) |
| Vacation & Sick Leave Payable | 67 | (1,569) | (1,406) | (1,406) |
| Loan Payable | -0- | -0- | (1,567) | (1,567) |
| Prepaid Expense | <u>-0-</u> | <u>-0-</u> | <u>(1,461)</u> | <u>-0-</u> |
| INCREASE (DECREASE) IN WORKING CAPITAL | <u>5,967</u> | <u>28,985</u> | <u>731</u> | <u>(12,690)</u> |

STATE OF MINNESOTA
CENTRAL MAINTENANCE
FOOTNOTES TO 4TH QUARTER FINANCIAL STATEMENTS
FY83

Note 1. Summary of Significant Accounting Policies:

Central Maintenance utilized full accrual accounting.

Billing for service are reported with the point of service performed recognized as the billing date. No allowance is made for doubtful accounts.

Expenses are based on data received from the Statewide Accounting system (SWA) and accountant's manual records.

Fixed assets are recorded at historical costs less accumulated depreciation. Fixed assets are depreciated on straight line basis by class of assets with no salvage value.

Indirect costs are allocated by Department of Finance for General Fund Services to Central Maintenance. These costs were estimated at \$10,680 per year. The actual amount is \$11,617 per year.

Note 2: Legislation Affecting Central Maintenance:

Central Maintenance derives operating authority from Minnesota Statutes M.S. 16.80.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1 (a), restricts Central Maintenance contribution from the General Fund at \$37,000 effective July 1, 1979. All future profits or losses will be adjusted through the rate structure.

Note 3: Accrued Vacation and Vested Sick Leave:

Accrued Vacation and Sick Leave is shown as a adjustment to Salary & Benefits. 4th Quarter adjustment was (\$67), or Y-T-D adjustment of \$1,569.

Note 4: Adjustment to Retained Earnings:

| | |
|---|------------|
| Insurance Expense Overstated for First 3 Qtrs. | 46 |
| Employee Insurance Refund is Shown as a Reduction of Salary | |
| Expenses on the Statements, Previous Statement Shown as Other Income. | <u>(7)</u> |
| Total Adjustment to Retained Earnings | 39 |

STATE OF MINNESOTA

DEPARTMENT Administration

Office Memorandum

TO : All State Agencies

DATE: June 29, 1983

FROM : James L. Ware, Director
Plant Management Division.

PHONE: 296-9901

SUBJECT: Revolving Fund Rates Effective July 1, 1983

The Department of Finance has approved Plant Management's rates for Fiscal Year 84 as follows:

| | <u>Regular Hourly Rate</u> | <u>Premium Hourly Rate</u> |
|--|--------------------------------|--------------------------------|
| Central Operations (Trades Personnel) | \$25.00 | \$30.00 |
| Delivery Service/Move Crew | \$20.00 | \$24.50 |

The users of the Automation System will continue to be billed by point. The cost for Fiscal Year 84 will be \$150.00 per point.

All rates will be subject to review in January of 1984.

Any agency requesting work to be performed by Plant Management should submit a Work Request, Form Number PM 00084-03, to the following address: Administration, Plant Management, 50 Sherburne Avenue, G-25, St. Paul, MN 55155. These forms are available through Central Stores.

If you have any questions regarding the rates or the procedure for requesting work, please give our office a call at 296-9900.

JLW:me

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 estimated operating costs of the present fleet, vehicle depreciation costs plus/minus any prior years income/loss, and estimated miles driven.

STATE OF MINNESOTA
CENTRAL MOTOR POOL
COMPARATIVE STATEMENT OF CHANGES

| | FY3 | Audited FY2 |
|------------------------------------|------------------|------------------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash | 172,819 | 486,205 |
| Accounts Receivable | 324,130 | 282,518 |
| Prepaid Insurance | 15,437 | 17,300 |
| Supplies | 29,842 | 37,686 |
| Scrap | <u>-0-</u> | <u>2,512</u> |
| Total Current Assets | 542,228 | 826,221 |
| NON-CURRENT ASSETS: | | |
| Vehicles | 5,091,439 | 4,902,888 |
| Less: Accumulated Depreciation | (2,332,985) | (2,129,119) |
| Shop Equipment | 37,238 | 33,152 |
| Less: Accumulated Depreciation | (13,912) | (12,562) |
| Car Wash | 29,405 | 29,405 |
| Less: Accumulated Depreciation | (15,173) | (12,232) |
| Parking Lot | 43,249 | 43,249 |
| Less: Accumulated Depreciation | (7,931) | (5,767) |
| Office Equipment | 9,137 | 9,137 |
| Less: Accumulated Depreciation | (4,070) | (3,436) |
| Total Non-Current Assets | <u>2,836,397</u> | <u>2,854,715</u> |
| Total Assets | <u>3,378,625</u> | <u>3,680,936</u> |
| LIABILITIES AND FUND EQUITY | | |
| CURRENT LIABILITIES: | | |
| Accounts Payable | 108,065 | 245,181 |
| Salaries Payable | 17,832 | 15,134 |
| Employee Benefits Payable | 18,446 | 16,051 |
| Loans Payable to the General Fund | 1,033,456 | 742,592 |
| Due to General Fund | <u>-0-</u> | <u>490,000</u> |
| Total Current Liabilities | 1,177,799 | 1,508,958 |
| NON-CURRENT LIABILITIES: | | |
| Loans Payable to the General Fund | <u>1,717,410</u> | <u>1,642,343</u> |
| Total Liabilities | 2,895,209 | 3,151,300 |
| FUND EQUITY: | | |
| Contribution from the General Fund | 252,000 | 252,000 |
| Retained Earnings | <u>231,416</u> | <u>277,636</u> |
| Total Fund Equity | 483,416 | 529,636 |
| Total Liabilities and Fund Equity | <u>3,378,625</u> | <u>3,680,936</u> |

FINAL

STATE OF MINNESOTA
CENTRAL MOTOR POOL
COMPARATIVE STATEMENT OF REVENUE, EXPENSES AND CHANGES IN RETAINED EARNINGS
(NOTE 3)

| | FY3 | Audited FY2 |
|--|------------------|------------------|
| OPERATING REVENUE: | | |
| Vehicle Rental | 2,258,795 | 2,667,135 |
| Miscellaneous | 297 | -0- |
| Less: Refunds | (75) | -0- |
| Total Operating Revenue | <u>2,259,017</u> | <u>2,667,135</u> |
| OPERATING EXPENSES: | | |
| Salaries & Benefits | 376,225 | 343,099 |
| Employee Benefits | 2,395 | 1,341 |
| Rent - Space | 53,888 | 48,849 |
| - Equipment | 70 | 429 |
| Repair - Vehicle | 54,721 | 60,904 |
| Less: Reimbursement | (46,030) | (43,504) |
| Repair - Other | 15,516 | 4,096 |
| Insurance | 32,737 | 33,608 |
| Printing | 2,612 | 2,901 |
| Data Processing | 37 | 43 |
| Purchased Services | 8,351 | 10,432 |
| Communication | 4,593 | 5,864 |
| Travel - In State | 473 | 1,381 |
| - Out State | 896 | 743 |
| Freight | -0- | 37 |
| Fees | 1,831 | 1,473 |
| Less: Reimbursement | -0- | (17) |
| Gas & Oil | 868,845 | 981,912 |
| Less: Reimbursement | (73,518) | (79,324) |
| Shop Supplies | 5,751 | 7,660 |
| Less: Reimbursement | (1,007) | (2,420) |
| Office Supplies | 1,961 | 5,059 |
| Auctioning Expense (Note 5) | 7,984 | -0- |
| Miscellaneous Supplies | 6,787 | 8,387 |
| Indirect Cost | 184,142 | 55,830 |
| Depreciation - Fleet | 904,768 | 888,039 |
| - COSP (Note 7) | 7,556 | 7,592 |
| Reimbursement, Penschol Program (Note 6) | (13,309) | -0- |
| Parts & Tires | 101,005 | 114,450 |
| Less: Reimbursement | -0- | (1,638) |
| Total Operating Expense | <u>2,509,280</u> | <u>2,518,553</u> |
| OPERATING INCOME (LOSS) | (250,263) | 148,582 |
| NON-OPERATING ITEMS | | |
| Gain on Sale of Fixed Assets | 195,734 | 60,611 |
| Other Income | 8,310 | -0- |
| NET INCOME | (46,219) | 194,483 |
| Retained Earnings Beginning Of Period | 277,636 | 131,568 |
| Prior Period Adjustment | -0- | 194,483 |
| Retained Earnings Beginning of Period Restated | -0- | 83,153 |
| Retained Earnings End of Period | D-3 231,417 | 277,636 |

STATE OF MINNESOTA
CENTRAL MOTOR POOL
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
(NOTE 3)

| | FY3 | FY2 |
|--|---|------------------|
| FINANCIAL RESOURCES PROVIDED: | | |
| Net Income (Loss) | (46,219) | 146,068 |
| Add: Expenses Not Requiring Outlay of Working Capital: | | |
| Depreciation | 912,324 | 887,631 |
| Conversion of Non-Current Asset to an Expense | -0- | 1,084 |
| Less: Credits Not Generating Working Capital: | | |
| Gain on Sale of Capitalized Assets | (195,734) | (60,609) |
| Other Sources: | | |
| Conversion of Non-Current Asset to Current Asset | -0- | 2,512 |
| Proceeds from Sale of Fixed Assets | 446,237 | 281,279 |
| Advance from the General Fund | <u>1,277,240</u> | <u>1,253,958</u> |
| Total Financial Resources Provided | 2,393,848 | 2,511,923 |
| FINANCIAL RESOURCES APPLIED: | | |
| Purchase of Capitalized Assets | 1,144,510 | 1,329,206 |
| Retirement of Long-Term Liabilities | <u>1,202,172</u> | <u>1,392,275</u> |
| Total Financial Resources Applied | 2,346,682 | 2,721,481 |
| INCREASE (DECREASE) IN WORKING CAPITAL: | <u>47,166</u> | <u>(209,558)</u> |
| ELEMENTS OF CHANGE IN WORKING CAPITAL: | <u>INCREASE (DECREASE) IN WORKING CAPITAL</u> | |
| Cash | (313,386) | 180,434 |
| Accounts Receivable | 41,612 | 20,743 |
| Prepaid Insurance | (1,863) | 992 |
| Supplies | (7,844) | (7,738) |
| Scrap | (2,512) | 2,512 |
| Accounts Payable | 137,116 | (99,883) |
| Salaries Payable | (2,698) | (15,134) |
| Employee Benefits Payable | (2,395) | (16,051) |
| Loans Payable | (290,864) | (285,583) |
| Due to the General Fund | <u>490,000</u> | <u>10,000</u> |
| INCREASE (DECREASE) IN WORKING CAPITAL: | <u>47,166</u> | <u>(209,558)</u> |

STATE OF MINNESOTA
CENTRAL MOTOR POOL
FOOTNOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies:

The Central Motor Pool (CMP) utilizes full accrual accounting except for certain expenses.

Central Motor vehicles rentals are accrued to the period the vehicle was returned.

Expenses are based on data received from the Statewide Accounting System (SWA). See Note 3.

Vehicle insurance cost is capitalized as a prepaid expense when purchased and amortized over the period of coverage.

Fixed assets are recorded at historical cost less accumulated depreciation, which is calculated based on straight-line over estimated useful life of the asset.

Basis of depreciation by item indicated:

| <u>Item</u> | <u>Life</u> | <u>Salvage Value</u> |
|---------------------------|-------------|----------------------|
| Vehicles | 40 Months | 25% |
| Parking Lot | 20 Years | zero |
| Car Wash | 10 Years | zero |
| Shop and Office Equipment | Various* | zero |

*As determined by Inventory Management Division of the Department of Administration.

Consumable Inventory (Gasoline, parts and tires) value is based on a FIFO cost flow assumption.

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 3 restrict "Paid-In-Capital": amounts to \$0.00.

Retained Earnings equal to the book value on hand at June 30, 1979, were recorded on the balance sheet as due to the General Fund as if the fixed assets had been obtained under advances authorized by M.S. 16A.126. As these assets are depreciated, the "advance" is paid off using cash generated from depreciation. During this period \$490,000 was paid back to the General Fund.

2. Expenses are based on payments in SWA per closing BEER.

4. Depreciation expense for the Fleet & Shop and Office Equipment is based on the automated system.

5. Auction expense is the cost incurred when selling vehicles via Auction. Previously this cost was included in the Gain and Loss account.

6. The CMP is participating in a program of "Reliability Fleet Testing of Alcohol/Gasoline Fuel Blends." The \$13,309 includes:

| | |
|------------------------------|---------|
| A. Supplemental Cost of Fuel | \$9,727 |
| B. Participation Incentive | 764 |
| C. Supplies and Repairs | 2,215 |
| D. Salary | 603 |

7. COSEP is acronym for Car Wash, Office Equipment, Shop Equipment and Parking Lot.

STATE OF MINNESOTA

DEPARTMENT Administration

Office Memorandum

TO : All Departments & Agencies

DATE: July 18, 1983

FROM : Glenn H. Johnston, Director
Central Motor Pool Division *GHJ*

PHONE: 6-6781

SUBJECT: Central Motor Pool Rates for FY84

Effective July 1, 1983 the following rates will be in effect:

| | <u>Mileage</u> | <u>Month</u> | <u>Week</u> | <u>Day</u> | <u>½ Day</u> |
|-----------------------------|----------------|--------------|-------------|------------|--------------|
| Subcompact | 6.5¢ | \$126.00 | \$32.00 | \$7.00 | \$4.00 |
| Subcompact Station Wagon | 6.5¢ | \$126.00 | \$32.00 | \$7.00 | \$4.00 |
| Compact | 7.25¢ | \$129.00 | \$32.00 | \$7.00 | \$4.00 |
| Compact Station Wagon | 7.25¢ | \$129.00 | \$32.00 | \$7.00 | \$4.00 |
| Intermediate | 9.0¢ | \$132.00 | \$33.00 | \$7.00 | \$4.00 |
| Station Wagon | 9.0¢ | \$131.00 | \$33.00 | \$7.00 | \$4.00 |
| Van | 12.5¢ | \$153.00 | \$38.00 | \$8.00 | \$4.00 |
| Passenger Van | 12.0¢ | \$176.00 | \$44.00 | \$9.00 | \$4.50 |
| Truck-Pickup | 9.5¢ | \$224.00 | \$55.00 | \$11.00 | \$5.50 |
| Carryall | 12.5¢ | \$200.00 | \$50.00 | \$10.00 | \$5.00 |

SERVICES

| | |
|----------|------------------|
| Shop | \$24.00 per hour |
| Car Wash | \$2.00 per car |
| Parts | 18% mark-up |

These rates include gasoline, oil, tires, all normal operating maintenance, bodily injury and property damage liability insurance.

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 estimated cost of operation plus/minus any prior years income/loss to the estimated costs of goods sold. The average markup rate is 31.5%. The forms handling charge is cost plus \$3.00 per hour.

STATE OF MINNESOTA
CENTRAL STORES
BALANCE SHEET

June 30.

| | 1983 | 1982 |
|---------------------------------|------------------|-----------------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash | 198,221 | 231,993 |
| Accounts Receivable | 103,491 | 71,099 |
| Inventory | 341,626 | 316,282 |
| Due from General Fund | <u>-0-</u> | <u>12,773</u> |
| Total Current Assets | 643,338 | 632,147 |
| NON-CURRENT ASSETS: | | |
| Fixed Assets | 56,379 | 55,647 |
| Less: Accumulated Depreciation | (39,480) | (35,703) |
| Building Improvement | 91,306 | 91,306 |
| Less: Accumulated Depreciation | (31,511) | (26,874) |
| Land Improvement | <u>8,055</u> | <u>8,055</u> |
| Total Non-Current Assets | 84,749 | 92,431 |
| Total Assets | <u>728,087</u> | <u>724,578</u> |
| LIABILITIES AND FUND EQUITY | | |
| CURRENT LIABILITIES: | | |
| Salaries Payable | 11,158 | 10,043 |
| Accounts Payable | 107,147 | 92,463 |
| Credit Memos Outstanding | 1,877 | 3,040 |
| Loans Payable | 1,000 | 1,000 |
| Vacation & Sick Leave Payable | <u>27,593</u> | <u>18,638</u> |
| Total Current Liabilities | 148,775 | 125,204 |
| LONG-TERM LIABILITIES: | | |
| Loans Payable | <u>1,500</u> | <u>2,500</u> |
| Total Liabilities | 150,275 | 127,704 |
| FUND EQUITY: | | |
| Contributions from General Fund | 691,000 | 691,000 |
| Retained Earnings | <u>(113,188)</u> | <u>(94,126)</u> |
| Total Fund Equity | 577,812 | 596,874 |
| Total Liabilities & Fund Equity | <u>728,087</u> | <u>724,578</u> |

FINAL

STATE OF MINNESOTA
CENTRAL STORES
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

| | FY83 | | FY82 | |
|---------------------------------------|-----------------------------|------------------|-----------------------------|------------------|
| | Quarter Ended 6/30/83 | Y-T-D | Quarter Ended 6/30/82 | Y-T-D |
| OPERATING REVENUE: | | | | |
| Gross Sales | 517,694 | 2,211,168 | 189,239 | 2,080,433 |
| Less: Returns | (2,625) | (9,611) | (1,187) | (21,608) |
| Cost of Goods Sold | <u>411,568</u> | <u>1,725,095</u> | <u>161,815</u> | <u>1,709,062</u> |
| Gross Margin | 103,501 | 476,462 | 26,237 | 349,763 |
| OPERATING EXPENSES: | | | | |
| Salaries & Benefits | 59,047 | 248,120 | 20,926 | 242,460 |
| Rents | 13,154 | 52,616 | 3,960 | 47,525 |
| Repairs | 794 | 2,339 | 235 | 2,069 |
| Printing | 38 | 38 | 23 | 245 |
| Data Processing | 112 | 513 | 30 | 551 |
| Purchased Services | 9,159 | 36,806 | 2,950 | 33,909 |
| Communications | 1,102 | 2,966 | 255 | 2,929 |
| Travel | -0- | -0- | -0- | 3 |
| Freight | 15,240 | 61,591 | 4,917 | 57,859 |
| Fees | -0- | 110 | -0- | 150 |
| Supplies | 1,388 | 5,424 | 272 | 3,786 |
| Depreciation | 1,198 | 3,880 | 298 | 3,572 |
| Amortization | 1,163 | 4,637 | 386 | 4,637 |
| Indirect Cost | <u>30,431</u> | <u>121,844</u> | <u>7,114</u> | <u>85,375</u> |
| Total Operating Expense | 132,826 | 540,884 | 41,366 | 485,075 |
| OPERATING INCOME (LOSS) | (29,325) | (64,422) | (15,129) | (135,312) |
| NON-OPERATING INCOME: | | | | |
| Miscellaneous | 65 | 879 | -0- | 792 |
| Forms Handling | <u>9,269</u> | <u>44,481</u> | <u>5,067</u> | <u>56,031</u> |
| Total Non-Operating Income | 9,334 | 45,360 | 5,067 | 56,823 |
| NET INCOME (LOSS) | (19,991) | (19,062) | (10,062) | (78,489) |
| Retained Earnings Beginning of Period | (92,865) | (94,126) | (81,349) | 34,480 |
| Adjustment to Retained Earnings | <u>(332)</u> | <u>-0-</u> | <u>(2,715)</u> | <u>(50,117)</u> |
| Retained Earnings End of Period | <u>(113,188)</u> | <u>(113,188)</u> | <u>(94,126)</u> | <u>(94,126)</u> |

STATE OF MINNESOTA
CENTRAL STORES
STATEMENT OF CHANGES IN FINANCIAL POSITION

| | FY83 | | FY82 | |
|---|-----------------------------|-----------------|-----------------------------|------------------|
| | Quarter Ended 6/30/83 | Y-T-D | Quarter Ended 6/30/82 | Y-T-D |
| FINANCIAL RESOURCES PROVIDED: | | | | |
| Net Income | (19,991) | (19,062) | (10,062) | (78,489) |
| Gain on Trade-in of Equipment | -0- | -0- | -0- | -0- |
| Proceeds from Trade-In of Equipment | -0- | -0- | -0- | -0- |
| Add: Expenses Not Requiring Outlay of Working Capital: | | | | |
| Depreciation | 1,198 | 3,880 | 298 | 3,572 |
| Amortization | 1,163 | 4,637 | 386 | 4,637 |
| Other Sources: | | | | |
| Adjustment to Retained Earnings Not Affecting Working Capital: | | | | |
| Amortization | -0- | -0- | 346 | -0- |
| Depreciation | -0- | -0- | (1,841) | -0- |
| Loss on Asset Written Off | -0- | -0- | 884 | 884 |
| Total Financial Resources Provided | (17,630) | (10,545) | (9,989) | (69,396) |
| FINANCIAL RESOURCES APPLIED: | | | | |
| Decrease in Long-Term Liability | 250 | 1,000 | 250 | 1,000 |
| Purchase of Equipment | -0- | 835 | -0- | -0- |
| Adjustment to Retained Earnings | 19 | -0- | 2,715 | 50,117 |
| Total Financial Resources Applied | 269 | 1,835 | 2,965 | 51,117 |
| INCREASE (DECREASE) IN WORKING CAPITAL: | <u>(17,899)</u> | <u>(12,380)</u> | <u>(12,954)</u> | <u>(120,513)</u> |
| ELEMENTS OF CHANGE IN WORKING CAPITAL: | | | | |
| Cash | (128,270) | (33,772) | (124,161) | (45,116) |
| Accounts Receivable | 11,892 | 32,392 | (7,231) | (4,598) |
| Inventory | 34,367 | 25,344 | (6,264) | (82,769) |
| Due from General Fund | (12,773) | (12,773) | 12,773 | -0- |
| Accounts Payable | (9,035) | (14,664) | 118,223 | 18,588 |
| Salaries Payable | (4,288) | (1,115) | (2,358) | (1,240) |
| Credit Memos | (838) | 1,163 | (368) | (2,060) |
| Loans Payable | -0- | -0- | -0- | 250 |
| Vacation & Sick Leave Payable | (367) | (8,955) | (3,568) | (3,568) |
| Due to General Fund | 91,413 | -0- | -0- | -0- |
| INCREASE (DECREASE) IN WORKING CAPITAL: | <u>(17,899)</u> | <u>(12,380)</u> | <u>(12,954)</u> | <u>(120,513)</u> |

STATE OF MINNESOTA
CENTRAL STORES
FOOTNOTES TO FINANCIAL STATEMENTS
FY83

Note 1. Summary of Significant Accounting Policies:

Central Stores utilizes full accrual accounting.

Billings for services are reported with the point of service performed recognized as the billing date. No allowance is made for doubtful accounts.

Expenses are based on data received from the Statewide Accounting System (SWA) and accountant's manual records.

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

Amortization expense is taken on a building improvement that will be amortized over twenty-one years, starting with fiscal year 1977. The improvement cost was \$89,406 or an annual amortization rate of \$4,257 per year.

Note 2. Indirect costs are allocated by Department of Finance for General Fund Services to Central Stores.

Note 3. Legislation Affecting Central Stores:

Central Stores derives operating authority from Minnesota Statutes M.S. 16.80.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1 (a) restricts Central Stores contributions from the General Fund at \$691,000 effective July 1, 1979. All future profits or losses will be adjusted through the rate structure.

| Note 4. <u>Cost of Goods Sold:</u> | 4th. Qtr. | Y-T-D |
|------------------------------------|----------------|------------------|
| Beginning Inventory | 307,259 | 316,282 |
| Purchases | <u>445,935</u> | <u>1,750,439</u> |
| Goods Available for Sale | 753,194 | 2,066,721 |
| Less: Ending Inventory | <u>341,626</u> | <u>341,626</u> |
| Cost of Goods Sold | 411,568 | 1,725,095 |

Note 5. Accrued Vacation and Vested Sick Leave:

Accrued vacation and vested sick leave is shown as a adjustment to salary and benefits. This adjustment for FY83 is \$8,955.

Note 6. Adjustments to Retained Earnings

| | |
|---|-------------|
| Gain on Sale of Equipment Shown on Previous Statement in Error | \$(313) |
| Sales for FY82 Overstated | <u>(19)</u> |
| Total Adjustment | \$(332) |

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
INFORMATION SERVICES BUREAU

Services Provided

The Information Services Bureau 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 estimated costs of operating, such as, labor, materials and overhead plus/minus any prior years income/loss.

STATE OF MINNESOTA
COMPUTER SERVICES - INTERNAL SERVICE FUND
STATEMENT OF FINANCIAL POSITION
JUNE 30

| | 1983 | 1982 |
|--|----------------------|----------------------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash | 1,054,882.60 | 3,470,543.70 |
| Accounts Receivable - Trade (Note 1) | 1,948,475.90 | 1,532,272.70 |
| Accounts Receivable - Equipment (Note 1) | 614,633.70 | <u>-0-</u> |
| Total Current Assets | 3,617,992.20 | 5,002,816.40 |
| NON-CURRENT ASSETS: | | |
| Fixed Assets (Note 1) | 10,160,240.50 | 7,246,519.13 |
| Less: Accumulated Depreciation | (5,046,421.44) | (4,503,180.11) |
| Capitol Leases (Note 2) | 3,106,393.86 | 3,504,074.74 |
| Less: Accumulated Amortization | (880,288.10) | (830,049.23) |
| Leasehold Improvement (Note 1) | 221,342.65 | 221,342.65 |
| Less: Accumulated Amortization | (221,342.65) | (221,342.65) |
| Accounts Receivable - Equipment (Note 1) | 1,154,232.30 | <u>-0-</u> |
| Total Non-Current Assets | 8,494,157.12 | 5,417,364.53 |
| Total Assets | <u>12,112,149.32</u> | <u>10,420,180.93</u> |
| LIABILITIES AND FUND EQUITY | | |
| CURRENT LIABILITIES: | | |
| Accounts Payable | 434,621.37 | 513,819.09 |
| Contracts Payable: (Note 2) | | |
| Capital Leases | 888,731.02 | 843,279.43 |
| Installment Purchases | 1,311,023.65 | 612,960.78 |
| Loans Payable (Note 3) | 320,514.40 | 320,514.40 |
| Salaries Payable | 322,720.75 | 303,129.28 |
| Compensated Absences Payable | 508,640.03 | 435,454.45 |
| Deferred Revenue | <u>-0-</u> | <u>73,360.67</u> |
| Total Current Liabilities | 3,786,251.22 | 3,102,518.10 |
| LONG-TERM LIABILITIES: | | |
| Contracts Payable: (Note 2) | | |
| Capital Leases | 1,227,539.49 | 1,874,740.24 |
| Installment Purchases | 3,283,626.23 | 477,462.68 |
| Loans Payable (Note 3) | 674,794.00 | 995,308.40 |
| Deferred Revenue | <u>-0-</u> | <u>285,479.72</u> |
| Total Long Term Liabilities | 5,185,959.72 | 3,632,991.04 |
| Total Liabilities | 8,972,210.94 | 6,735,509.14 |
| FUND EQUITY: (Note 4) | | |
| Contributions from General Fund | 2,156,000.00 | 2,156,000.00 |
| Retained Earnings | <u>983,938.38</u> | <u>1,528,671.79</u> |
| Total Fund Equity | 3,139,938.38 | 3,684,671.79 |
| Total Liabilities and Fund Equity | <u>12,112,149.32</u> | <u>10,420,180.93</u> |

STATE OF MINNESOTA
COMPUTER SERVICES - INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
YEAR ENDED JUNE 30

| | 1983 | 1982 |
|---|-------------------|---------------------|
| OPERATING REVENUE: | | |
| Billings for Computer Services (Note 1) | 15,124,619.28 | 14,286,464.81 |
| Earned Revenue from Prebillings | <u>-0-</u> | <u>37,889.92</u> |
| Total Operating Revenue | 15,124,619.28 | 14,324,354.73 |
| OPERATING EXPENSES: (Note 1) | | |
| Salaries and Benefits | 6,618,888.33 | 6,232,400.12 |
| Rent - Data Processing Equipment (Note 2) | 1,487,855.51 | 2,467,608.20 |
| Rent - Floor Space | 330,197.04 | 308,262.96 |
| Other Rent | 44,392.16 | 34,684.43 |
| Data Processing | 1,036,885.57 | 738,958.72 |
| Depreciation (Note 1 & 2) | 1,489,002.40 | 827,479.68 |
| Amortization (Note 2) | 666,076.23 | 496,744.79 |
| Maintenance Contracts & Repairs | 1,785,932.24 | 1,320,102.00 |
| Printing | 298,052.65 | 290,539.36 |
| Microfilming | 228,286.49 | 220,677.99 |
| Professional and Technical Services | 5,000.00 | <u>-0-</u> |
| Purchased Services | 84,625.30 | 72,698.12 |
| Communications | 201,963.99 | 172,308.36 |
| Travel | 43,491.83 | 33,786.61 |
| Utilities | 180,834.73 | 192,213.21 |
| Materials and Supplies (Note 1) | 239,563.67 | 88,924.52 |
| Interest (Note 2) | 586,811.32 | 315,855.35 |
| Indirect Costs (Note 1) | 334,377.00 | 252,732.00 |
| General | <u>21,844.10</u> | <u>19,597.93</u> |
| Total Operating Expenses | 15,684,080.56 | 14,085,574.35 |
| OPERATING INCOME (LOSS) | (559,461.28) | 238,780.38 |
| NON-OPERATING REVENUE (EXPENSES): | | |
| Gain on Fixed Assets | <u>14,727.87</u> | <u>3,601.66</u> |
| Total Non-Operating Revenue (Expenses) | 14,727.87 | 3,601.66 |
| INCOME (LOSS) BEFORE CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING METHOD | <u>-0-</u> | 242,382.04 |
| CUMULATIVE EFFECT OF CHANGE IN ACCOUNTING METHOD PRIOR TO 1982 | <u>-0-</u> | (338,799.48) |
| NET INCOME (LOSS) | (544,733.41) | (96,417.44) |
| Retained Earnings Beginning of Period | 1,528,671.79 | 1,661,283.66 |
| Adjustment for Prior Fiscal Years Billings and Credits | <u>-0-</u> | <u>(36,194.43)</u> |
| Retained Earnings End of Period | <u>983,938.38</u> | <u>1,528,671.79</u> |

STATE OF MINNESOTA
COMPUTER SERVICES - INTERNAL SERVICE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED JUNE 30

| | 1983 | 1982 |
|--|---|-----------------------|
| FINANCIAL RESOURCES PROVIDED: | | |
| Net Loss | (544,733.41) | (96,417.44) |
| Add: Expenses Not Requiring Outlay of Working Capital: | | |
| Depreciation | 1,489,002.40 | 827,479.68 |
| Amortization | 666,076.23 | 496,744.79 |
| Less: Credits Not Generating Working Capital: | | |
| Gain on Fixed Assets | (14,727.87) | (3,601.66) |
| Other Sources: | | |
| Proceeds from Prebillings | 788,537.69 | 285,479.72 |
| Proceeds from Disposal of Fixed Assets | 6,727.87 | 4,127.19 |
| General Fund Loans | -0- | 787,692.00 |
| Long Term Borrowing - Capital Leases | 246,800.00 | 2,859,593.86 |
| Long Term Borrowing - Installment Purchases | 5,066,158.09 | 162,136.65 |
| Equipment Sale on Account | 614,633.70 | -0- |
| Total Financial Resources Provided | <u>8,318,474.70</u> | <u>5,323,234.79</u> |
| FINANCIAL RESOURCES APPLIED: | | |
| Purchase of Fixed Assets | 6,380,242.61 | 1,380,625.36 |
| Acquisition of Equipment Under Capital Lease | 246,800.00 | 2,859,593.86 |
| Retirement of Long Term Liabilities | 3,759,989.41 | 2,194,113.10 |
| Prior Period Adjustment | -0- | 36,194.43 |
| Total Financial Resources Applied | <u>10,387,032.02</u> | <u>6,470,526.75</u> |
| DECREASE IN WORKING CAPITAL | <u>(2,068,557.32)</u> | <u>(1,147,291.96)</u> |
| ELEMENTS OF CHANGE IN WORKING CAPITAL: | | |
| | <u>INCREASE (DECREASE) IN WORKING CAPITAL</u> | |
| Cash | (2,415,661.10) | 577,475.30 |
| Accounts Receivable - Trade | 416,203.20 | 25,120.43 |
| Accounts Receivable - Equipment | 614,633.70 | -0- |
| Accounts Payable | 79,197.72 | (320,774.74) |
| Contracts Payable | (743,514.46) | (784,971.85) |
| Loans Payable | -0- | 47,538.40 |
| Salaries Payable | (19,591.47) | (87,787.58) |
| Compensated Absences Payable | (73,185.58) | (435,454.45) |
| Deferred Revenue | 73,360.67 | (73,360.67) |
| DECREASE IN WORKING CAPITAL | <u>-(2,068,557.32)</u> | <u>(1,147,291.96)</u> |

STATE OF MINNESOTA
COMPUTER SERVICES - INTERNAL SERVICES FUND
FOOTNOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Computer Services Fund (Information Services Bureau - ISB) utilizes full accrual accounting pursuant to M.S. 16A.055, except for supplies as described below.

Sales are reported with the point of sale being recognized as the billing date which is the last day of the month. The billing for each month is prepared at the beginning of the following month; therefore, the Accounts Receivable Trade total of \$1,948,475.90 includes the entire billing of \$1,550,673.06 for June. No allowance is being made for doubtful accounts.

Accounts Receivable - Equipment is the result of the Department of Administration revising its electronic data processing (EDP) equipment policy in the area of ownership. All EDP equipment that is not directly attached to the State of Minnesota network for access to ISB computers will be owned by the agency using the equipment.

Expenses are based on data received from the Statewide Accounting System (SWA). Also, the Departments of Finance and Administration allocates indirect costs for general fund services to ISB pursuant to M.S. 16A.127. Those costs total \$334,377 for Fiscal Year 1983.

ISB is a service agency as opposed to a manufacturing agency; because of this, supplies are expensed as purchased rather than consumed.

Fixed assets are reported as historical costs less accumulated depreciation. Fixed assets are depreciated on a straight line basis by class of assets. The Internal Revenue Service (IRS) class life asset depreciation rate (ADR) is used to determine useful life. Consistent with the class life ADR system, no salvage value is used. The depreciation rates used are five year for computer and office equipment and eight years for furniture.

Leasehold improvement is recorded at historical cost less accumulated amortization. The amortization was a two year period. This time period was in agreement with the general fund loan for this project.

2. LEASES AND CONTRACTS PAYABLE:

ISB leases an extensive amount of equipment. Several major leases contain bargain purchase options. Major leases represent a large portion of all annual lease payments and have terms from three to five years.

In May, 1978, ISB entered into a long term agreement with Capital Funding Corp. for the installment purchase of 477 computer terminals and 382 printers. This contract is for a five year period starting with the installation date of each machine.

In October, 1978, ISB entered into a lease with Iteq Corp. for the lease of a Recognition, Inc. Input 80, Model C1 Scanner and related computer equipment. This lease is for a five year period with an option to purchase the equipment for \$1.00 at the end of the lease.

In December, 1981, ISB entered into a lease with Computer Systems of America, Inc. for the lease of Control Data Corp. disk drive computer equipment. This lease is for a three year period.

In December, 1981, ISB entered into a lease with Thomas Nationwide Computer Corp. for the lease of an IBM 3033 processor computer. This lease is for a four year period.

In April, 1982, ISB entered into a joint long term agreement with IBM and Tele Terminals for the installment purchase of computer terminals, printers, and controllers to replace existing equipment. This contract is for a five year period. This contract contains the following provisions: If Contractor (Tele Terminals) so elects, State (ISB) shall sell its interest in the equipment acquired pursuant to this Agreement to Contractor at the conclusion of the 60-month lease/purchase period for one percent of the original equipment purchase value including discounts made available to the State.

In January, 1983, ISB entered into a long term agreement with IBM for the installment purchase of IBM 3380 and 3880 disk drives and controllers computer equipment. This contract is for a four year period starting with the installation date of each group of equipment installed.

The following is a schedule by years of future minimum payments under capital leases and installment purchases together with present value of the net minimum lease payment as of June 30, 1983.

Year Ending June 30:

| | |
|---------------------------------------|-----------------------|
| 1984 | \$2,795,498.51 |
| 1985 | 2,164,054.76 |
| 1986 | 1,447,202.16 |
| 1987 | 1,001,608.71 |
| 1988 | 566,664.45 |
| 1989 | <u>7,011.18</u> |
| Total Minimum Payments | \$7,982,039.77 |
| Less: Amount Representing Interest | <u>(1,360,629.31)</u> |
| Present Value of Net Minimum Payments | \$6,621,410.46 |

The following is an estimate by years of estimated future minimum rental payments required under operating leases that have initial or remaining noncancelable lease terms in excess of one year as of June 30, 1983.

Year Ending June 30:

| | |
|-----------------------------------|------------------|
| 1984 | \$730,390.08 |
| 1985 | 329,744.00 |
| 1986 | 70,800.00 |
| 1987 | <u>70,800.00</u> |
| Total Minimum Payments Required * | \$1,201,734.08 |

As of June 30, 1983, several operating leases terminated except for a month to month rental option while negotiation is taking place.

*Because maintenance is an integral part of any lease of data processing equipment, the maintenance is included.

3. LOANS PAYABLE:

ISB has received advances from the Department of Finance pursuant to M.S. 16A126. The advances consisted of the following:

| <u>Purpose</u> | <u>FY81</u> | <u>Amount</u> | <u>FY82</u> | <u>Repayment period</u> |
|-----------------------|-------------------|---------------|-------------------|-------------------------|
| Leasehold Improvement | 220,000.00 | | .00 | Two years |
| Computer Equipment | <u>814,870.00</u> | | <u>787,682.00</u> | Five years |
| Total Loans | 1,034,870.00 | | 787,682.00 | |

4. LEGISLATION AFFECTING ISB:

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

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1 (a) established ISB "Paid-In-Capital: at \$2,156,000.00 effective July 1, 1979. As a result of this law ISB paid \$2,238,000.00 to the general fund to cancel its retained earnings. All future retained earnings are to be refunded to ISB's customers through rate reduction for computer services pursuant to M.S. 16A126.

The following footnotes are concerned with the Statement of Revenue and Expenses by AID - Cost Center.

5. DEPRECIATION:

The depreciation expense by AID-cost center may be overstated or understated. The amounts shown are based on ISB's fiscal year 1975 cost centers. There hasn't been a complete physical inventory of all equipment and furniture since fiscal year 1975.

6. COST TRANSFERS:

ISB furnished all cost transfer information per fiscal year 1983 budget and rate matrix. The fiscal year budget and rate matrix is pursuant to M.S. 16A.095.

STATE OF MINNESOTA

COMPUTER SERVICES

DETAIL ALLOCATION-ISB INTEREST CREDIT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 3,856 | 0.03% | 159 |
| REAL EST MGMT | 12,437 | 0.09% | 511 |
| MANAGEMENT SVCS | 48,726 | 0.34% | 2,004 |
| STATE AGENCY SVCS | 9,895 | 0.07% | 407 |
| PUBLIC SERVICE | 0 | 0.00% | 0 |
| ISB | 0 | 0.00% | 0 |
| MOTOR POOL | 37 | .00% | 2 |
| OFFICE EQUIPMENT REPAIR | 0 | 0.00% | 0 |
| FEDERAL SURPLUS | 0 | 0.00% | 0 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 22,037 | 0.15% | 906 |
| RESOURCE RECOVERY | 0 | 0.00% | 0 |
| MICROGRAPHICS | 0 | 0.00% | 0 |
| CENTRAL STORES | 513 | .00% | 21 |
| STATE REG-DOCUMENTS | 8,344 | 0.06% | 343 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 1,221 | 0.01% | 50 |
| COMMUTER VAN | 0 | 0.00% | 0 |
| CAPITOL PARKING | 203 | .00% | 8 |
| AGRICULTURE | 58,934 | 0.41% | 2,423 |
| ARTS BOARD | 0 | 0.00% | 0 |
| ATTORNEY GENERAL | 5,662 | 0.04% | 233 |
| AUDITOR | 2,601 | 0.02% | 107 |
| COMMERCE | 57,407 | 0.40% | 2,361 |
| COMMUNITY COLLEGE BD | 9,320 | 0.07% | 383 |
| CORRECTIONS | 360,503 | 2.53% | 14,823 |
| ECONOMIC SECURITY | 190,500 | 1.33% | 7,833 |
| EDUCATION | 103,460 | 0.72% | 4,254 |
| EMPLOYEE RELATIONS | 122,539 | 0.86% | 5,039 |
| ENERGY, ECONOMIC DVLP | 1,073 | 0.01% | 44 |
| FINANCE | 1,257,299 | 8.81% | 51,699 |
| GOVERNOR | 0 | 0.00% | 0 |
| HANDICAPPED COUNCIL | 0 | 0.00% | 0 |
| HEALTH | 4,609 | 0.03% | 190 |
| HEALTH LIC BDS | | 0.00% | 0 |
| MEDICAL EXAMINERS | 0 | 0.00% | 0 |
| NURSING | 0 | 0.00% | 0 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 0 | 0.00% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 857 | 0.01% | 35 |
| HIGHER ED COORD BD | 74,097 | 0.52% | 3,047 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |

STATE OF MINNESOTA

COMPUTER SERVICES

DETAIL ALLOCATION-ISB INTEREST CREDIT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HOUSING FINANCE | 3,492 | 0.02% | 144 |
| HUMAN RIGHTS | 2,389 | 0.02% | 98 |
| INDIAN AFFAIRS | 0 | 0.00% | 0 |
| INVESTMENT BOARD | 2,614 | 0.02% | 107 |
| IRON RANGE RESOURCES | 0 | 0.00% | 0 |
| LABOR & INDUSTRY | 54,533 | 0.38% | 2,242 |
| LEGISLATIVE AUDIT | 30,021 | 0.21% | 1,234 |
| LEGISLATURE | 199,531 | 1.40% | 8,204 |
| MEDIATION SVCS | 1,672 | 0.01% | 69 |
| MILITARY AFFAIRS | 0 | 0.00% | 0 |
| MECC | 0 | 0.00% | 0 |
| NATURAL RESOURCES | 534,735 | 3.75% | 21,988 |
| NON-HEALTH LIC BDS | | 0.00% | 0 |
| BOXING | 0 | 0.00% | 0 |
| BARBERS | 0 | 0.00% | 0 |
| ELECTRICITY | 10,185 | 0.07% | 419 |
| ARCHITECTS & ENG | 4,419 | 0.03% | 182 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 3,286 | 0.02% | 135 |
| PEACE OFFICERS | 467 | .00% | 19 |
| PLANNING | 20,856 | 0.15% | 858 |
| POLLUTION CONTROL | 1,718 | 0.01% | 71 |
| PUB EMP RET ASSN | 2,531 | 0.02% | 104 |
| PUBLIC SAFETY | 3,895,467 | 27.30% | 160,177 |
| PUBLIC SERVICE | 0 | 0.00% | 0 |
| PUBLIC UTIL COMM | 0 | 0.00% | 0 |
| REVENUE | 3,294,352 | 23.08% | 135,460 |
| SECRETARY OF STATE | 0 | 0.00% | 0 |
| SENTENCE GUIDELINES | 6,220 | 0.04% | 256 |
| STATE RETIREMENT | 133,817 | 0.94% | 5,502 |
| STATE UNIV SYSTEM | 22,046 | 0.15% | 907 |
| SUPREME COURT | 2,315 | 0.02% | 95 |
| TEACHERS RETIREMENT | 101,454 | 0.71% | 4,172 |
| TRANSPORTATION | 1,234,181 | 8.65% | 50,748 |
| TREASURER | 6,101 | 0.04% | 251 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 0 | 0.00% | 0 |
| WASTE MGMT BD | 1,672 | 0.01% | 69 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 2,257,245 | 15.82% | 92,815 |
| WELFARE-INSTITUTIONS | 78,773 | 0.55% | 3,239 |
| ZOO | 6,907 | 0.05% | 284 |
| OTHER | 1,949 | 0.01% | 80 |
| TOTAL | 14,271,078 | 100.00% | 586,811 |

ALLOCATION BASIS: F.Y. 1983 ISB USAGE

SOURCE: SPECIAL COMPUTER REPORT 9-6-83

Department of Administration
Information Services Bureau
Data Processing Rate Schedule

Effective September 1, 1983

| | <u>Unit</u> | <u>Previous Rate</u> | <u>New Rate</u> |
|--|--------------------------|-------------------------------------|-------------------------------------|
| I. <u>Central Processing</u> | | | |
| Central Processor | Hour | 1,226.36 ^{1/} | \$1,198.83 |
| II. <u>Input/Output</u> | | | |
| Tape Mounts | Reel | .23 | .69 |
| Tape Access | 1,000 EXCP ^{2/} | .107 ^{1/} | .15 |
| Disk Access | 1,000 EXCP | .251 ^{1/} | .16 |
| Direct Print | 1,000 EXCP | .909 ^{1/} | 1.20 |
| Local Lines Printed | 1,000 Lines | | |
| 1 copy | | .76 ^{3/} .68 ^{4/} | .91 ^{3/} .83 ^{4/} |
| 2 copies | | 1.52 1.36 | 1.82 1.66 |
| 3 copies | | 2.28 2.04 | 2.73 2.49 |
| 4 copies | | 3.04 2.72 | 3.64 3.32 |
| 5 copies | | 3.80 3.40 | 4.55 4.15 |
| Local Cards Read | 1,000 | 1.72 | 3.88 |
| Local Cards Punched | 1,000 | 7.87 | 2.45 |
| Remote Lines Printed | 1,000 | .30 | .05 |
| Remote Cards Read | 1,000 | .61 | .05 |
| III. <u>Data Storage</u> | | | |
| Monthly Tape Storage | Reel per Month | .57 | .87 |
| Disk Storage | Megabyte per Day | .12 | .10 |
| IV. <u>Network Services (Teleprocessing)</u> | | | |
| Central Processor TP | Transaction | .0204 ^{5/} | .0194 |
| Front End Processor TP | Transaction | .0158 | .0135 |
| Terminal | Each per Month | 120.41 | 124.54 |
| Programmed Symbols | Each per Month | 43.00 | 43.00 |
| Color | Each per Month | 43.00 | 43.00 |
| Programmed Symbols & Color | Each per Month | 90.00 | 90.00 |
| Wide Screen | Each per Month | 21.00 | 21.00 |
| Numeric Pad | Each per Month | 4.00 | 4.00 |
| TI810 Printer | Each per Month | 81.30 | 64.37 |
| Modem | Each per Month | 18.89 | 24.92 |

- ^{1/} Previous rates listed are in new methodology equivalency
- ^{2/} 1 EXCP equals 1 physical block, read or written
- ^{3/} ISB furnished forms - Labels will be charged at actual cost
- ^{4/} Agency furnished forms
- ^{5/} Average rates - actual rates are calculated for each system and are listed on Page 3

| | <u>Unit</u> | <u>Previous Rate</u> | <u>New Rate</u> |
|---|----------------|--------------------------|---------------------|
| V. <u>Data Entry</u> | | | |
| Entry | 10,000 Strokes | 9.51 | 13.18 |
| Typing/Clerical | Hour | 9.00 | 11.22 |
| Optical Character Reader (OCR) | | | |
| Documents (up to 8½ x 11") | Each | .0042 | .02 |
| Pages (8½ x 11" or greater) | 1,000 Lines | .021 | .53 |
| VI. <u>State-Wide Licensing Records</u> | Each per Month | .0301 | .0325 |
| VII. <u>Microfiche</u> | | | |
| Originals | Each | 1.01 | .93 |
| Duplicates | Each | .0747 | .0725 |
| VIII. <u>Programming & Analysis</u> | | | |
| Programmer | Hour | 22.50 | 25.00 |
| Senior Programmer | Hour | 25.80 | 29.00 |
| Programmer Analyst | Hour | 30.90 | 32.00 |
| Senior Systems Analyst | Hour | 35.90 | 36.00 |
| IX. <u>Maintenance Services</u> | | | |
| Maintenance Programming | Hour | 35.90 | 38.00 |
| Customer Representative | Hour | 25.80 | 34.00 |
| Microfilm Services | Hour | 30.90 | 36.00 |

TELEPROCESSING RATES - DETAIL BY APPLICATION
based on system utilization

Effective September 1, 1983

| <u>DEPARTMENT</u> | <u>APPLICATION</u> | <u>TRANSACTION RATE</u> |
|---|---|-----------------------------|
| Revenue | TAXR7010 - Tax Order Processing | \$.0327 |
| | TAXD2510 - Declaration Match | .0254 |
| | TAXM9010 - Tax Order Processing | .0329 |
| | TAXI7010 - Inheritance Tax | .0228 |
| | TAXK6045 - Master Business | .0659 |
| | TAXF7070 - Withholding Tax, Sales Tax & Accounts Receivable | .0346 |
| | ISDK6040 - Income Tax Name and Address Inquiry | .0289 |
| Welfare | PWCS0220 - Child Support | .0555 |
| | PWBS8040 - Case Information-update | .0433 |
| | PWBS8080 - Case Information-inquiry | .0535 |
| | PWPH1499 - Patient Tracking | .0394 |
| Transportation | DTAF0450 - FIRMS Inventory | .0395 |
| | DTTC3007 - Speed data | .0329 |
| | DTPD1310 - Project Management Support System (PMSS) | .0556 |
| | DTHD3005 - Geometry | .0078 |
| | DTPR3003 - Personnel Support | .0338 |
| | SWITCHED - DOT message switching | .0672 |
| Finance | FINA4050 - State-Wide Accounting (SWA) | .0399 |
| | FINB4250 - Biennial Budget System (BBS) | .0162 |
| Legislature-House of Representatives | LEHR0105 - Bill Status - inquiry | .0632 |
| | LEHR0101 - Bill Status - update | .0789 |
| Public Safety | PSBK2030 - Bike Registration | .0622 |
| | PSDL2013 - Driver's License Special Inquiry (for other agencies) | .0237 |
| | PSFK2006 - Commercial Inquiry | .0225 |
| | PSFK2004 - Motor Vehicle | .0250 |
| | PSDL2012 - Driver's License-inquiry only | .0169 |
| | PSDL2011 - Driver's License - data entry and inquiry | .0253 |
| | PSSP0010 - State Patrol | .0378 |
| | CJPB6010 - Weather Bulletins | .0151 |
| | CJCA0099 - Corrections Management Information System (CMIS) | .0322 |
| | CJPB0052 - Criminal Justice Information System (CJIS) | .0240 |
| | CJCH0011 - Computerized Criminal Histories (CCH) | .1187 |
| Employee Relations | PDSA8510 - Employment Application Processing | .0617 |

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
MICROGRAPHICS

Services Provided

The Micrographics Service Unit is a centralized laboratory providing microfilm systems design and all filming services including quality control.

FMC 74-4 Allowable Cost Standard

"Cost 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 estimated costs of operating, plus/minus any prior years income/loss, and estimated utilization.

FINAL

STATE OF MINNESOTA
MICROGRAPHICS
STATEMENT OF FINANCIAL POSITION

June 30,

| ASSETS | 1983 | 1982 |
|--|------------------|-----------------|
| CURRENT ASSETS: | | |
| Cash | 28,376 | 15,236 |
| Accounts Receivable | 54,181 | 54,584 |
| Inventory | 31,942 | 34,221 |
| Due from General Fund | <u>81</u> | <u>187</u> |
| Total Current Assets | 114,580 | 104,228 |
| NON-CURRENT ASSETS: | | |
| Fixed Assets | 175,688 | 169,177 |
| Less: Accumulated Depreciation | <u>(100,448)</u> | <u>(69,238)</u> |
| Total Non-Current Assets | 75,240 | 99,939 |
| Total Assets | <u>189,820</u> | <u>204,167</u> |
| LIABILITIES AND FUND EQUITY | | |
| CURRENT LIABILITIES | | |
| Accounts Payable | 12,687 | 11,468 |
| Salaries Payable | 14,342 | 13,899 |
| Loans Payable | 7,741 | 7,741 |
| Vacation & Sick Leave Payable | 13,561 | 12,432 |
| Due to General Fund | <u>38,140</u> | <u>-0-</u> |
| Total Current Liabilities | 86,471 | 45,540 |
| LONG-TERM LIABILITIES | | |
| Loans Payable | <u>12,194</u> | <u>19,935</u> |
| Total Liabilities | 98,665 | 65,475 |
| FUND EQUITY | | |
| Contributions from General Fund | 111,000 | 111,000 |
| Retained Earnings | <u>(19,845)</u> | <u>27,692</u> |
| Total Fund Equity | 91,155 | 138,692 |
| Total Liabilities & Fund Equity | <u>189,820</u> | <u>204,167</u> |

FINAL

STATE OF MINNESOTA
MICROGRAPHICS
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

| | FY83 | | FY82 | |
|--|-----------------------------|-----------------|-----------------------------|---------------|
| | Quarter Ended 6/30/83 | Y-T-D | Quarter Ended 6/30/82 | Y-T-D |
| OPERATING REVENUES: | | | | |
| Gross Sales | 128,419 | 455,407 | 136,930 | 440,234 |
| Cost of Goods Sold (Note 4) | <u>20,545</u> | <u>68,665</u> | <u>28,689</u> | <u>86,735</u> |
| Gross Margin | 107,874 | 386,742 | 108,241 | 353,499 |
| OPERATING EXPENSES: | | | | |
| Salaries & Benefits (Note 5) | 69,334 | 281,712 | 80,944 | 280,883 |
| Rent | 9,263 | 36,508 | 10,016 | 37,705 |
| Repairs | 8,953 | 32,800 | 7,526 | 30,343 |
| Printing | 48 | 2,561 | 1,194 | 3,149 |
| Purchased Services | 2,578 | 4,038 | 1,997 | 5,056 |
| Communications | 430 | 1,728 | 515 | 2,142 |
| Travel | 81 | 408 | 679 | 1,358 |
| Utilities | 782 | 2,220 | 600 | 2,426 |
| Fees | <u>-0-</u> | <u>40</u> | <u>-0-</u> | <u>85</u> |
| Materials & Supplies | 250 | 1,424 | 210 | 4,302 |
| Depreciation | 7,715 | 31,210 | 7,702 | 28,610 |
| Indirect Cost (Note 2) | <u>9,535</u> | <u>38,140</u> | <u>5,562</u> | <u>22,838</u> |
| Total Operating Expenses | 108,969 | 432,789 | 116,945 | 418,897 |
| OPERATING INCOME (LOSS) | (1,095) | (46,047) | (8,704) | (65,398) |
| NON-OPERATING INCOME: | | | | |
| Miscellaneous | <u>-0-</u> | <u>200</u> | <u>407</u> | <u>407</u> |
| NET INCOME (LOSS) | (1,095) | (45,847) | (8,297) | (64,991) |
| Retained Earnings Beginning of Period | (18,709) | 27,692 | 40,600 | 92,757 |
| Adjustment to Retained Earnings (Note 6) | <u>(41)</u> | <u>(1,690)</u> | <u>(4,611)</u> | <u>(74)</u> |
| Retained Earnings End of Period | <u>(19,845)</u> | <u>(19,845)</u> | <u>27,692</u> | <u>27,692</u> |

STATE OF MINNESOTA
MICROGRAPHICS
STATEMENT OF CHANGES IN FINANCIAL POSITION

| | FY83 | | FY82 | |
|---|-----------------------------|-----------------|-----------------------------|-----------------|
| | Quarter Ended 6/30/83 | Y-T-D | Quarter Ended 6/30/82 | Y-T-D |
| FINANCIAL RESOURCES PROVIDED: | | | | |
| Net Income (Loss) | (1,095) | (45,847) | (8,297) | (64,991) |
| Add: Expenses Not Requiring Outlay of Working Capital: | | | | |
| Depreciation | 7,715 | 31,210 | 7,702 | 28,610 |
| Less: Credits Not Generating Working Capital: | | | | |
| Gain on Sale of Fixed Assets | (200) | (200) | (397) | (397) |
| Other Sources: | | | | |
| Proceeds from Disposal of Fixed Assets | <u>-0-</u> | <u>-0-</u> | <u>625</u> | <u>625</u> |
| Total Financial Resources Provided | 6,420 | (14,837) | (367) | (36,153) |
| FINANCIAL RESOURCES APPLIED: | | | | |
| Purchase of Fixed Assets | <u>-0-</u> | 6,311 | <u>-0-</u> | 22,179 |
| Retirement of Long-Term Liability | 1,935 | 7,741 | 1,936 | 7,741 |
| Adjustment to Retained Earnings | <u>41</u> | <u>1,690</u> | <u>4,537</u> | <u>-0-</u> |
| Total Financial Resources Applied | 1,976 | 15,742 | 6,473 | 30,920 |
| INCREASE (DECREASE) IN WORKING CAPITAL: | <u>4,444</u> | <u>(30,579)</u> | <u>(6,840)</u> | <u>(67,073)</u> |
| ELEMENTS OF CHANGE IN WORKING CAPITAL: | | | | |
| Cash | 13,872 | 13,140 | (23,881) | -7,673 |
| Accounts Receivable | 12,296 | (403) | 9,146 | (3,524) |
| Due from General Fund | (72) | (106) | 187 | 187 |
| Accounts Payable | 1,252 | (1,219) | 10,947 | (2,182) |
| Due to General Fund | (9,535) | (38,140) | -0- | -0- |
| Loan Payable | -0- | -0- | -0- | -0- |
| Salaries Payable | (7,313) | (443) | 2,916 | 2,438 |
| Vacation & Sick Leave Payable | (1,360) | (1,129) | (4,383) | (4,383) |
| Inventory | <u>(4,696)</u> | <u>(2,279)</u> | <u>(1,772)</u> | <u>(11,936)</u> |
| INCREASE (DECREASE) IN WORKING CAPITAL | <u>4,444</u> | <u>(30,579)</u> | <u>(6,840)</u> | <u>(67,073)</u> |

STATE OF MINNESOTA
MICROGRAPHICS
FOOTNOTES TO 4TH QUARTER FINANCIAL STATEMENTS
FY83

FINAL

Note 1. Summary of Significant Accounting Policies:

Micrographics utilizes full accrual accounting.

Billings for services are reported with the point of service performed recognized as the billing date. No allowance is made for doubtful accounts.

Expenses are based on data received from the Statewide Accounting System (SWA) and accountant's manual records.

Fixed assets are recorded at historical costs less accumulated depreciation. Fixed assets are depreciated on straight line basis by class of assets with no salvage value.

Note 2. Indirect costs are allocated by Department of Finance for General Fund Services to Micrographics. These costs were estimated at \$22,840 per year. The actual amount is \$38,140 per year.

Note 3. Legislation Affecting Micrographics:

Micrographics derives operating authority from Minnesota Statutes M.S. 16.80.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1 (a), restricts Micrographics contribution from General Fund at \$11,000 effective July 1, 1979. All future profits or losses will be adjusted through the rate structure.

Note 4. Cost of Goods Sold:

FY83

| | <u>4th Qtr.</u> | <u>Y-T-D</u> |
|--------------------------|-----------------|---------------|
| Beginning Inventory | 36,638 | 34,221 |
| Purchases | <u>15,849</u> | <u>66,386</u> |
| Goods Available for Sale | 52,487 | 100,607 |
| Less: Ending Inventory | <u>31,942</u> | <u>31,942</u> |
| Cost of Goods Sold | 20,545 | 68,665 |

Note 5. Accrued Vacation and Vested Sick Leave:

Accrued Vacation and Vested Sick Leave for FY83 is shown as a adjustment to salary and benefits. This adjustment for 4th quarter was \$1,360, or Y-T-D total adjustment of (\$561).

Note 6. Adjustment to Retained Earnings:

| FY83 Adjustment to Retained Earnings | <u>4th Qtr.</u> | <u>Y-T-D</u> |
|---|-----------------|--------------|
| Accrued Vacation and Vested Sick Leave for FY82 was understated | -0- | (1,690) |
| Gain on Trade-In of Fixed Assets - 2nd Qtr. | 200 | -0- |
| Employee Insurance Refund is shown as a reduction of salary expense on the statements, previous statement shown this other income | <u>(241)</u> | <u>-0-</u> |
| Total Adjustments | (\$41) | (\$1,690) |

May 23, 1983

MICROGRAPHIC SERVICES UNIT
ANTICIPATED MATERIALS PURCHASE PRICES
FY 84

| PRODUCTS | FY 83 | FY 84 |
|---|---------|---------|
| Cartridge, 3M Type - Red, Blue, Green | \$ 1.48 | \$ 1.81 |
| Cartridge, 3M Type - Beige | 1.41 | 1.64 |
| Leader Only, 3M Type | .28 | .29 |
| Splicing Tabs (100 per box) | 4.34 | 5.00 |
| Fiche Envelopes (700 per box) | 12.64 | 19.91 |
| Small Storage Box (Fiche) each | .26 | .26 |
| Large Storage Box (Fiche) each | --- | 2.75 |
| 16mm AHU Polyester Base Roll Film, 100 ft. roll each | 4.03 | 4.34* |
| 16mm Dye-Back Roll Film, 100 ft. roll each | 4.24 | 4.59* |
| 35mm AHU Roll Film, 100 ft. roll each | 7.14 | 6.36* |
| 105mm AHU Film Per Fiche \$44.34/roll | .11 | .11* |
| Aperture Card, 3M | .023 | .028 |
| Aperture Card, Microseal | --- | .048 |
| Print Paper #795 8½" x 500' | 48.22 | 49.43 |
| Microfilm Jackets | .123 | .120 |

*Contract expires August 31, 1983. The anticipated 7% increase has been added to the materials line item.

May 23, 1983

RATE PROPOSAL

| <u>DESCRIPTION</u> | <u>FY 83 RATE</u> | <u>INCREASE/ (DECREASE)</u> | <u>FY 84 RATE</u> |
|--------------------|-------------------|-----------------------------|-------------------|
| Cameras | 24.25/Hour | 6.44 | 30.69 |
| Jacket Loading | 24.25/Hour | 6.44 | 30.69 |
| Processing | | | |
| a. 16mm | 3.75/Roll | 1.84 | 5.59 |
| b. 35mm | 5.00/Roll | .87 | 5.87 |
| Duplicating | | | |
| Fiche | .22 | .03 | .25 |
| Rolls 16mm | 4.66 | (.17) | 4.49 |
| 35mm | 5.77 | (.17) | 5.60 |
| Document Prep. | | | |
| I/O - Label | | | |
| Retrieve | 20.04/Hour | 10.65 | 30.69 |
| Rentals | | | |
| Camera | 118.25/Month | 59.75 | 178.00 |
| Paper Prints | .97 Each | (.06) | .91 |
| Outside Vendor | 33.46 | (10.07) | 23.39 |
| Shredder | 24.25/Hour | 6.44 | 30.69 |
| Cartridge Load | 2.48 | (.25) | 2.23 |
| Step and Repeat | | | |
| Camera | 44.09/Hour | 26.77 | 70.86 |

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 estimated costs of operating, such as, labor materials and overhead, plus/minus any prior years income/loss.

STATE OF MINNESOTA
EQUIPMENT REPAIR AND RENTAL
STATEMENT OF FINANCIAL POSITION (NOTE 1)

June 30,

| | 1983 | 1982 |
|---|-------------------------|-------------------------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash | (9,373.26) | 4,067.36 |
| Accounts Receivable | 27,896.12 | 24,701.51 |
| Inventory - Parts (Note 3) | 6,167.95 | 6,324.27 |
| - Machines for Resale (Note 2) | <u>3,509.36</u> | <u>3,817.36</u> |
| Total Current Assets | 28,200.17 | 38,910.50 |
| NON-CURRENT ASSETS: | | |
| Fixed Assets (Note 7) | 131,129.36 | 137,184.46 |
| Less: Accumulated Depreciation | <u>(104,036.34)</u> | <u>(107,201.37)</u> |
| Total Non-Current Assets | <u>27,093.02</u> | <u>29,983.09</u> |
| Total Assets | <u><u>55,293.19</u></u> | <u><u>68,893.59</u></u> |
| LIABILITIES AND FUND EQUITY | | |
| CURRENT LIABILITIES: | | |
| Salaires Payable | 8,725.46 | 7,880.57 |
| Accounts Payable - Trade | 28,281.50 | 6,976.54 |
| - Indirect Cost | 30,358.00 | 22,489.00 |
| Vacations Payable | 6,658.78 | 7,350.77 |
| Loans Payable (Note 4) | 8,568.00 | 21,160.00 |
| Interest Payable | 64.44 | -0- |
| Contracts Payable (Note 8) | 1,265.22 | -0- |
| Due to the General Fund | <u>-0-</u> | <u>17,058.00</u> |
| Total Current Liabilities | 83,921.40 | 82,914.88 |
| LONG-TERM LIABILITIES: | | |
| Loans Payable (Note 4) | 23,402.00 | 2,320.00 |
| Contracts Payable (Note 8) | <u>3,610.78</u> | <u>-0-</u> |
| Total Long-Term Liabilities | <u>27,012.78</u> | <u>2,320.00</u> |
| Total Liabilities | 110,934.18 | 85,234.88 |
| FUND EQUITY: | | |
| Contribution from General Fund (Note 9) | 134,000.00 | 134,000.00 |
| Retained Earnings | <u>(189,640.99)</u> | <u>(150,341.29)</u> |
| Total Fund Equity | <u>(55,640.99)</u> | <u>(16,341.29)</u> |
| Total Liabilities and Fund Equity | <u><u>55,293.19</u></u> | <u><u>68,893.59</u></u> |

STATE OF MINNESOTA
EQUIPMENT REPAIR AND RENTAL
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (NOTE 1)

| | FY83 | | FY82 | |
|---|-----------------------------|----------------------------|-----------------------------|----------------------------|
| | Quarter Ended 6/30/83 | Y-T-D | Quarter Ended 6/30/82 | Y-T-D |
| OPERATING REVENUE: | | | | |
| Sales | 68,936.69 | 280,817.44 | 74,993.86 | 285,366.76 |
| Less: Cost of Goods Sold (Note 5) | <u>13,692.34</u> | <u>65,449.13</u> | <u>22,232.19</u> | <u>72,051.49</u> |
| Gross Margin | 55,244.35 | 215,368.31 | 52,761.67 | 213,315.27 |
| OPERATING EXPENSES: | | | | |
| Salaries and Benefits | 46,464.84 | 193,122.27 | 48,638.44 | 179,172.24 |
| Rent | 5,009.81 | 20,199.24 | 5,041.86 | 19,580.96 |
| Repairs | 30.75 | 30.75 | -0- | 1,368.00 |
| Insurance | -0- | 108.84 | -0- | 120.00 |
| Printing | -0- | 93.07 | 370.72 | 370.72 |
| Purchased Services | 244.20 | 852.30 | 318.05 | 980.20 |
| Communications | 496.56 | 1,976.46 | 584.48 | 2,220.22 |
| Travel | 29.65 | 29.65 | -0- | 83.00 |
| Tuition | -0- | 90.00 | -0- | -0- |
| Supplies | 493.53 | 3,479.72 | 1,105.72 | 2,962.10 |
| Depreciation (Note 7) | 961.85 | 4,263.27 | 2,438.00 | 11,783.00 |
| Interest | 64.44 | 64.44 | -0- | -0- |
| Indirect Costs | <u>7,589.50</u> | <u>30,358.00</u> | <u>5,622.25</u> | <u>22,489.00</u> |
| Total Operating Expense | <u>61,385.13</u> | <u>254,668.01</u> | <u>64,119.52</u> | <u>241,129.44</u> |
| Operating Loss Before Cumulative Effect of Change in Accounting Method | (6,140.78) | (39,299.70) | (11,357.85) | (27,814.17) |
| Cumulative Effect of Change in Account- ing Method Prior to FY82 | <u>-0-</u> | <u>-0-</u> | <u>(6,610.05)</u> | <u>(6,610.05)</u> |
| NET LOSS | (6,140.78) | (39,299.70) | (17,967.90) | (34,424.22) |
| Retained Earnings, Beginning of Period | <u>(183,500.21)</u> | <u>(150,341.29)</u> | <u>(132,373.39)</u> | <u>(115,917.07)</u> |
| Retained Earnings, End of Period | <u><u>(189,640.99)</u></u> | <u><u>(189,640.99)</u></u> | <u><u>(150,341.29)</u></u> | <u><u>(150,341.29)</u></u> |

STATE OF MINNESOTA
EQUIPMENT REPAIR AND RENTAL
STATEMENT OF CHANGES IN FINANCIAL POSITION (NOTE 1)
FY83

FY82

| | Quarter Ended 6/30/83 | Y-T-D | Quarter Ended 6/30/82 | Y-T-D |
|---|-----------------------------|-------------|-----------------------------|-------------|
| FINANCIAL RESOURCES PROVIDED: | | | | |
| Net Loss | (6,140.78) | (39,299.70) | (17,967.90) | (34,424.22) |
| Add: Expenses Not Requiring Out- lay of Working Capital: | | | | |
| Depreciation | 1,246.65 | 4,548.07 | 2,438.00 | 11,783.00 |
| Less: Credits Not Generating Working Capital: | | | | |
| Gain on Sale of Fixed Assets | (1,950.00) | (7,225.00) | (5,139.66) | (17,206.32) |
| Other Sources: | | | | |
| Adjustments | -0- | -0- | -0- | 5,608.84 |
| Proceeds from Disposal of Fixed Assets | 1,950.00 | 10,443.00 | 6,489.66 | 24,864.32 |
| Loans from General Fund | -0- | 37,058.00 | -0- | -0- |
| Total Financial Resources Provided | (4,894.13) | 5,524.37 | (14,179.90) | (9,374.38) |
| FINANCIAL RESOURCES APPLIED: | | | | |
| Purchase of Fixed Assets | -0- | -0- | -0- | 3,405.00 |
| Retirement of Long-Term Liability | 3,407.22 | 17,241.22 | 290.00 | 1,160.00 |
| Total Financial Resources Provided | 3,407.22 | 17,241.22 | 290.00 | 4,565.00 |
| DECREASE IN WORKING CAPITAL: | (8,301.35) | (11,716.85) | (14,469.90) | (13,939.38) |
| ELEMENTS OF CHANGE IN WORKING CAPITAL: | | | | |
| Cash | (723.19) | (13,440.62) | (3,804.58) | (3,692.64) |
| Accounts Receivable | 2,158.89 | 3,194.61 | (8,851.81) | 4,992.51 |
| Inventory - Parts | (841.62) | (156.32) | (3,675.73) | (2,675.73) |
| - Machines for Resale | (154.00) | (308.00) | (1,067.50) | 3,817.36 |
| Salaries Payable | (3,645.00) | (844.89) | 3,129.32 | (7,880.57) |
| Accounts Payable - Trade | (12,253.74) | (21,304.96) | (4,100.88) | 1,560.46 |
| - Indirect Cost | (7,589.50) | (7,869.00) | -0- | -0- |
| Vacations Payable | (350.92) | 691.99 | (7,350.77) | (7,350.77) |
| Loans Payable | -0- | 12,592.00 | -0- | 290.00 |
| Interest Payable | (64.44) | (64.44) | -0- | -0- |
| Contracts Payable | (1,265.22) | (1,265.22) | -0- | -0- |
| Deferred Revenue | 16,487.39 | -0- | 11,253.05 | -0- |
| Due to General Fund | -0- | 17,058.00 | -0- | -0- |
| Decrease in Working Capitals | (8,301.35) | (11,716.85) | (14,469.90) | (13,939.38) |

STATE OF MINNESOTA
EQUIPMENT REPAIR AND RENTAL
FOOTNOTES TO FINANCIAL STATEMENTS
JUNE 30, 1983

NOTE: These statements contain no data for the copy machine activity for the months of May and June.
See Statements for copy machine activity.

1. Summary of Significant Accounting Policies:

Office Equipment Repair and Rental Fund utilizes full accrual accounting.

| Billings consists of the Following:: | 4th Quarter | Y-T-D |
|--|-----------------|-----------------|
| Repairs to Office Equipment | \$23,791.05 | \$95,607.96 |
| Rental of Office Equipment | 16,108.37 | 63,232.97 |
| Maintenance Contracts on Office Equipment | 12,837.70 | 61,101.57 |
| Charges for use of Xerox Machines | 11,003.74 | 40,844.04 |
| Sale of Useable Office Equipment | 1,712.00 | 10,425.00 |
| Sale of Office Equipment, Parts and Supplies | <u>3,483.83</u> | <u>9,605.90</u> |
| Total | \$68,936.69 | \$280,817.44 |

The point of sale is recognized as follows:

Repairs to Office Equipment - date the repair is completed.

Rental of Office Equipment - long term rentals are billed quarterly; short term rentals are billed for at lease one week or when returned.

Maintenance contracts of Office Equipment - these are yearly contracts which are billed early in the fiscal year and prorated over four quarters.

Charges for running copies - end of the month.

Sale of Useable Office Equipment - date of sale.

Sale of Office Equipment, Parts and Supplies - date of sale.

No allowance is made for doubtful accounts.

Expenses are based on data received from Statewide Accounting System (SWA), and accountant's manual records.

2. Machines for Resale:

Dictating equipment being held exclusively for resale.

3. Parts Inventory:

Only parts with an individual value of \$3.01 or more are inventoried. Parts with an individual value of \$3.00 or less are expensed in the period of purchase.

4. Loans Payable:

Loans payable consists of 2 loans: one for furniture of \$5,800 (current balance \$2,320); and one for working capital of \$37,058 (current balance \$29,650).

| 5. <u>Cost of Goods Sold:</u> | 4th Quarter | Y-T-D |
|------------------------------------|---------------|---------------|
| Parts/Supplies | \$3,597.07 | \$12,162.36 |
| Rental/Supplies for Xerox Machines | 5,309.89 | 32,333.44 |
| Repairs by Outside Vendors | 4,346.58 | 17,142.53 |
| Book Value of Fixed Assets Sold | -0- | 3,218.00 |
| Value of Machines Sold | 154.00 | 308.00 |
| Depreciation | <u>284.90</u> | <u>284.90</u> |
| Total Cost of Goods Sold | \$13,692.34 | \$65,449.13 |

6. Indirect Costs:

Indirect costs were allocated to OERR by the Department of Finance for General Fund Services provided to OERR.

7. Fixed Assets:

Fixed Assets are recorded at historical cost less accumulated depreciation. The depreciation method used is straight line by class of asset with no salvage value.

8. Contracts Payable:

In May, 1983, OERR purchased ten (10) xerox 610 memorywriters from the xerox corporation. The purchase price of \$4,876.00 will be paid over 60 months at 8% interest.

9. Legislation Affecting Office Equipment Repair and Rental:

Office Equipment Repair and Rental derives operating authority from Minnesota Statutes §§ 16.02 and M.S. 16.80. Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1 (a) restrict Office Equipment Repair and Rental contributions from the General Fund at \$134,000 effective July 1, 1979.

STATE OF MINNESOTA
EQUIPMENT REPAIR AND RENTAL - COPY MACHINE ACTIVITY (NOTE 1)
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1983

ASSETS

CURRENT ASSETS:

| | | |
|----------------------|------------------|-----------|
| Cash | 3,561.00 | |
| Accounts Receivable | <u>12,517.53</u> | |
| Total Current Assets | | 16,078.53 |

NON-CURRENT ASSETS:

| | | |
|--------------------------------|-------------------|--------------------------|
| Copy Machines (Note 3) | 114,856.90 | |
| Less: Accumulated Depreciation | <u>(3,828.56)</u> | |
| Total Non-Current Assets | | <u>111,028.34</u> |
| Total Assets | | <u><u>127,106.87</u></u> |

LIABILITIES AND FUND EQUITY

CURRENT LIABILITIES:

| | | |
|----------------------------|-----------------|-----------|
| Contracts Payable (Note 4) | 22,757.55 | |
| Interest Payable | 1,521.00 | |
| Accounts Payable | <u>1,216.97</u> | |
| Total Current Liabilities | | 25,495.52 |

LONG-TERM LIABILITIES:

| | | |
|----------------------------|------------------|------------|
| Contracts Payable (Note 4) | <u>92,099.35</u> | |
| Total Liabilities | | 117,594.87 |

FUND EQUITY:

| | | |
|-----------------------------------|-----------------|--------------------------|
| Retained Earnings | <u>9,512.00</u> | |
| Total Liabilities and Fund Equity | | <u><u>127,106.87</u></u> |

STATE OF MINNESOTA
EQUIPMENT REPAIR AND RENTAL - COPY MACHINE ACTIVITY (NOTE 1)
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
FOR MAY AND JUNE 1983

OPERATING REVENUE:

| | |
|-----------------------------------|-----------------|
| Sales | 16,078.53 |
| Less: Cost of Goods Sold (Note 2) | <u>5,045.53</u> |

| | |
|--------------|-----------|
| Gross Margin | 11,033.00 |
|--------------|-----------|

OPERATING EXPENSES:

| | |
|----------|-----------------|
| Interest | <u>1,521.00</u> |
|----------|-----------------|

| | |
|------------|----------|
| NET INCOME | 9,512.00 |
|------------|----------|

| | |
|--|------------|
| Retained Earnings, Beginning of Period | <u>-0-</u> |
|--|------------|

| | |
|--|------------------------|
| | <u><u>9,512.00</u></u> |
|--|------------------------|

STATE OF MINNESOTA
EQUIPMENT REPAIR AND RENTAL - COPY MACHINE ACTIVITY (NOTE 1)
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR MAY AND JUNE 1983

FINANCIAL RESOURCES PROVIDED:

| | | |
|---|-----------------|-----------|
| Net Income | 9,512.00 | |
| Add: Expenses Not Requiring Outlay of Working Capital: | | |
| Depreciation | <u>3,828.56</u> | |
| Total Financial Resources Provided | | 13,340.56 |

FINANCIAL RESOURCES APPLIED:

| | | |
|-------------------------------------|--|------------------|
| Retirement of Long-Term Liabilities | | <u>22,757.55</u> |
|-------------------------------------|--|------------------|

DECREASE IN WORKING CAPITAL

(9,416.99)

ELEMENTS OF CHANGE IN WORKING CAPITAL:

| | |
|---------------------|-------------------|
| Cash | 3,561.00 |
| Accounts Receivable | 12,517.53 |
| Contracts Payable | (22,757.55) |
| Interest Payable | (1,521.00) |
| Accounts Payable | <u>(1,216.97)</u> |

DECREASE IN WORKING CAPITAL

(9,416.99)

STATE OF MINNESOTA
EQUIPMENT REPAIR AND RENTAL - COPY MACHINE ACTIVITY
FOOTNOTES TO FINANCIAL STATEMENTS
JUNE 30, 1983

1. Summary of Significant Accounting Policies:

The Copy Machine Activity utilizes full accrual accounting. The point of sale is recognized as the end of the month. Expenses are based on data received from the Statewide Accounting System (SWA), and the accountants manual records.

2. Cost of Goods Sold:

| | |
|--------------------------------|-----------------|
| Depreciation of Copy Equipment | \$3,828.56 |
| Copy Machine Supplies | <u>1,216.97</u> |
| | \$5,045.53 |

3. Fixed Assets:

Fixed Assets are recorded a historical cost less accumulated depreciation. The usefull life of the copy machines is 5 years; there is no salvage value.

4. Contracts Pavable:

In May, 1983, the Copy Machine Activity purchased 4 Xerox photocopy machines from the Xerox Corporation for \$114,856.90. The purchase price will be paid over 60months at an interest rate of 8%.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
STATE PRINTER

Services Provided

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

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 estimated costs of operating such as, labor, materials, and overhead plus/minus any prior years income/loss.

STATE OF MINNESOTA
STATE PRINTER
COMPARATIVE STATEMENT OF FINANCIAL POSITION

| | FY3 | FY2 |
|------------------------------------|------------------|------------------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash | 112,724 | 63,169 |
| Accounts Receivable | 202,194 | 141,172 |
| Inventory - Raw Materials | 78,734 | 69,960 |
| - Overload | 2,639 | 4,836 |
| - WIP Finished Goods | 51,275 | 29,457 |
| Due from Lino Lakes | 1,711 | 1,711 |
| Due from DOES | <u>5,403</u> | <u>-0-</u> |
| Total Current Assets | 454,680 | 310,305 |
| NON-CURRENT ASSETS: | | |
| Fixed Assets | 841,769 | 765,912 |
| Less: Accumulated Depreciation | (300,244) | (305,450) |
| Building Improvements | 10,318 | 6,186 |
| Less: Accumulated Depreciation | (4,295) | (2,234) |
| Due from Lino Lakes | <u>1,027</u> | <u>2,395</u> |
| Total Non-Current Assets | <u>548,575</u> | <u>466,809</u> |
| Total Assets | <u>1,003,255</u> | <u>777,114</u> |
| LIABILITIES AND FUND EQUITY | | |
| CURRENT LIABILITIES: | | |
| Accounts Payable Note 6 | 96,082 | 59,468 |
| Salaries Payable | 31,755 | 30,415 |
| Accrued Unemployment Compensation | -0- | 10,879 |
| Compensated Absences Payable | 36,009 | 35,220 |
| Loans Payable to the General Fund | 76,785 | 47,972 |
| Due to the General Fund | <u>-0-</u> | <u>83,300</u> |
| Total Current Liabilities | 240,631 | 267,254 |
| NON-CURRENT LIABILITIES: | | |
| Loans Payable to the General Fund | 318,702 | 251,379 |
| Due to the General Fund | <u>-0-</u> | <u>21,063</u> |
| Total Non-Current Liabilities | <u>318,702</u> | <u>272,442</u> |
| Total Liabilities | 559,333 | 539,696 |
| FUND EQUITY: | | |
| Contribution from the General Fund | 573,000 | 573,000 |
| Retained Earnings | <u>(129,078)</u> | <u>(335,582)</u> |
| Total Fund Equity | <u>443,922</u> | <u>237,418</u> |
| Total Liabilities and Fund Equity | <u>1,003,255</u> | <u>777,114</u> |

STATE OF MINNESOTA
STATE PRINTER
COMPARATIVE STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

| | FY3 | FY2 |
|---------------------------------------|--------------------|--------------------|
| OPERATING REVENUE: | | |
| Gross Sales | 2,359,814 | 1,873,550 |
| Less Refunds | -0- | 1,092 |
| Net Sales | 2,359,814 | 1,872,458 |
| Less: Cost of Goods Sold | <u>(1,862,282)</u> | <u>(1,758,542)</u> |
| Gross Margin | 497,532 | 114,916 |
| OPERATING EXPENSES: | | |
| Salaries | 96,562 | 95,373 |
| Rent - Building | 10,833 | 10,596 |
| Repairs | 2,793 | 460 |
| Printing | 2,125 | 24 |
| Data Processing | 1,220 | 1,353 |
| Purchased Services | -0- | 37 |
| Communications | 6,007 | 7,431 |
| Travel | 4,365 | 1,254 |
| Fees | 1,488 | 566 |
| Supplies | 3,552 | 2,427 |
| Indirect Cost | 172,990 | 120,004 |
| Depreciation | <u>3,925</u> | <u>5,914</u> |
| Total Operating Expense | 305,860 | 245,439 |
| NET OPERATING INCOME (LOSS) | 191,672 | (30,523) |
| NON-OPERATING REVENUE: | | |
| Rent Revenue | 21,614 | 22,870 |
| Gains on Sale of Equipment | <u>5,691</u> | <u>266</u> |
| Total Non-Operating Revenue | 27,305 | 23,136 |
| NON-OPERATING EXPENSES: | | |
| Interest | -0- | 5,033 |
| Maintenance | 8,070 | 7,061 |
| Amortization | -0- | 6,948 |
| Depreciation | 4,403 | 1,212 |
| Loss on Equipment Trade In | <u>-0-</u> | <u>18,649</u> |
| Total Non-Operating Expenses | 12,473 | 38,903 |
| NET INCOME (LOSS) | 206,504 | (70,656) |
| Retained Earnings Beginning of Period | (335,582) | 269,036 |
| Prior Period Adjustment | -0- | 4,110 |
| Retained Earnings, Restated | <u>-0-</u> | <u>(264,926)</u> |
| Retained Earnings, End of Period | <u>(129,078)</u> | <u>(335,582)</u> |

STATE OF MINNESOTA
STATE PRINTER
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION

| | FY3 | FY2 |
|--|--|----------|
| FINANCIAL RESOURCES PROVIDED: | | |
| Net Income (Loss) | 206,504 | (70,656) |
| Add: Expenses Not Utilizing Working Capital: | | |
| Depreciation | 85,621 | 110,825 |
| Amortization | — | 7,222 |
| Loss on Disposal of Equipment | — | 18,649 |
| Less: Revenues Not Producing Working Capital: | | |
| Gain on Sale of Capitalized Assets | (40) | (266) |
| Total Resources Provided from Operations | 292,085 | 65,774 |
| Other Sources: (Note 7) | | |
| Capital Lease Option Exercised | — | 55,602 |
| Advances from the General Fund | 149,600 | 96,837 |
| Proceeds from Sale of Fixed Assets | 40 | 4,992 |
| Total Resources Provided from Other Sources | 149,640 | 157,431 |
| Total Financial Resources Provided | 441,725 | 223,205 |
| FINANCIAL RESOURCES APPLIED: | | |
| Note Receivable | 1,368 | 2,395 |
| Leasehold Improvements | 4,132 | — |
| Purchase of Fixed Assets | 178,823 | 121,028 |
| Reduction on Long-Term Liabilities | 86,404 | 125,756 |
| Total Financial Resources Applied | 270,727 | 249,179 |
| INCREASE (DECREASE) IN WORKING CAPITAL | 170,998 | 25,974 |
| ELEMENTS OF CHANGES IN WORKING CAPITAL ACCOUNTS: | INCREASE (DECREASE) IN WORKING CAPITAL | |
| Cash | 49,555 | (97,584) |
| Accounts Receivable - Trade | 61,022 | 72,336 |
| - Rental | 5,403 | (9,534) |
| Inventory - Raw Material | 8,774 | (11,453) |
| - WIP | 21,818 | 10,347 |
| - Overload | (2,197) | (4,986) |
| Note Receivable | — | 1,711 |
| Accrued Unemployment | 10,879 | — |
| Accounts Payable | (36,614) | 11,505 |
| Salaries Payable | (1,340) | (33,972) |
| Indirect Cost Payable | — | 33,397 |
| Loans Payable | (28,813) | (17,038) |
| Capital Lease Payable | — | 10,947 |
| Due to General Fund | 83,300 | (41,650) |
| Compensated Absences | (789) | — |
| INCREASE (DECREASE) IN WORKING CAPITAL | 170,998 | (25,974) |

STATE OF MINNESOTA
STATE PRINTER
NOTES TO FINANCIAL STATEMENTS FOR YEAR ENDING JUNE 30, 1983

Significant Accounting Policies:

1. State Printer utilizes full accrual accounting in compliance with generally accepted accounting principles. See # 6.
2. Inventory Valuation of Raw Materials utilizes a Lifo Flow Assumption. Work in process and finished goods inventory are valued by use of a hybrid absorption costing methodology. This costing method uses direct material cost plus a predetermined fixed and variable factory overhead rate that includes direct labor.
3. Depreciation uses a straight line basis assuming a zero salvage value for calculation. Assets are depreciated over the following schedule in accordance with the 1980 IRS class life system, unless management can substantiate a more accurate estimate.

| | |
|------------------|----------|
| Plant Equipment | 9 years |
| Office Equipment | 7 years |
| Office Furniture | 12 years |
4. Building Improvements associated with the installation of numerous assets, uses a straight line basis and assumes a zero salvage value for calculation. These improvements are being depreciated over 3 years.
5. Due to the General Fund Current and Long Term is attributed to the restructuring of contributions as perscribed in the 1979 Laws, Chapter 333.
6. Expenses are based on payments in SWA per closing BEER, except for depreciation expense which was taken, for first time, from the automated Fixed Asset System.

Printing Services - Charges to Agencies Effective July 1, 1983

| <u>Service</u> | <u>Current Rate</u> | <u>Change</u> | <u>New Rate</u> | <u>1981 PITC</u> |
|---|---------------------|--------------------|-----------------|----------------------|
| Composition | 40.00 | 2.00 | 42.00 | 45.00 |
| Keylining | 30.00 | .50 | 30.50 | 40.65 |
| Film Processing | 41.50 | 1.50 | 43.00 | 46.75 |
| Platemaking | 37.00 | - | 37.00 | 46.40 |
| Printing | 31.50 | 1.00 | 32.50 | 39.80 |
| Davidson Press | 41.00 | 1.00 | 42.00 | 55.85 |
| Apollo Press | 40.50 | 2.50 | 43.00 | 55.85 |
| Harris Press | 41.00 | - | 41.00 | 43.75 |
| Collator | 41.00 | - | 41.00 | 64.00 |
| Folder | 30.00 | - | 30.00 | 35.65 |
| Cutter | 30.00 | - | 30.00 | 41.90 |
| Small Bindery | 28.00 | - | 28.00 | 29.10 |
| Handwork | 20.50 | 1.00 | 21.50 | 23.75 |
| Shipping | *- | - | *- | - |
| Copy Centers | 47.00 | 2.00 | 49.00 | 55.85 |
| Xerox First Copy | .04 | .01 | .05 | .15 |
| Additional Copies | .04 | | .04 | .08 |
| Planning & Estimating | *22.00 ea. | "Buy" req. 1.00 | *23.00 | - |
| Minimum Charge on all 619 and 523 requisitions | 10.00 | | 10.00 | |

* Costs for in-house orders are included in factory overhead and are reflected in the hourly rates.

Rates are based on orders following normal turnaround times. A special handling premium of 25% of labor rate caused by overtime will be assessed to all jobs that contain required delivery dates in less than our normal turnaround times.
(reprinted below)

Central Duplicating - Full Service - The Central Duplicating facility is designed to process duplicating jobs beyond the scope of the copy centers. Here both one and two- color work with a maximum sheet size of 17" x 22" may be done, incorporating typesetting and photos where required.

The service guidelines are as follows:

| | |
|-----------------------|---------------|
| 619 requisitions | 10 days |
| NCR forms | 15 days |
| Multiple page manuals | Varies |
| All other 523's | 12 to 15 days |

Work required in less than the normal 12 days will require Special Handling and the guidelines are as follows:

Basic single color, camera ready duplications - 6 days. Allow one additional day for each additional processing step such as composition, proofing, second color, collating, saddle stitching, folding, or cerlox binding. If timing is critical, customer should proof at Ford Building.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
STATE REGISTER AND PUBLIC 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. The State Register publishes all agency rules and executive orders for the State of Minnesota. Adopted rules and executive orders must be published to have legal effect. The office also publishes notices of public hearings, the text of all proposed rules and any notices state agencies wish to publish. All of these documents are incorporated in a weekly magazine called the State Register.

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

Rates are based on estimated costs of operating, plus/minus any prior years income/loss.

STATE OF MINNESOTA
STATE REGISTER AND PUBLIC DOCUMENTS
STATEMENT OF FINANCIAL POSITION (NOTE 1)

June 30,

| | 1983 | 1982 |
|--|--------------------------|------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash in State Treasury | 419,784.30 | |
| Cash on Hand | 4,909.49 | |
| Petty Cash | 500.00 | |
| Accounts Receivable | 10,243.22 | |
| Prepaid Supplies (Note 3) | 534.55 | |
| Inventory | <u>101,569.02</u> | |
| Total Current Assets | 537,540.58 | |
| NON-CURRENT ASSETS: | | |
| Fixed Assets | 59,333.13 | |
| Less: Accumulated Depreciation | (34,869.52) | |
| Building Improvements | 11,500.58 | |
| Less: Accumulated Depreciation | <u>(5,862.88)</u> | |
| Total Non-Current Assets | <u>30,101.31</u> | |
| Total Assets | <u><u>567,641.89</u></u> | |
| LIABILITIES AND FUND EQUITY | | |
| CURRENT LIABILITIES: | | |
| Salaries Payable | 15,270.52 | |
| Accounts Payable - Trade | 27,734.49 | |
| - Consignment (Note 6) | 10,524.41 | |
| Vacations Payable | 15,058.64 | |
| Sick Leave Payable | 3,968.06 | |
| Deferred Revenue | <u>85,626.47</u> | |
| Total Current Liabilities | 158,182.59 | |
| FUND EQUITY: | | |
| Contributions from General Fund (Note 7) | 495,000.00 | |
| Retained Earnings | <u>(85,540.70)</u> | |
| Total Fund Equity | <u>409,459.30</u> | |
| Total Liabilities and Fund Equity | <u><u>567,641.89</u></u> | |

- - - NO COMPARATIVE DATA AVAILABLE - - -

FINAL

STATE OF MINNESOTA
STATE REGISTER AND PUBLIC DOCUMENTS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (NOTE 1)
FOR YEAR ENDED JUNE 30, 1983

| | Consolidated | Documents | State Register |
|--|---------------------|--------------------|--------------------|
| OPERATING REVENUE: | | | |
| Gross Sales (Note 8) | 864,322.29 | 676,785.20 | 187,537.09 |
| Less: Returns and Refunds | <u>10,360.46</u> | <u>7,842.87</u> | <u>2,517.59</u> |
| Net Sales | 853,961.83 | 668,942.33 | 185,019.50 |
| Less: Cost of Goods Sold (Note 9) | <u>315,388.80</u> | <u>224,342.30</u> | <u>91,046.50</u> |
| Gross Margin | 538,573.03 | 444,600.03 | 93,973.00 |
| OPERATING EXPENSES: | | | |
| Salaries and Benefits (Note 10) | 298,005.71 | 259,582.12 | 38,423.59 |
| Rent - Building | 18,403.64 | 13,931.56 | 4,472.08 |
| - Other | 30.00 | 22.71 | 7.29 |
| Advertising | 189.60 | 143.53 | 46.07 |
| Repairs | 2,549.92 | 2,214.91 | 335.01 |
| Printing - Miscellaneous (Note 11) | 24,748.16 | 24,262.30 | 485.86 |
| Professional Services | 7,572.99 | 5,732.75 | 1,840.24 |
| Postage | 43,679.59 | 41,679.59 | 2,000.00 |
| Telephone | 8,614.95 | 6,521.52 | 2,093.43 |
| General (Note 12) | 4,381.60 | 3,316.87 | 1,064.73 |
| Travel | 680.79 | 515.36 | 165.43 |
| Freight | 19,016.54 | 19,016.54 | -0- |
| Supplies | 8,078.89 | 6,115.72 | 1,963.17 |
| Depreciation - Building Improvements (Note 5) | 2,048.15 | 1,550.45 | 497.70 |
| - Fixed Assets (Note 4) | 6,321.19 | 4,785.14 | 1,536.05 |
| Indirect Costs | 50,133.00 | 22,058.52 | 28,074.48 |
| Bad Debt Expense (Note 13) | <u>20,477.06</u> | <u>6,606.06</u> | <u>13,871.00</u> |
| Total Operating Expenses | <u>514,931.78</u> | <u>418,055.65</u> | <u>96,876.13</u> |
| NET INCOME (LOSS) | 23,641.25 | 26,544.38 | (2,903.13) |
| Retained Earnings, Beginning of Period | <u>(109,181.95)</u> | <u>(87,546.84)</u> | <u>(21,635.11)</u> |
| Retained Earnings, End of Period | <u>(85,540.70)</u> | <u>(61,002.46)</u> | <u>(24,538.24)</u> |

STATE OF MINNESOTA
STATE REGISTER AND PUBLIC DOCUMENTS
STATEMENT OF CHANGES IN FINANCIAL POSITION (NOTE 1)

| | Quarter Ended 6/30/83 | Year Ended 6/30/82 |
|---|-----------------------------|--------------------------|
| FINANCIAL RESOURCES PROVIDED: | | |
| Net Income | 11,103.75 | 23,641.25 |
| Add: Expenses Not Requiring Outlay of Working Capital: | | |
| Depreciation | <u>1,934.43</u> | <u>8,369.34</u> |
| Total Financial Resources Provided | 13,038.18 | 32,010.59 |
| FINANCIAL RESOURCES APPLIED: | | |
| Purchase of Fixed Assets | -0- | 362.25 |
| Adjustments (Note 14) | <u>11,351.67</u> | <u>-0-</u> |
| Total Financial Resources Applied | <u>11,351.67</u> | <u>362.25</u> |
| INCREASE IN WORKING CAPITAL | <u>1,686.51</u> | <u>31,648.34</u> |
| ELEMENTS OF CHANGE IN WORKING CAPITAL: | | |
| Cash in State Treasury | (22,956.45) | 99,729.00 |
| Cash on Hand | (212.94) | 3,197.45 |
| Accounts Receivable | 7,171.40 | 2,494.38 |
| Due from Vendor | (1,976.69) | (7,454.20) |
| Due from MCAR (Clearing) | -0- | (50,211.00) |
| Prepaid Supplies | -0- | 460.91 |
| Inventory | (30,297.41) | (74,140.11) |
| Salaries Payable | (7,205.94) | (2,911.46) |
| Accounts Payable - Trade | (13,529.25) | 39,937.15 |
| - Consignment | 38,362.13 | (6,946.16) |
| - Clearing | -0- | 36,340.00 |
| - Indirect Costs | 37,599.75 | -0- |
| Vacations Payable | (931.76) | (2,469.98) |
| Sick Leave Payable | (111.66) | (1,386.84) |
| Deferred Revenue | <u>(4,224.67)</u> | <u>(4,990.80)</u> |
| INCREASE IN WORKING CAPITAL | <u>1,686.51</u> | <u>31,648.34</u> |

STATE OF MINNESOTA
STATE REGISTER AND PUBLIC DOCUMENTS
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1983

1. State Register and Public Documents utilizes full accrual accounting. Comparative information for FY82 is not shown (FY82 contained MCAR information while FY83 does not).
2. Inventory is valued at historical cost of FIFO basis.
3. Prepaid supplies is a deposit with the Government Printing Office.
4. Depreciation is calculated on a straight line basis with zero salvage value. Useful lives are determined to be the IRS class life system's upper life limits; 12 years for office furniture, 7 years for office equipment and 9 years for production equipment.
5. Depreciation for building improvements is on a straight line basis, 3 years for remodeling and 7 years for remodeling additions and revisions, with zero salvage value.
6. Accounts payable - Consignment is due to consignment sales made for the Revisor, Public Welfare, Education, Public Safety and Housing Finance.
7. Contributions from the General Fund were established by Minnesota Laws 1979, Chapter 333, Section 56. The contributions are:

| | |
|----------------|----------------|
| Documents | \$307,000 |
| State Register | <u>188,000</u> |
| Total | \$495,000 |

8. Gross Sales includes net consignment sales for the Revisor of Statutes, Public Welfare, Education, Public Safety and Housing Finance.
9. Cost of Goods Sold consists of:

| | | |
|---|------------------|------------------|
| Documents - Cost of Publications Printed | \$35,429.38 | \$136,916.99 |
| - Cost of Publications Purchased | 24,700.49 | 73,813.22 |
| - EDP Purchased | 2,017.75 | 8,343.54 |
| - Microfilm Purchased | 4,402.92 | 5,268.55 |
| State Register - Cost of Publications Printed | <u>23,267.50</u> | <u>91,046.50</u> |
| Total | \$89,818.04 | \$315,388.80 |

10. Salaries and Benefits include wages, insurance, retirement, FICA and changes in compensated absences.
11. Printing - Miscellaneous consists of duplicating and in-house printing for promotional use.
12. General Expenses consist of Purchased Services, Addressing, Inserting, Fees, Memberships and Tuition.
13. The bad debt expense is the write off of the amounts owed to State Register and Public Documents by MCAR.
14. The resale inventory was overstated on the 3rd quarter statement.

STATE OF MINNESOTA

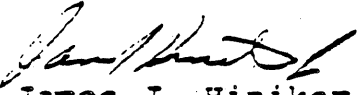
Department of Administration

Office Memorandum

TO: All State Departments & Agencies

DATE: June 21, 1982

FROM:


James J. Hiniker, Jr.
CommissionerINFORMATIONAL BULLETIN
ADM.-237

PHONE: 297-2553

SUBJECT:

Fiscal Year 1983 Rates, State Register and Public Documents
Division

The Department of Finance has approved the Fiscal Year 1983 rates charged by the State Register and Public Documents Division. These rates take effect July 1, 1982 and are listed below.

| | |
|---------------------------------|------------------------------------|
| Lake Maps | \$ 2.50 |
| • Fire Plan Maps | \$ 2.25 |
| Architectural Drawings | \$ 1.00 per sheet + 5¢ per sq. ft. |
| Photocopies | \$.15 per sheet |
| State Register subscriptions | \$130.00 per year |
| State Register - billable pages | \$ 78.00 per page |
| Handling | \$ 1.00 per order |

JJH:cq

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
TELECOMMUNICATION

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 plus salaries and overhead plus/minus any prior years income/loss equals the total cost to be recovered. Total costs divided by total minutes equals the rate per minute.

The present rates are listed below.

| | |
|------------------------|----------------|
| Telpak | \$1.24/mi./mo. |
| Intrastate WATS | |
| 8:00 a.m. to 5:00 p.m. | \$.134/min. |
| 5:00 p.m. to 8:00 a.m. | \$.067/min. |
| Interstate WATS | \$.280/min. |
| In-WATS Pool | \$.21 /min. |

STATE OF MINNESOTA
TELECOMMUNICATIONS
STATEMENT OF FINANCIAL POSITION

June 30,

| | 1983 | 1982 |
|---|------------------|----------------|
| ASSETS | | |
| CURRENT ASSETS: | | |
| Cash | 230,622 | 23,256 |
| Accounts Receivable | 459,396 | 335,994 |
| Accounts Receivable - Equipment Purchased | <u>199,612</u> | <u>-0-</u> |
| Total Current Assets | 889,630 | 359,250 |
| NON-CURRENT ASSETS: | | |
| Fixed Assets | 319,547 | 354,459 |
| Less: Accumulated Depreciation | (54,273) | (37,010) |
| Accounts Receivable - Equipment Purchased Long-Term | <u>404,610</u> | <u>-0-</u> |
| Total Non-Current Assets | 669,884 | 317,449 |
| Total Assets | <u>1,559,514</u> | <u>676,699</u> |
| LIABILITIES & FUND EQUITY | | |
| CURRENT LIABILITIES: | | |
| Accounts Payable | 274,045 | 12,426 |
| Salaries Payable | 2,332 | 1,623 |
| Vacation & Sick Leave Payable | 3,341 | 3,337 |
| Loans Payable | <u>179,224</u> | <u>45,115</u> |
| Total Current Liabilities | 458,942 | 62,501 |
| LONG-TERM LIABILITIES | | |
| Loans Payable | <u>572,045</u> | <u>132,331</u> |
| Total Liabilities | 1,030,987 | 194,832 |
| FUND EQUITY: | | |
| Contributions from General Fund | 342,000 | 342,000 |
| Retained Earnings | <u>186,527</u> | <u>139,867</u> |
| Total Fund Equity | 528,527 | 481,867 |
| Total Liabilities & Fund Equity | <u>1,559,514</u> | <u>676,699</u> |

STATE OF MINNESOTA
TELECOMMUNICATIONS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS

| | Quarter Ended 6/30/83 | Y-T-D | Quarter Ended 6/30/82 | Y-T-D |
|---|-----------------------------|-----------------|-----------------------------|----------------|
| OPERATING REVENUE: | | | | |
| Gross Sales | 841,244 | 3,152,157 | 779,802 | 3,095,064 |
| Less: Returns | <u>-0-</u> | <u>-0-</u> | <u>-0-</u> | <u>-0-</u> |
| Gross Margin | 841,244 | 3,152,157 | 779,802 | 3,095,064 |
| OPERATING EXPENSES: | | | | |
| Salaries & Benefits (Note 3) | 13,419 | 44,307 | 10,444 | 33,618 |
| Rents & Leases | 300 | 1,200 | -0- | -0- |
| Travel | 910 | 910 | -0- | -0- |
| Data Processing | 1,963 | 22,038 | 6,518 | 29,248 |
| Communications | 765,215 | 2,956,726 | 738,311 | 2,896,467 |
| Supplies | -0- | 6,082 | -0- | 4,861 |
| Depreciation | -0- | -0- | 6,129 | 21,936 |
| Indirect Cost (Note 1) | <u>16,585</u> | <u>66,341</u> | <u>10,713</u> | <u>42,855</u> |
| Total Operating Expenses | 798,392 | 3,097,604 | 772,115 | 3,028,985 |
| OPERATING INCOME (LOSS) | 42,852 | 54,553 | 7,687 | 66,079 |
| NON-OPERATING INCOME (EXPENSE) | | | | |
| PBX Rental | 16,331 | 55,058 | -0- | -0- |
| PBX Depreciation | <u>(15,977)</u> | <u>(54,273)</u> | <u>-0-</u> | <u>-0-</u> |
| Total Non-Operating Income (Expense) | 354 | 785 | -0- | -0- |
| NET INCOME | 43,206 | 55,338 | 7,687 | 66,079 |
| Retained Earnings Beginning of Period | 176,956 | 139,867 | 277,681 | 57,438 |
| Adjustment to Retained Earnings (Note 4) | <u>(33,635)</u> | <u>(8,678)</u> | <u>(145,501)</u> | <u>16,350</u> |
| Retained Earnings End of Period | <u>186,527</u> | <u>186,527</u> | <u>139,867</u> | <u>139,867</u> |

STATE OF MINNESOTA
TELECOMMUNICATIONS
STATEMENT OF CHANGE IN FINANCIAL POSITION

| | Quarter Ended 6/30/83 | Y-T-D | Quarter Ended 6/30/82 | Y-T-D |
|---|-----------------------------|----------------|-----------------------------|-----------------|
| FINANCIAL RESOURCES PROVIDED: | | | | |
| Net Income (Loss) | 43,206 | 55,338 | 7,687 | 66,079 |
| Add: Expenses Not Requiring Outlay of Working Capital: | | | | |
| Depreciation | 15,977 | 54,273 | 6,129 | 21,936 |
| Other Sources: | | | | |
| Cash Advance | 84,278 | 670,544 | 100,530 | 100,530 |
| Adjustment to Retained Earnings | -0- | -0- | (145,501) | 31,424 |
| Proceeds from Fixed Assets Sold | 335,666 | 335,666 | -0- | -0- |
| Proceeds from Retirement of Long- Term Accounts Receivable | 41,100 | 100,288 | -0- | -0- |
| Equipment Sale on Account | 137,646 | 137,646 | -0- | -0- |
| Total Financial Resources Provided | 657,873 | 1,353,755 | (31,155) | 219,969 |
| FINANCIAL RESOURCES APPLIED: | | | | |
| Purchase of Fixed Asset | 358,445 | 988,986 | 188,899 | 237,875 |
| Reduction of Long-Term Liability | 41,035 | 230,830 | 27,553 | 43,522 |
| Total Financial Resources Applied | 399,480 | 1,219,816 | 216,452 | 281,397 |
| INCREASE (DECREASE) IN WORKING CAPITAL | <u>258,393</u> | <u>133,939</u> | <u>(247,607)</u> | <u>(61,428)</u> |
| ELEMENTS OF CHANGE IN WORKING CAPITAL: | | | | |
| Cash | 47,179 | 207,366 | (308,442) | (57,355) |
| Accounts Receivable | (1,380) | 123,402 | (30,256) | (32,114) |
| Accounts Receivable - Equipment Purchase | 199,612 | 199,612 | -0- | -0- |
| Accounts Payable | (17,685) | (261,619) | 111,583 | 45,690 |
| Loans Payable | (16,856) | (134,109) | (21,699) | (14,252) |
| Salaries Payable | (1,053) | (709) | 2,981 | (1,623) |
| Vacation and Sick Leave Payable | (1,180) | (4) | (1,774) | (1,774) |
| Due to General Fund | 49,756 | -0- | -0- | -0- |
| INCREASE (DECREASE) IN WORKING CAPITAL | <u>258,393</u> | <u>133,939</u> | <u>(247,607)</u> | <u>(61,428)</u> |

STATE OF MINNESOTA
TELECOMMUNICATIONS
FOOTNOTES TO 4TH QUARTER FINANCIAL STATEMENTS
FY83

Note 1: Summary of Significant Accounting Policies:

Telecommunications utilizes full accrual accounting.

Billings for service are reported with the point of service performed recognized as the billing date. No allowance is made for doubtful accounts.

Expenses are based on data received from the Statewide Accounting system (SWA) and accountant's manual records.

Fixed assets are recorded at historical costs less accumulated depreciation. Fixed assets are depreciated on straight line basis by class of assets with no salvage value.

Indirect costs were allocated by Department of Finance for General Fund Services to Telecommunications. These costs were estimated to be \$42,855 for the fiscal year. The actual amount is \$66,341 per year.

Note 2: Legislation Affecting Telecommunications:

Telecommunications derives operating authority from Minnesota Statutes M.S. 16.80.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1 (a), restricts Telecommunications contribution from the General Fund at \$342,000 effective July 1, 1979. All future profits or losses will be adjusted through the rate structure.

Note 3: Accrued Vacation and Vested Sick Leave:

Accrued Vacation and Vested Sick Leave is shown as an adjustment to Salary & Benefits. 4th Quarter adjustment was \$1,180, or Y-T-D adjustment to \$4.

Note 4: Adjustment to Retained Earnings:

| Adjustment to Retained Earnings | <u>4th Qtr</u> | <u>Y-T-D</u> |
|--|----------------|--------------|
| Sales Overstated Qtrs. 1-3 | (97,915) | -0- |
| Depreciation Overstated Qtrs. 1-3 | 34,231 | -0- |
| Other Income Understated Qtrs. 1-3 | 38,727 | -0- |
| Retirement of Accounts Receivable | | |
| Equipment Purchase Long-Term Recorded as Income on FY82 Financial Statements | (8,678) | (8,678) |
| Total Adjustment to Retained Earnings | (33,635) | (8,678) |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y.1983 ROLLFORWARD PLAN

TABLE OF CONTENTS

SUMMARY DATA

SCHEDULE

| | |
|--|----|
| Rollforward Costs by Department..... | A |
| Summary of allocated costs..... | B1 |
| Summary of allocated costs (cont)..... | B2 |
| Summary of allocated costs (cont)..... | B3 |
| Summary of allocation basis..... | C |

EQUIPMENT USE CHARGE

| | |
|--|-----|
| Nature and extent of service..... | 1.1 |
| Costs to be Allocated..... | 1.2 |
| Schedule of costs to be allocated by function..... | 1.3 |
| Detail allocation - Equipment Use charge..... | 1.4 |
| Departmental cost allocation summary..... | 1.5 |

ADMINISTRATION-GENERAL SUPPORT

| | |
|--|-----|
| Nature and extent of services..... | 2.1 |
| Costs to be allocated..... | 2.2 |
| Schedule of costs to be allocated by function..... | 2.3 |
| Detail allocation - Commsr & Personnel..... | 2.4 |
| Detail allocation - Fiscal..... | 2.5 |
| Departmental cost allocation summary..... | 2.6 |

ADMINISTRATION-REAL ESTATE MGT

| | |
|--|-----|
| Nature and extent of services..... | 3.1 |
| Costs to be allocated..... | 3.2 |
| Schedule of costs to be allocated by function..... | 3.3 |
| Detail allocation - Leasing..... | 3.4 |
| Departmental cost allocation summary..... | 3.5 |

ADMINISTRATION-MANAGEMENT SVCS

| | |
|--|-----|
| Nature and extent of services..... | 4.1 |
| Costs to be allocated..... | 4.2 |
| Schedule of costs to be allocated by function..... | 4.3 |
| Detail allocation - Records Center..... | 4.4 |
| Detail allocation - Inventory Mgmt..... | 4.5 |
| Detail allocation - Contract Mgmt..... | 4.6 |
| Detail allocation - Telecommunications..... | 4.7 |
| Detail allocation - Forms Mgmt..... | 4.8 |
| Departmental cost allocation summary..... | 4.9 |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1983 ROLLFORWARD PLAN
TABLE OF CONTENTS (CONTD.)

| ADMINISTRATION-STATE AGENCY SVCS | SCHEDULE |
|--|----------|
| Nature and extent of services..... | 5.1 |
| Costs to be allocated..... | 5.2 |
| Schedule of costs to be allocated by function..... | 5.3 |
| Detail allocation - Procurement | 5.4 |
| Detail allocation - Employee Assistance | 5.5 |
| Detail allocation - Central Mail..... | 5.6 |
| Departmental cost allocation summary..... | 5.7 |
| FINANCE - FISCAL MGMT & ADMIN | |
| Nature and extent of services..... | 6.1 |
| Costs to be allocated..... | 6.2 |
| Schedule of costs to be allocated by function..... | 6.3 |
| Detail allocation - Dept Admin..... | 6.4 |
| Detail allocation - Audit..... | 6.5 |
| Departmental cost allocation summary..... | 6.6 |
| FINANCE - BUDGET | |
| Nature and extent of services..... | 7.1 |
| Costs to be allocated..... | 7.2 |
| Schedule of costs to be allocated by function..... | 7.3 |
| Detail allocation - Budget Control..... | 7.4 |
| Detail allocation - Budget Support..... | 7.5 |
| Departmental cost allocation summary..... | 7.7 |
| FINANCE - ACCOUNTING | |
| Nature and extent of services..... | 8.1 |
| Costs to be allocated..... | 8.2 |
| Schedule of costs to be allocated by function..... | 8.3 |
| Detail allocation - Accounting Services..... | 8.4 |
| Departmental cost allocation summary..... | 8.5 |
| FINANCE - OTHER | |
| Nature and extent of services..... | 9.1 |
| Costs to be allocated..... | 9.2 |
| Schedule of costs to be allocated by function..... | 9.3 |
| Detail allocation - Financial Reporting..... | 9.4 |
| Detail allocation - Central Payroll..... | 9.5 |
| Departmental cost allocation summary..... | 9.6 |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1983 ROLLFORWARD PLAN
TABLE OF CONTENTS (CONTD.)

| | |
|--|----------|
| EMPLOYEE RELATIONS | SCHEDULE |
| Nature and extent of services..... | 10.1 |
| Costs to be allocated..... | 10.2 |
| Schedule of costs to be allocated by function..... | 10.3 |
| Detail allocation - Personnel Admin..... | 10.4 |
| Departmental cost allocation summary..... | 10.5 |
| MEDIATION SERVICES | |
| Nature and extent of services..... | 11.1 |
| Costs to be allocated..... | 11.2 |
| Schedule of costs to be allocated by function..... | 11.3 |
| LEGISLATIVE AUDITOR | |
| Nature and extent of services..... | 12.1 |
| Costs to be allocated..... | 12.2 |
| Schedule of costs to be allocated by function..... | 12.3 |
| TREASURER | |
| Nature and extent of services..... | 13.1 |
| Costs to be allocated..... | 13.2 |
| Schedule of costs to be allocated by function..... | 13.3 |
| Detail allocation - Treasury..... | 13.4 |
| Departmental cost allocation summary..... | 13.5 |
| ATTORNEY GENERAL | |
| Nature and extent of services..... | 14.1 |
| Costs to be allocated..... | 14.2 |
| Schedule of costs to be allocated by function..... | 14.3 |
| LABOR & INDUSTRY-ADMINISTRATION | |
| Nature and extent of services..... | 15.1 |
| Costs to be allocated..... | 15.2 |
| Schedule of costs to be allocated by function..... | 15.3 |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1983 ROLLFORWARD PLAN
TABLE OF CONTENTS (CONTD.)

| | |
|---|----------|
| LABOR & INDUSTRY - WORKER'S COMP ADMIN | SCHEDULE |
| Nature and extent of services..... | 16.1 |
| Costs to be allocated..... | 16.2 |
| Schedule of costs to be allocated by function..... | 16.3 |
| PUBLIC SAFETY ADMINISTRATION | |
| Nature and extent of services..... | 17.1 |
| Costs to be allocated..... | 17.2 |
| Schedule of costs to be allocated by function..... | 17.3 |
| Detail allocation - Dept Admin..... | 17.4 |
| Departmental cost allocation summary..... | 17.5 |
| ADMINISTRATION-GENERAL SUPPORT (SECOND ALLOCATION) | |
| Nature and extent of services..... | 18.1 |
| Costs to be allocated..... | 18.2 |
| Schedule of costs to be allocated by function..... | 18.3 |
| Detail allocation - Commissioner & Personnel..... | 18.4 |
| Detail allocation - Fiscal..... | 18.5 |
| Departmental cost allocation summary..... | 18.6 |
| ADMINISTRATION-REAL ESTATE MGT (SECOND ALLOCATION) | |
| Nature and extent of services..... | 19.1 |
| Costs to be allocated..... | 19.2 |
| Schedule of costs to be allocated by function..... | 19.3 |
| Detail allocation- Leasing..... | 19.4 |
| Departmental cost allocation summary..... | 19.5 |
| ADMINISTRATION-MANAGEMENT SVCS (SECOND ALLOCATION) | |
| Nature and extent of services..... | 20.1 |
| Costs to be allocated..... | 20.2 |
| Schedule of costs to be allocated by function..... | 20.3 |
| Detail allocation - Records Center..... | 20.4 |
| Detail allocation - Inventory Mgmt | 20.5 |
| Detail allocation - Contract Mgmt..... | 20.6 |
| Detail allocation - Telecommunications | 20.7 |
| Detail allocation - Forms Mgmt..... | 20.8 |
| Departmental cost allocation summary..... | 20.9 |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1983 ROLLFORWARD PLAN
TABLE OF CONTENTS (CONTD.)ADMINISTRATION-STATE AGENCY SVCS
(SECOND ALLOCATION) SCHEDULE

| | |
|--|------|
| Nature and extent of services..... | 21.1 |
| Costs to be allocated..... | 21.2 |
| Schedule of costs to be allocated by function..... | 21.3 |
| Detail allocation - Procurement..... | 21.4 |
| Detail allocation - Employee Assistance..... | 21.5 |
| Detail allocation - Central Mail..... | 21.6 |
| Departmental cost allocation summary..... | 21.7 |

FINANCE - FISCAL MGMT & ADMIN
(SECOND ALLOCATION)

| | |
|--|------|
| Nature and extent of services..... | 22.1 |
| Costs to be allocated..... | 22.2 |
| Schedule of costs to be allocated by function..... | 22.3 |
| Detail allocation - Dept Admin..... | 22.4 |
| Detail allocation - Audit..... | 22.5 |
| Departmental cost allocation summary..... | 22.6 |

FINANCE - BUDGET
(SECOND ALLOCATION)

| | |
|--|------|
| Nature and extent of services..... | 23.1 |
| Costs to be allocated..... | 23.2 |
| Schedule of costs to be allocated by function..... | 23.3 |
| Detail allocation - Budget Control..... | 23.4 |
| Detail allocation - Budget Support..... | 23.5 |
| Departmental cost allocation summary..... | 23.6 |

FINANCE - ACCOUNTING
(SECOND ALLOCATION)

| | |
|--|------|
| Nature and extent of services..... | 24.1 |
| Costs to be allocated..... | 24.2 |
| Schedule of costs to be allocated by function..... | 24.3 |
| Detail allocation - Accounting Services..... | 24.4 |
| Departmental cost allocation summary..... | 24.5 |

FINANCE - OTHER
(SECOND ALLOCATION)

| | |
|--|------|
| Nature and extent of services..... | 25.1 |
| Costs to be allocated..... | 25.2 |
| Schedule of costs to be allocated by function..... | 25.3 |
| Detail allocation - Financial Reporting..... | 25.4 |
| Detail allocation - Central Payroll..... | 25.5 |
| Departmental cost allocation summary..... | 25.6 |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1983 ROLLFORWARD PLAN
TABLE OF CONTENTS (CONTD.)

| | |
|--|----------|
| EMPLOYEE RELATIONS (SECOND ALLOCATION) | SCHEDULE |
| Nature and extent of services..... | 26.1 |
| Costs to be allocated..... | 26.2 |
| Schedule of costs to be allocated by function..... | 26.3 |
| Detail allocation - Personnel Admin..... | 26.4 |
| Departmental cost allocation summary..... | 26.5 |
| MEDIATION SERVICES (SECOND ALLOCATION) | |
| Nature and extent of services..... | 27.1 |
| Costs to be allocated..... | 27.2 |
| Schedule of costs to be allocated by function..... | 27.3 |
| LEGISLATIVE AUDITOR (SECOND ALLOCATION) | |
| Nature and extent of services..... | 28.1 |
| Costs to be allocated..... | 28.2 |
| Schedule of costs to be allocated by function..... | 28.3 |
| TREASURER (SECOND ALLOCATION) | |
| Nature and extent of services..... | 29.1 |
| Costs to be allocated..... | 29.2 |
| Schedule of costs to be allocated by function..... | 29.3 |
| Detail allocation - Treasury..... | 29.4 |
| Departmental cost allocation summary..... | 29.5 |
| ATTORNEY GENERAL (SECOND ALLOCATION) | |
| Nature and extent of services..... | 30.1 |
| Costs to be allocated..... | 30.2 |
| Schedule of costs to be allocated by function..... | 30.3 |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

F.Y. 1983 ROLLFORWARD PLAN

TABLE OF CONTENTS (CONTD.)

LABOR & INDUSTRY-ADMINISTRATION
(SECOND ALLOCATION)

SCHEDULE

| | |
|--|------|
| Nature and extent of services..... | 31.1 |
| Costs to be allocated..... | 31.2 |
| Schedule of costs to be allocated by function..... | 31.3 |

LABOR & INDUSTRY-WORKERS COMP ADMIN
(SECOND ALLOCATION)

| | |
|--|------|
| Nature and extent of services..... | 32.1 |
| Costs to be allocated..... | 32.2 |
| Schedule of costs to be allocated by function..... | 32.3 |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

| | ACTUAL COSTS FOR 1983 | | | | | | | | | |
|----------------------|-----------------------|----------|---------------|---------------------|--------------------|----------------------|-------------------|--------------------|----------------------|-------------------|
| | ADMN PUB SVCS | ISB | MOTOR POOL | OFF EQUIP REPAIR | FEDERAL SURPLUS | CENT MTNCE RVLVNG | MOVERS & DLVRY | TELECOMM RVLVNG | RESOURCE RECOVERY | MICRO GRAPHICS |
| ADMN-GENERAL SUPPORT | 29,639 | 205,667 | 74,548 | 18,192 | 7,376 | 6,396 | 9,574 | 41,056 | 3,351 | 15,783 |
| ADMN-RL EST MGMT | | 1,204 | 401 | 803 | | | | 401 | 803 | 803 |
| ADMN-MGMT SVCS | 37,856 | 34,774 | 1,927 | 836 | 938 | 1 | 179 | 6 | 236 | 395 |
| ADMN-STATE AGENCY | 4,580 | 17,562 | 1,447 | 342 | 620 | 427 | 468 | 849 | 227 | 1,258 |
| FIN-FISC MGMT/ADM | | | | | | | | | | |
| FIN-BUDGET | 2,242 | 7,295 | 12,373 | 2,600 | 535 | 755 | 415 | 7,786 | 300 | 938 |
| FIN-ACCOUNTING | 3,400 | 15,676 | 31,440 | 5,958 | 1,232 | 1,799 | 922 | 19,917 | 623 | 2,274 |
| FIN-OTHER | 765 | 6,146 | 2,619 | 590 | 243 | 200 | 282 | 1,505 | 94 | 482 |
| EMPLOYEE RELATIONS | 2,401 | 25,889 | 1,775 | 940 | 730 | 417 | 1,149 | 209 | 313 | 1,670 |
| MEDIATION SVCS | | | | | | | | | | |
| LEGISLATIVE AUDIT | | | | | | | | | | |
| TREASURER | 19 | 90 | 180 | 34 | 7 | 10 | 5 | 114 | 4 | 13 |
| ATTY GEN-GEN SUPP | | | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | | | |
| TOTAL PLAN ALLOCATN | 80,902 | 314,303 | 126,710 | 30,295 | 11,681 | 10,005 | 12,994 | 71,843 | 5,951 | 23,616 |
| F.Y. 83 BUDGET PLAN | 215,717 | 340,322 | 200,938 | 32,374 | 15,961 | 12,446 | 11,083 | 73,252 | 4,847 | 40,133 |
| ROLL FORWRD ADJSTMT | (134,815) | (26,019) | (74,228) | (2,079) | (4,280) | (2,441) | 1,911 | (1,409) | 1,104 | (16,517) |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

| | ACTUAL COSTS FOR 1983 | | | | | | | | | |
|--------------------------------------|-----------------------|--------------------|-----------------|--------------------|--------------------------|--------------------|----------------|-----------|---------------|---------------------|
| | CENTRAL STORES | STATE DOCUMENTS | REG & INSERT | ADDRESS PRINTER | STATE COMMUTER VAN | CAPITOL PARKING | RURAL REHAB | AGRICLTRE | ARTS BOARD | ATTORNEY GENERAL |
| ADMN-GENERAL SUPPORT | 54,201 | 24,172 | 11,952 | 73,870 | 2,629 | 6,645 | | | | |
| ADMN-RL EST MGMT | 401 | 803 | 2,008 | 2,008 | | | | 10,039 | 401 | |
| ADMN-MGMT SVCS | 668 | 2,040 | 59 | 1,692 | 81 | | 500 | 46,315 | 2,460 | |
| ADMN-STATE AGENCY | 4,172 | 4,922 | 364 | 1,462 | 67 | 546 | 11 | 43,885 | 634 | |
| FIN-FISC MGMT/ADM | | | | | | | | | | |
| FIN-BUDGET | 9,094 | 3,080 | 1,406 | 9,787 | 432 | 1,195 | | 44,393 | 1,851 | |
| FIN-ACCOUNTING | 22,986 | 7,195 | 3,177 | 24,033 | 968 | 2,631 | | 37,265 | 1,920 | |
| FIN-OTHER | 1,877 | 852 | 566 | 2,670 | 107 | 424 | | 11,132 | 314 | |
| EMPLOYEE RELATIONS MEDIATION SVCS | 1,253 | 1,462 | 835 | 3,862 | 104 | 209 | 209 | 41,444 | 1,044 | |
| LEGISLATIVE AUDIT | | | | | | | | | | |
| TREASURER | 132 | 41 | 18 | 138 | 6 | 15 | | 214 | 11 | |
| ATTY GEN-GEN SUPP | | | | | | | | | | 152 |
| LABOR & IND-ADMN | | | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | | | |
| TOTAL PLAN ALLOCATN | 94,784 | 44,567 | 20,385 | 119,522 | 4,394 | 11,665 | 720 | 234,687 | 8,635 | 152,868 |
| F.Y. 83 BUDGET PLAN | 132,200 | 53,755 | 9,369 | 218,079 | 914 | 14,245 | 1,047 | 268,758 | 14,404 | 0 |
| ROLL FRWRD ADJSTMT | (37,416) | (9,188) | 11,016 | (98,557) | 3,480 | (2,580) | (327) | (34,071) | (5,769) | 152,868 |

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT

| | ACTUAL COSTS FOR 1983 | | | | | | | | |
|-----------------------|-----------------------|----------|-----------------|-----------|----------------------|------------------|-----------|---------------------|----------|
| | AUDITOR | COMMERCE | COMM COLL BD | CORRECTNS | CNTY ATTY COUNCIL | ECON SECURITY | EDUCATION | ENERGY ECON DVLP | GOVERNOR |
| ADMN-GENERAL SUPPORT | | | | | | | | | 12,499 |
| ADMN-RL EST MGMT | 803 | 2,811 | 3,614 | 12,850 | | 41,362 | 2,410 | 2,811 | 1,204 |
| ADMN-MGMT SVCS | 6,708 | 19,307 | 168,855 | 118,969 | 27 | 297,039 | 77,555 | 29,800 | 16,613 |
| ADMN-STATE AGENCY | 3,329 | 10,293 | 91,523 | 87,725 | | 101,959 | 49,661 | 22,569 | 3,363 |
| FIN-FISC MGMT/ADM | | | | | | | | | |
| FIN-BUDGET | 2,300 | 24,672 | 47,127 | 86,250 | | 98,369 | 81,621 | 17,297 | 2,963 |
| FIN-ACCOUNTING | 4,589 | 32,818 | 116,269 | 112,451 | | 227,365 | 120,812 | 20,125 | 3,158 |
| FIN-OTHER | 2,132 | 6,257 | 48,452 | 48,771 | 8 | 65,963 | 22,311 | 4,030 | 1,042 |
| EMPLOYEE RELATIONS | 10,544 | 22,444 | 185,505 | 173,501 | | 230,081 | 69,525 | 11,900 | 4,175 |
| MEDIATION SVCS | | | | | | | | | |
| LEGISLATIVE AUDIT | | | | | | | | | |
| TREASURER | 26 | 188 | 666 | 644 | | 1,302 | 1,617 | 115 | 18 |
| ATTY GEN-GEN SUPP | | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | | |
| TOTAL PLAN ALLOCATN | 30,431 | 118,790 | 662,011 | 641,161 | 35 | 1,063,440 | 425,512 | 108,647 | 45,035 |
| F.Y. 83 BUDGET PLAN | 40,331 | 126,111 | 717,865 | 658,729 | 3,795 | 1,366,382 | 773,347 | 255,662 | 37,891 |
| ROLL FORWARD ADJUSTMT | (9,900) | (7,321) | (55,854) | (17,568) | (3,760) | (302,942) | (347,835) | (147,015) | 7,144 |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

| | ACTUAL COSTS FOR 1983 | | | | | | | | | |
|----------------------|-----------------------|----------------------|------------------|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| HNDICPPD COUNCIL | HEALTH | MEDICAL EXAMNR BD | NURSING BOARD | PHARMACY BOARD | DENTISTRY BOARD | CHROPRCTR BOARD | PSYCHOLGY BOARD | OPTOMETRY BOARD | NURSING HOME BD | |
| ADMN-GENERAL SUPPORT | | | | | | | | | | |
| ADMN-RL EST MGMT | 401 | 2,811 | 401 | 401 | 401 | 401 | 401 | 401 | 401 | |
| ADMN-MGMT SVCS | 1,605 | 72,433 | 1,099 | 3,633 | 728 | 672 | 182 | 158 | 324 | |
| ADMN-STATE AGENCY | 1,562 | 38,145 | 519 | 611 | 214 | 686 | 150 | 274 | 208 | |
| FIN-FISC MGMT/ADM | | | | | | | | | | |
| FIN-BUDGET | 1,600 | 66,984 | 1,339 | 2,492 | 896 | 939 | 398 | 569 | 576 | |
| FIN-ACCOUNTING | 1,838 | 69,067 | 2,081 | 4,046 | 1,329 | 1,401 | 480 | 871 | 785 | |
| FIN-OTHER | 326 | 16,276 | 357 | 582 | 216 | 181 | 62 | 103 | 111 | |
| EMPLOYEE RELATIONS | 1,149 | 63,784 | 1,044 | 1,670 | 730 | 417 | 104 | 209 | 2,192 | |
| MEDIATION SVCS | 10 | 396 | 12 | 23 | 8 | 8 | 3 | 5 | 5 | |
| LEGISLATIVE AUDIT | | | | | | | | | | |
| TREASURER | | | | | | | | | | |
| ATTY GEN-GEN SUPP | | | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | | | |
| TOTAL PLAN ALLOCATN | 8,491 | 329,896 | 6,852 | 13,458 | 4,522 | 4,705 | 1,780 | 2,590 | 4,602 | |
| F.Y. 83 BUDGET PLAN | 10,027 | 382,795 | 7,173 | 14,089 | 4,734 | 4,926 | 1,864 | 2,712 | 4,818 | |
| ROLL FORWRD ADJUSTMT | (1,536) | (52,899) | (321) | (631) | (212) | (221) | (84) | (122) | (216) | |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

| | ACTUAL COSTS FOR 1983 | | | | | | | | | |
|----------------------|-----------------------|------------------|---------------------|-----------------------|-----------------------|--------------------|-----------------|-------------------|------------------|------------------------|
| | PODIATRY BOARD | VET MED BOARD | HEARING EXAMINER | HIGHER ED COORD BD | HIGHER ED FAC AUTH | HOUSING FINANCE | HUMAN RIGHTS | INDIAN AFFAIRS | INVTMNT BOARD | IRON RNGE RESOURCES |
| ADMN-GENERAL SUPPORT | | | | | | | | | | |
| ADMN-RL EST MGMT | 401 | 401 | 2,008 | 401 | | 803 | 2,811 | 803 | 401 | 803 |
| ADMN-MGMT SVCS | 159 | 174 | 7,934 | 9,137 | 42 | 24,255 | 6,533 | 886 | 4,166 | 11,389 |
| ADMN-STATE AGENCY | 144 | 121 | 5,967 | 9,676 | 11 | 7,617 | 3,199 | 305 | 1,035 | 11,106 |
| FIN-FISC MGMT/ADM | | | | | | | | | | |
| FIN-BUDGET | 199 | 453 | 2,756 | 6,101 | 80 | 18,887 | 7,369 | 1,068 | 2,372 | 10,929 |
| FIN-ACCOUNTING | 240 | 575 | 5,913 | 8,304 | 48 | 14,156 | 3,610 | 836 | 972 | 16,733 |
| FIN-OTHER | 17 | 65 | 1,377 | 2,127 | 43 | 2,818 | 1,140 | 173 | 517 | 2,527 |
| EMPLOYEE RELATIONS | | 104 | 5,637 | 7,099 | 209 | 11,587 | 5,115 | 730 | 2,609 | 8,665 |
| MEDIATION SVCS | | | | | | | | | | |
| LEGISLATIVE AUDIT | | | | | | | | | | |
| TREASURER | 1 | 3 | 34 | 12,280 | | 81 | 21 | 5 | 6 | 96 |
| ATTY GEN-GEN SUPP | | | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | | | |
| TOTAL PLAN ALLOCATN | 1,161 | 1,896 | 31,626 | 55,125 | 433 | 80,204 | 29,798 | 4,806 | 12,078 | 62,248 |
| F.Y. 83 BUDGET PLAN | 1,215 | 1,985 | 21,612 | 76,391 | 364 | 81,454 | 30,765 | 6,268 | 11,750 | 68,703 |
| ROLL FORWRD ADJSTMT | (54) | (89) | 10,014 | (21,266) | 69 | (1,250) | (967) | (1,462) | 328 | (6,455) |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

| | ACTUAL COSTS FOR 1983 | | | | | | | | |
|----------------------|-----------------------|-------------------|-----------|---------------------|---------------------|---------|---------------------|-----------------|------------------|
| | LABOR & INDUSTRY | LEGISLTV AUDIT | LEGISLTRE | MEDIATN SERVICES | MILITARY AFFAIRS | MECC | NATURAL RESOURCS | BOXING BOARD | BARBERS BOARD |
| ADMN-GENERAL SUPPORT | | | | | | | | | |
| ADMN-RL EST MGMT | | | | | 803 | 2,811 | 30,520 | | |
| ADMN-MGMT SVCS | | | 103,803 | | 31,650 | 12,228 | 185,533 | 198 | 263 |
| ADMN-STATE AGENCY | | | 1,415 | | 9,825 | 19,569 | 130,027 | 108 | 364 |
| FIN-FISC MGMT/ADM | | | | | | | | | |
| FIN-BUDGET | | | 5,634 | | 7,786 | 10,372 | 134,690 | 453 | 1,148 |
| FIN-ACCOUNTING | | | 6,201 | | 13,818 | 16,759 | 226,380 | 499 | 1,526 |
| FIN-OTHER | | | 451 | | 7,375 | 2,998 | 70,486 | 48 | 164 |
| EMPLOYEE RELATIONS | | | | | 23,697 | 7,725 | 157,632 | 104 | 313 |
| MEDIATION SVCS | | | | 12,285 | | | | | |
| LEGISLATIVE AUDIT | | 27,715 | | | | | | | |
| TREASURER | | | 2,335 | | 79 | 96 | 1,297 | 3 | 9 |
| ATTY GEN-GEN SUPP | | | | | | | | | |
| LABOR & IND-ADMN | 1,027,281 | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | | |
| TOTAL PLAN ALLOCATN | 1,027,281 | 27,715 | 119,839 | 12,285 | 95,033 | 72,558 | 936,565 | 1,413 | 3,787 |
| F.Y. 83 BUDGET PLAN | 1,349,599 | | 119,952 | 0 | 100,412 | 80,873 | 1,024,287 | 2,403 | 6,442 |
| ROLL FORWRD ADJSTMT | (322,318) | 27,715 | (113) | 12,285 | (5,379) | (8,315) | (87,722) | (990) | (2,655) |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

| | ACTUAL COSTS FOR 1983 | | | | | | | | | |
|----------------------|-----------------------|-------------------|--------------------|-------------------|-------------------|--------------------|----------|--------------------|---------------------|------------------|
| | ELCTRCTY BOARD | ARCH-ENG BOARD | WATCHMKRS BOARD | ABSTCTRS BOARD | ACCNTNCY BOARD | PEACE OFF BOARD | PLANNING | POLLUTN CONTROL | PUB EMP RET ASSN | PUBLIC SAFETY |
| ADMN-GENERAL SUPPORT | | | | | | | | | | |
| ADMN-RL EST MGMT | 401 | | | | | 401 | 1,204 | 6,827 | 401 | 31,725 |
| ADMN-MGMT SVCS | 6,265 | 659 | 137 | 23 | 465 | 1,628 | 17,619 | 42,844 | 4,341 | 181,909 |
| ADMN-STATE AGENCY | 1,200 | 318 | 98 | 43 | 699 | 1,180 | 14,255 | 15,687 | 7,151 | 145,397 |
| FIN-FISC MGMT/ADM | | | | | | | | | | |
| FIN-BUDGET | 3,711 | 1,895 | 229 | 209 | 1,198 | 1,364 | 9,187 | 19,557 | 6,723 | 130,030 |
| FIN-ACCOUNTING | 4,722 | 2,630 | 338 | 139 | 1,599 | 1,761 | 12,462 | 19,965 | 6,666 | 377,064 |
| FIN-OTHER | 876 | 278 | 25 | 10 | 160 | 289 | 4,686 | 7,164 | 485 | 60,108 |
| EMPLOYEE RELATIONS | 1,879 | 522 | | | 313 | 835 | 11,483 | 31,944 | | 173,188 |
| MEDIATION SVCS | | | | | | | | | | |
| LEGISLATIVE AUDIT | | | | | | | | | | |
| TREASURER | 27 | 15 | 2 | 1 | 9 | 10 | 71 | 114 | 16,522 | 2,941 |
| ATTY GEN-GEN SUPP | | | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | | | 2,017,318 |
| TOTAL PLAN ALLOCATN | 19,081 | 6,317 | 829 | 425 | 4,443 | 7,468 | 70,967 | 144,102 | 42,289 | 3,119,680 |
| F.Y. 83 BUDGET PLAN | 32,458 | 10,746 | 1,410 | 723 | 7,558 | 8,261 | 125,410 | 159,264 | 32,420 | 3,757,431 |
| ROLL FORWRD ADJUSTMT | (13,377) | (4,429) | (581) | (298) | (3,115) | (793) | (54,443) | (15,162) | 9,869 | (637,751) |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

| | ACTUAL COSTS FOR 1983 | | | | | | | | |
|----------------------|-----------------------|---------------------|----------|---------------------|---------------------|------------------|--------------------|------------------|---------------------|
| | PUBLIC SERVICE | PUBLIC UTIL COMM | REVENUE | SECRTRY OF STATE | SENTENCE GUIDLNS | STATE RETRMNT | STATE UNIV SYST | SUPREME COURT | TEACHRS RETIRMNT |
| ADMN-GENERAL SUPPORT | | | | | | | | | |
| ADMN-RL EST MGMT | 1,204 | 401 | 6,425 | 401 | 401 | | 10,842 | 2,008 | 401 |
| ADMN-MGMT SVCS | 8,821 | 3,254 | 99,761 | 5,420 | 559 | 2,385 | 421,049 | 12,963 | 4,005 |
| ADMN-STATE AGENCY | 2,408 | 1,127 | 81,606 | 4,629 | 389 | 5,790 | 125,711 | 8,518 | 7,132 |
| FIN-FISC MGMT/ADM | | | | | | | | | |
| FIN-BUDGET | 2,578 | 873 | 53,256 | 5,215 | 658 | 5,168 | 59,197 | 9,825 | 3,223 |
| FIN-ACCOUNTING | 5,788 | 1,668 | 89,060 | 11,507 | 752 | 4,497 | 146,529 | 11,033 | 3,067 |
| FIN-OTHER | 1,875 | 630 | 23,452 | 1,472 | 180 | 964 | 89,412 | 2,869 | 995 |
| EMPLOYEE RELATIONS | 8,665 | 3,132 | 98,547 | 3,758 | 626 | 3,967 | 404,626 | 13,153 | 4,802 |
| MEDIATION SVCS | | | | | | | | | |
| LEGISLATIVE AUDIT | | | | | | | | | |
| TREASURER | 33 | 10 | 117,386 | 66 | 4 | 12,336 | 839 | 63 | 12,002 |
| ATTY GEN-GEN SUPP | | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | | |
| TOTAL PLAN ALLOCATN | 31,372 | 11,095 | 569,493 | 32,468 | 3,569 | 35,107 | 1,258,205 | 60,432 | 35,627 |
| F.Y. 83 BUDGET PLAN | 40,137 | 9,469 | 629,878 | 45,982 | 4,458 | 22,323 | 1,339,388 | 78,625 | 26,696 |
| ROLL FORWRD ADJUSTMT | (8,765) | 1,626 | (60,385) | (13,514) | (889) | 12,784 | (81,183) | (18,193) | 8,931 |

SCHEDULE A-9
F.Y. 1983

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

| | ACTUAL COSTS FOR 1983 | | | | | | | | |
|----------------------|-----------------------|--------------|------------------|---------------|---------------|------------------|--------------------|---------|-------------|
| | TRNSPRITN | UNIV OF MINN | VETERANS AFFAIRS | WASTE MGMT BD | WATER PLAN BD | WELFARE CENT OFF | WELFARE INSTITUTNS | ZOO | OTHER |
| ADMN-GENERAL SUPPORT | | | | | | | | | 6,159 |
| ADMN-RL EST MGMT | 63,048 | | 2,811 | | 401 | 2,008 | 9,236 | | 8,453 |
| ADMN-MGMT SVCS | 283,742 | | 18,425 | 5,015 | 828 | 121,281 | 174,621 | 14,589 | 27,148 |
| ADMN-STATE AGENCY | 212,208 | 58 | 7,294 | 3,367 | 237 | 85,323 | 97,016 | 15,602 | 17,549 |
| FIN-FISC MGMT/ADM | | | | | | | | | |
| FIN-BUDGET | 108,589 | 39,715 | 20,763 | 1,766 | 240 | 65,124 | 58,898 | 16,959 | 36,929 |
| FIN-ACCOUNTING | 210,696 | 1,091 | 25,822 | 3,303 | 509 | 113,929 | 104,293 | 25,232 | 81,390 |
| FIN-OTHER | 130,048 | 79 | 9,365 | 785 | 273 | 20,914 | 171,926 | 5,906 | 18,485 |
| EMPLOYEE RELATIONS | 482,189 | | 30,587 | 2,505 | 626 | 72,344 | 611,427 | 18,999 | 37,591 |
| MEDIATION SVCS | | | | | | | | | |
| LEGISLATIVE AUDIT | | | | | | | | | |
| TREASURER | 1,207 | 6 | 148 | 19 | 3 | 14,585 | 598 | 145 | 467 |
| ATTY GEN-GEN SUPP | | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | | |
| TOTAL PLAN ALLOCATN | 1,491,727 | 40,949 | 115,215 | 16,760 | 3,117 | 495,508 | 1,228,015 | 97,432 | 234,171 |
| F.Y. 83 BUDGET PLAN | 1,533,134 | 63,166 | 116,254 | | 6,911 | 652,677 | 1,504,658 | 99,904 | 1,270,991 |
| ROLL FORWRD ADJSTMT | (41,407) | (22,217) | (1,039) | 16,760 | (3,794) | (157,169) | (276,643) | (2,472) | (1,036,820) |

SCHEDULE A-10
F.Y. 1983

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
ALLOCATED COST BY DEPARTMENT
ACTUAL COSTS FOR 1983

| | TOTAL |
|----------------------|-------------|
| ADMN-GENERAL SUPPORT | 603,709 |
| ADMN-RL EST MGMT | 286,325 |
| ADMN-MGMT SVCS | 2,804,950 |
| ADMN-STATE AGENCY | 1,559,352 |
| FIN-FISC MGMT/ADM | 0 |
| FIN-BUDGET | 1,416,565 |
| FIN-ACCOUNTING | 2,487,431 |
| FIN-OTHER | 894,130 |
| EMPLOYEE RELATIONS | 3,113,927 |
| MEDIATION SVCS | 12,758 |
| LEGISLATIVE AUDIT | 27,715 |
| TREASURER | 201,602 |
| ATTY GEN-GEN SUPP | 152,868 |
| LABOR & IND-ADMN | 1,027,281 |
| LABOR & IND-WKR COMP | 0 |
| PUBLIC SAFETY-ADMN | 2,017,318 |
| | 0 |
| TOTAL PLAN ALLOCATN | 16,605,931 |
| | 0 |
| F.Y. 83 BUDGET PLAN | 20,639,715 |
| | 0 |
| ROLL FORWRD ADJSTMT | (4,033,784) |

SCHEDULE B1
F.Y. 1983

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 1.4 EQUIPMENT USE CHG | 2.6 ADMN GEN-SUPP | 3.5 ADMN RL EST MGMT | 4.9 ADMN MGMT SVCS | 5.7 ADMN ST AGENCY | 6.6 FINANCE FIS MGT/ADM | 7.7 FINANCE BUDGET |
|----------------------|-----------------------------|-------------------------|----------------------------|--------------------------|--------------------------|-------------------------------|--------------------------|
| DEPARTMENTS | | | | | | | |
| ADMN-GEN SUPPORT | 4,204 | (929,929) | | | | | |
| ADMN-RL EST MGMT | 94,924 | 190,804 | (11,771,986) | | | | |
| ADMN-MGMT SVCS | 33,019 | 52,323 | 2,389 | (3,403,032) | | | |
| ADMN-STATE AGENCY | 4,534 | 81,789 | 1,194 | 16,068 | (1,609,149) | | |
| FIN-FISC MGMT/ADM | 12,751 | | 1,593 | 33,973 | 10,993 | (704,322) | |
| FIN-BUDGET | | | | | | 145,430 | (1,510,981) |
| FIN-ACCOUNTING | | | | | | 309,690 | |
| FIN-OTHER | | | | | | 129,271 | |
| EMPLOYEE RELATIONS | 13,574 | | 1,194 | 9,430 | 6,196 | | 8,391 |
| MEDIATION SVCS | 3,966 | | 398 | 2,099 | 779 | | 752 |
| LEGISLATIVE AUDIT | 11,558 | | 398 | 4,252 | 992 | | 1,304 |
| TREASURER | 5,129 | | 796 | 6,378 | 3,101 | | 3,387 |
| ATTY GEN-GEN SUPP | 35,987 | | 4,778 | 45,579 | 9,163 | | 7,467 |
| LABOR & IND-ADMN | 34,115 | | 1,991 | 47,210 | 14,267 | | 36,947 |
| LABOR & IND-WKR COMP | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | |
| ADMN-GEN SUPP | | 29,551 | 1,593 | 4,680 | 888 | | 1,533 |
| ADMN-RL EST MGMT | | | 3,185 | 12,145 | 26,771 | | 8,385 |
| ADMN-MGMT SVCS | | | | 5,645 | 4,285 | | 2,383 |
| ADMN-STATE AGENCY | | | | | 3,679 | | 4,920 |
| FIN-FISC MGMT/ADM | | | | | | 70,022 | 32,434 |
| FIN-BUDGET | | | | | | | |
| FIN-ACCOUNTING | | | | | | | |
| FIN-OTHER | | | | | | | |
| EMPLOYEE RELATIONS | | | | | | | |
| MEDIATION SVCS | | | | | | | |
| LEGISLATIVE AUDIT | | | | | | | |
| TREASURER | | | | | | | |
| ATTY GEN-GEN SUPP | | | | | | | |
| LABOR & IND-ADMN | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | |
| ADMINISTRATION | | | | | | | |
| PUBLIC SERVICE | | 28,212 | | 37,563 | 4,489 | | 2,184 |
| ISB | | 195,952 | 1,194 | 34,505 | 17,190 | | 7,098 |
| MOTOR POOL | | 71,112 | 398 | 1,912 | 1,417 | | 12,033 |
| OFFICE EQUIP REP | | 17,348 | 796 | 930 | 335 | | 2,529 |
| FEDERAL SURPLUS | | 7,030 | | 930 | 607 | | 521 |
| CENT MNTNCE RVLVNG | | 6,098 | | 1 | 418 | | 735 |
| MOVERS & DELIVERY | | 9,122 | | 178 | 458 | | 404 |
| TELECOMMUNICATIONS | | 39,173 | 398 | 6 | 831 | | 7,572 |
| RESOURCE RECOVERY | | 3,194 | 796 | 234 | 223 | | 292 |
| MICROGRAPHICS | | 15,041 | 796 | 392 | 1,231 | | 913 |
| CENTRAL STORES | | 51,704 | 398 | 663 | 4,084 | | 8,844 |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| DEPARTMENTS | 1.4 EQUIPMENT USE CHG | 2.6 ADMN GEN-SUPP | 3.5 ADMN RL EST MGMT | 4.9 ADMN MGMT SVCS | 5.7 ADMN ST AGENCY | 6.6 FINANCE FIS MGT/ADM | 7.7 FINANCE BUDGET |
|----------------------|-----------------------------|-------------------------|----------------------------|--------------------------|--------------------------|-------------------------------|--------------------------|
| STATE REG-DOCUMNTS | | 23,048 | 796 | 2,024 | 4,832 | | 2,996 |
| ADDRESS & INSERT | | 11,395 | 1,991 | 59 | 356 | | 1,368 |
| STATE PRINTER | | 70,443 | 1,991 | 1,679 | 1,431 | | 9,519 |
| COMMUTER VAN | | 2,508 | | 81 | 66 | | 421 |
| CAPITOL PARKING | | 6,338 | | | 535 | | 1,163 |
| RURAL REHAB | | | | 496 | 11 | | |
| AGRICULTURE | | | 9,953 | 45,955 | 42,974 | | 43,837 |
| ARTS BOARD | | | 398 | 2,442 | 621 | | 1,802 |
| AUDITOR | | | 796 | 6,657 | 3,262 | | 2,238 |
| COMMERCE | | | 2,787 | 19,157 | 10,097 | | 24,261 |
| COMMUNITY COLLEGE BD | | | 3,583 | 167,546 | 89,596 | | 45,765 |
| CORRECTIONS | | | 12,740 | 118,047 | 85,875 | | 84,297 |
| COUNTY ATTY COUNCIL | | | | 27 | | | |
| ECONOMIC SECURITY | | | 41,007 | 294,738 | 99,801 | | 95,654 |
| EDUCATION | | | 2,389 | 76,955 | 48,696 | | 79,771 |
| ENERGY, ECON DVLP | | | 2,787 | 29,568 | 22,152 | | 16,848 |
| GOVERNOR | | 11,888 | 1,194 | 16,485 | 3,297 | | 2,909 |
| HANDICAPPED COUNCIL | | | 398 | 1,593 | 1,533 | | 1,572 |
| HEALTH | | | 2,787 | 71,871 | 37,341 | | 65,605 |
| HEALTH LIC BDS | | | | | | | |
| MEDICAL EXAMINERS | | | 398 | 1,090 | 509 | | 1,314 |
| NURSING | | | 398 | 3,606 | 600 | | 2,446 |
| PHARMACY | | | 398 | 722 | 209 | | 879 |
| DENTISTRY | | | 398 | 667 | 672 | | 921 |
| CHIROPRACTORS | | | 398 | 181 | 147 | | 390 |
| PSYCHOLOGY | | | 398 | 157 | 269 | | 559 |
| OPTOMETRY | | | 398 | 173 | 232 | | 314 |
| NURSING HOME ADM | | | 398 | 322 | 203 | | 565 |
| PODIATRY | | | 398 | 158 | 141 | | 195 |
| VETRNRY MEDICINE | | | 398 | 173 | 119 | | 444 |
| HEARING EXAMINER | | | 1,991 | 7,873 | 5,841 | | 2,682 |
| HIGHER ED COORD BD | | | 398 | 9,066 | 9,492 | | 5,562 |
| HIGHER ED FAC AUTH | | | | 42 | 11 | | 78 |
| HOUSING FINANCE | | | 796 | 24,067 | 7,470 | | 18,627 |
| HUMAN RIGHTS | | | 2,787 | 6,482 | 3,134 | | 7,203 |
| INDIAN AFFAIRS | | | 796 | 880 | 298 | | 1,045 |
| INVESTMENT BOARD | | | 398 | 4,133 | 1,014 | | 2,328 |
| IRON RANGE RESRCS | | | 796 | 11,301 | 10,870 | | 10,638 |
| LEGISLATURE | | | | 103,000 | 1,385 | | 5,533 |
| MILITARY AFFAIRS | | | 796 | 31,404 | 9,617 | | 7,579 |
| MECC | | | 2,787 | 12,133 | 19,157 | | 10,138 |
| NATURAL RESOURCES | | | 30,258 | 184,095 | 127,381 | | 131,077 |
| NON-HEALTH LIC BDS | | | | | | | |
| BOXING | | | | 197 | 106 | | 445 |
| BARBERS | | | | 261 | 357 | | 1,129 |
| ELECTRICITY | | | 398 | 6,217 | 1,175 | | 3,648 |

SCHEDULE B1
F.Y. 1983

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 1.4 EQUIPMENT USE CHG | 2.6 ADMN GEN-SUPP | 3.5 ADMN RL EST MGMT | 4.9 ADMN MGMT SVCS | 5.7 ADMN ST AGENCY | 6.6 FINANCE FIS MGT/ADM | 7.7 FINANCE BUDGET |
|---------------------|-----------------------------|-------------------------|----------------------------|--------------------------|--------------------------|-------------------------------|--------------------------|
| DEPARTMENTS | | | | | | | |
| ARCHITECTS & ENG | | | | 653 | 311 | | 1,864 |
| WATCHMAKERS | | | | 136 | 96 | | 225 |
| ABSTRACTORS | | | | 23 | 42 | | 205 |
| ACCOUNTANCY | | | | 461 | 687 | | 1,178 |
| PEACE OFFICERS | | | 398 | 1,615 | 1,156 | | 1,341 |
| PLANNING | | | 1,194 | 17,482 | 13,963 | | 8,946 |
| POLLUTION CONTROL | | | 6,768 | 42,513 | 15,354 | | 19,200 |
| PUB EMP RET ASSN | | | 398 | 4,307 | 7,032 | | 6,644 |
| PUBLIC SAFETY | | | 31,452 | 180,501 | 142,835 | | 125,735 |
| PUBLIC SERVICE | | | 1,194 | 8,753 | 2,357 | | 2,498 |
| PUBLIC UTIL COMM | | | 398 | 3,229 | 1,104 | | 847 |
| REVENUE | | | 6,370 | 98,987 | 80,234 | | 52,034 |
| SECRTY OF STATE | | | 398 | 5,378 | 4,546 | | 5,074 |
| SENTENCE GUIDLNS | | | 398 | 555 | 380 | | 643 |
| STATE RETIREMENT | | | | 2,367 | 5,685 | | 5,099 |
| STATE UNIV SYST | | | 10,749 | 417,787 | 123,059 | | 57,484 |
| SUPREME COURT | | | 1,991 | 12,863 | 8,354 | | 9,650 |
| TEACHERS RETIREMENT | | | 398 | 3,975 | 7,007 | | 3,183 |
| TRANSPORTATION | | | 62,506 | 281,542 | 207,770 | | 105,730 |
| UNIV OF MINN | | | | | 57 | | 39,637 |
| VETERANS AFFAIRS | | | 2,787 | 18,282 | 7,142 | | 20,351 |
| WASTE MGMT BD | | | | 4,977 | 3,300 | | 1,719 |
| WATER PLAN BD | | | 398 | 822 | 232 | | 235 |
| WELFARE-CENT OFF | | | 1,991 | 120,339 | 83,738 | | 63,485 |
| WELFARE-INSTITUTNS | | | 9,157 | 173,266 | 94,965 | | 57,415 |
| ZOO | | | | 14,476 | 15,271 | | 16,574 |
| OTHER | | 5,856 | 8,364 | 26,923 | 17,190 | | 35,896 |
| DIRECT BILLINGS | | | 9,949,928 | 405,266 | | | |
| GENERAL GOV'T | | | 1,518,686 | 27,101 | | 49,909 | 20,897 |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 8.5 FINANCE ACCOUNTING | 9.6 FINANCE OTHER | 10.5 EMPLOYEE RELATIONS | 13.5 STATE TREASURE | 17.5 PUBLIC SAFETY-ADMN | 18.6 ADMN GEN-SUPP | 19.5 ADMN RL EST MGMT |
|----------------------|------------------------------|-------------------------|-------------------------------|---------------------------|-------------------------------|--------------------------|-----------------------------|
| DEPARTMENTS | | | | | | | |
| ADMN-GEN SUPPORT | | | | | | | |
| ADMN-RL EST MGMT | | | | | | | |
| ADMN-MGMT SVCS | | | | | | | |
| ADMN-STATE AGENCY | | | | | | | |
| FIN-FISC MGMT/ADM | | | | | | | |
| FIN-BUDGET | | | | | | | |
| FIN-ACCOUNTING | (2,773,374) | | | | | | |
| FIN-OTHER | | (1,281,195) | | | | | |
| EMPLOYEE RELATIONS | 14,813 | 3,021 | (3,451,154) | | | | |
| MEDIATION SVCS | 1,386 | 494 | 2,289 | | | | |
| LEGISLATIVE AUDIT | 1,496 | 1,186 | 6,347 | | | | |
| TREASURER | 4,256 | 838 | 3,018 | (996,491) | | | |
| ATTY GEN-GEN SUPP | 13,152 | 5,613 | 29,656 | 77 | | | |
| LABOR & IND-ADMN | 61,390 | 9,453 | 23,309 | 362 | | | |
| LABOR & IND-WKR COMP | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | (2,317,689) | | |
| ADMN-GEN SUPP | 2,787 | 676 | 2,914 | 16 | | (44,638) | |
| ADMN-RL EST MGMT | 14,500 | 4,849 | 20,915 | 85 | 40,942 | 9,603 | (141,380) |
| ADMN-MGMT SVCS | 4,689 | 1,387 | 5,307 | 28 | | 2,637 | 21 |
| ADMN-STATE AGENCY | 11,956 | 1,765 | 5,515 | 70 | | 4,151 | 10 |
| FIN-FISC MGMT/ADM | 35,977 | 4,591 | 11,862 | 212 | | | 14 |
| FIN-BUDGET | | | | | | | |
| FIN-ACCOUNTING | | | | | | | |
| FIN-OTHER | | | | | | | |
| EMPLOYEE RELATIONS | | | 9,989 | 87 | | | 10 |
| MEDIATION SVCS | | | | 8 | | | 3 |
| LEGISLATIVE AUDIT | | | | 9 | | | 3 |
| TREASURER | | | | 25 | | | 7 |
| ATTY GEN-GEN SUPP | | | | | | | 41 |
| LABOR & IND-ADMN | | | | | | | 17 |
| LABOR & IND-WKR COMP | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | |
| ADMINISTRATION | | | | | | | |
| PUBLIC SERVICE | 3,307 | 746 | 2,393 | 19 | | 1,427 | |
| ISB | 15,246 | 5,993 | 25,806 | 90 | | 9,715 | 10 |
| MOTOR POOL | 30,578 | 2,553 | 1,769 | 180 | | 3,436 | 3 |
| OFFICE EQUIP REP | 5,795 | 575 | 937 | 34 | | 844 | 7 |
| FEDERAL SURPLUS | 1,198 | 237 | 728 | 7 | | 346 | |
| CENT MNTNCE RVLNG | 1,750 | 195 | 416 | 10 | | 298 | |
| MOVERS & DELIVERY | 897 | 275 | 1,145 | 5 | | 452 | |
| TELECOMMUNICATIONS | 19,371 | 1,467 | 208 | 114 | | 1,983 | 3 |
| RESOURCE RECOVERY | 606 | 92 | 312 | 4 | | 157 | 7 |
| MICROGRAPHICS | 2,212 | 470 | 1,665 | 13 | | 742 | 7 |
| CENTRAL STORES | 22,356 | 1,830 | 1,249 | 132 | | 2,497 | 3 |

SCHEDULE B2
F.Y. 1983

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 8.5 FINANCE ACCOUNTING | 9.6 FINANCE OTHER | 10.5 EMPLOYEE RELATIONS | 13.5 STATE TREASURE | 17.5 PUBLIC SAFETY-ADMN | 18.6 ADMN GEN-SUPP | 19.5 ADMN RL EST MGMT |
|----------------------|------------------------------|-------------------------|-------------------------------|---------------------------|-------------------------------|--------------------------|-----------------------------|
| DEPARTMENTS | | | | | | | |
| STATE REG-DOCUMNTS | 6,998 | 831 | 1,457 | 41 | | 1,124 | 7 |
| ADDRESS & INSERT | 3,090 | 552 | 832 | 18 | | 557 | 17 |
| STATE PRINTER | 23,374 | 2,603 | 3,850 | 138 | | 3,427 | 17 |
| COMMUTER VAN | 941 | 104 | 104 | 6 | | 121 | |
| CAPITOL PARKING | 2,559 | 413 | 208 | 15 | | 307 | |
| RURAL REHAB | | | 208 | | | | |
| AGRICULTURE | 36,243 | 10,855 | 41,310 | 214 | | | 86 |
| ARTS BOARD | 1,867 | 306 | 1,041 | 11 | | | 3 |
| AUDITOR | 4,463 | 2,079 | 10,510 | 26 | | | 7 |
| COMMERCE | 31,918 | 6,101 | 22,372 | 188 | | | 24 |
| COMMUNITY COLLEGE BD | 113,082 | 47,247 | 184,907 | 666 | | | 31 |
| CORRECTIONS | 109,368 | 47,558 | 172,941 | 644 | | | 110 |
| COUNTY ATTY COUNCIL | | 8 | | | | | |
| ECONOMIC SECURITY | 221,132 | 64,320 | 229,339 | 1,302 | | | 355 |
| EDUCATION | 117,500 | 21,754 | 69,301 | 1,616 | | | 21 |
| ENERGY, ECON DVLP | 19,573 | 3,929 | 11,862 | 115 | | | 24 |
| GOVERNOR | 3,071 | 1,016 | 4,162 | 18 | | 611 | 10 |
| HANDICAPPED COUNCIL | 1,788 | 318 | 1,145 | 10 | | | 3 |
| HEALTH | 67,174 | 15,870 | 63,578 | 396 | | | 24 |
| HEALTH LIC BDS | | | | | | | |
| MEDICAL EXAMINERS | 2,024 | 348 | 1,041 | 12 | | | 3 |
| NURSING | 3,935 | 568 | 1,665 | 23 | | | 3 |
| PHARMACY | 1,293 | 211 | 728 | 8 | | | 3 |
| DENTISTRY | 1,363 | 176 | 416 | 8 | | | 3 |
| CHIROPRACTORS | 467 | 60 | 104 | 3 | | | 3 |
| PSYCHOLOGY | 847 | 100 | 208 | 5 | | | 3 |
| OPTOMETRY | 436 | 44 | 104 | 3 | | | 3 |
| NURSING HOME ADM | 763 | 109 | 2,185 | 5 | | | 3 |
| PODIATRY | 233 | 17 | | 1 | | | 3 |
| VETRNRY MEDICINE | 559 | 63 | 104 | 3 | | | 3 |
| HEARING EXAMINER | 5,751 | 1,343 | 5,619 | 34 | | | 17 |
| HIGHER ED COORD BD | 8,076 | 2,074 | 7,076 | 12,275 | | | 3 |
| HIGHER ED FAC AUTH | 47 | 42 | 208 | | | | |
| HOUSING FINANCE | 13,768 | 2,748 | 11,550 | 81 | | | 7 |
| HUMAN RIGHTS | 3,511 | 1,111 | 5,099 | 21 | | | 24 |
| INDIAN AFFAIRS | 813 | 168 | 728 | 5 | | | 7 |
| INVESTMENT BOARD | 945 | 504 | 2,601 | 6 | | | 3 |
| IRON RANGE RESRCS | 16,274 | 2,464 | 8,637 | 96 | | | 7 |
| LEGISLATURE | 6,031 | 440 | | 2,334 | | | |
| MILITARY AFFAIRS | 13,439 | 7,192 | 23,621 | 79 | | | 7 |
| MECC | 16,300 | 2,923 | 7,700 | 96 | | | 24 |
| NATURAL RESOURCES | 220,174 | 68,731 | 157,124 | 1,297 | | | 262 |
| NON-HEALTH LIC BDS | | | | | | | |
| BOXING | 485 | 47 | 104 | 3 | | | |
| BARBERS | 1,484 | 160 | 312 | 9 | | | |
| ELECTRICITY | 4,593 | 854 | 1,873 | 27 | | | 3 |

SCHEDULE B2
F.Y. 1983

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 8.5 FINANCE ACCOUNTING | 9.6 FINANCE OTHER | 10.5 EMPLOYEE RELATIONS | 13.5 STATE TREASURE | 17.5 PUBLIC SAFETY-ADMN | 18.6 ADMN GEN-SUPP | 19.5 ADMN RL EST MGMT |
|---------------------|------------------------------|-------------------------|-------------------------------|---------------------------|-------------------------------|--------------------------|-----------------------------|
| DEPARTMENTS | | | | | | | |
| ARCHITECTS & ENG | 2,558 | 271 | 520 | 15 | | | |
| WATCHMAKERS | 329 | 24 | | 2 | | | |
| ABSTRACTORS | 135 | 10 | | 1 | | | |
| ACCOUNTANCY | 1,555 | 156 | 312 | 9 | | | |
| PEACE OFFICERS | 1,713 | 282 | 832 | 10 | | | 3 |
| PLANNING | 12,120 | 4,569 | 11,446 | 71 | | | 10 |
| POLLUTION CONTROL | 19,418 | 6,985 | 31,841 | 114 | | | 59 |
| PUB EMP RET ASSN | 6,483 | 473 | | 16,515 | | | 3 |
| PUBLIC SAFETY | 366,727 | 58,605 | 172,629 | 2,940 | 2,017,318 | | 273 |
| PUBLIC SERVICE | 5,629 | 1,828 | 8,637 | 33 | | | 10 |
| PUBLIC UTIL COMM | 1,622 | 614 | 3,122 | 10 | | | 3 |
| REVENUE | 86,618 | 22,868 | 98,229 | 117,342 | | | 55 |
| SECRTRY OF STATE | 11,192 | 1,435 | 3,746 | 66 | | | 3 |
| SENTENCE GUIDLNS | 731 | 176 | 624 | 4 | | | 3 |
| STATE RETIREMENT | 4,374 | 940 | 3,954 | 12,331 | | | |
| STATE UNIV SYST | 142,512 | 87,189 | 403,321 | 839 | | | 93 |
| SUPREME COURT | 10,731 | 2,798 | 13,111 | 63 | | | 17 |
| TEACHERS RETIREMENT | 2,983 | 970 | 4,787 | 11,998 | | | 3 |
| TRANSPORTATION | 204,920 | 126,816 | 480,634 | 1,207 | | | 542 |
| UNIV OF MINN | 1,061 | 77 | | 6 | | | |
| VETERANS AFFAIRS | 25,114 | 9,132 | 30,488 | 148 | | | 24 |
| WASTE MGMT BD | 3,212 | 765 | 2,497 | 19 | | | |
| WATER PLAN BD | 495 | 266 | 624 | 3 | | | 3 |
| WELFARE-CENT OFF | 110,806 | 20,392 | 72,111 | 14,580 | | | 17 |
| WELFARE-INSTITUTNS | 101,434 | 167,657 | 609,455 | 598 | | | 79 |
| ZOO | 24,540 | 5,759 | 18,938 | 145 | | | |
| OTHER | 79,160 | 18,023 | 37,465 | 467 | | 303 | 89 |
| DIRECT BILLINGS | | | 226,148 | | | | 125,834 |
| GENERAL GOV'T | 187,732 | 375,448 | | 793,510 | 259,429 | | 12,958 |
| TOTAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 20.9 ADMN MGMT SVCS | 21.7 ADMN ST AGENCY | 22.6 FINANCE FIS MGT/ADM | 23.6 FINANCE BUDGET | 24.5 FINANCE ACCOUNTNG | 25.6 FINANCE OTHER | 26.5 EMPLOYEE RELATNS | 29.5 TREASURER |
|----------------------|---------------------------|---------------------------|--------------------------------|---------------------------|------------------------------|--------------------------|-----------------------------|-------------------|
| DEPARTMENTS | | | | | | | | |
| ADMN-GEN SUPPORT | | | | | | | | |
| ADMN-RL EST MGMT | | | | | | | | |
| ADMN-MGMT SVCS | | | | | | | | |
| ADMN-STATE AGENCY | | | | | | | | |
| FIN-FISC MGMT/ADM | | | | | | | | |
| FIN-BUDGET | | | | | | | | |
| FIN-ACCOUNTING | | | | | | | | |
| FIN-OTHER | | | | | | | | |
| EMPLOYEE RELATIONS | | | | | | | | |
| MEDIATION SVCS | | | | | | | | |
| LEGISLATIVE AUDIT | | | | | | | | |
| TREASURER | | | | | | | | |
| ATTY GEN-GEN SUPP | | | | | | | | |
| LABOR & IND-ADMN | | | | | | | | |
| LABOR & IND-WKR COMP | | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | |
| ADMN-GEN SUPP | | | | | | | | |
| ADMN-RL EST MGMT | | | | | | | | |
| ADMN-MGMT SVCS | (26,382) | | | | | | | |
| ADMN-STATE AGENCY | 126 | (32,192) | | | | | | |
| FIN-FISC MGMT/ADM | 264 | 191 | (155,567) | | | | | |
| FIN-BUDGET | | | 36,256 | (36,256) | | | | |
| FIN-ACCOUNTING | | | 76,060 | | (76,060) | | | |
| FIN-OTHER | | | 32,228 | | | (32,228) | | |
| EMPLOYEE RELATIONS | 73 | 119 | | 197 | 418 | 77 | (10,970) | |
| MEDIATION SVCS | 16 | 15 | | 21 | 39 | 13 | 7 | |
| LEGISLATIVE AUDIT | 33 | 21 | | 23 | 42 | 30 | 21 | |
| TREASURER | 50 | 65 | | 58 | 120 | 21 | 10 | (356) |
| ATTY GEN-GEN SUPP | 356 | 185 | | 204 | 371 | 143 | 96 | |
| LABOR & IND-ADMN | 368 | 279 | | 868 | 1,730 | 243 | 75 | |
| LABOR & IND-WKR COMP | | | | | | | | |
| PUBLIC SAFETY-ADMN | | | | | | | | |
| ADMINISTRATION | | | | | | | | |
| PUBLIC SERVICE | 293 | 91 | | 58 | 93 | 19 | 8 | |
| ISB | 269 | 372 | | 197 | 430 | 153 | 83 | |
| MOTOR POOL | 15 | 30 | | 340 | 862 | 66 | 6 | |
| OFFICE EQUIP REP | 6 | 7 | | 71 | 163 | 15 | 3 | |
| FEDERAL SURPLUS | 8 | 13 | | 14 | 34 | 6 | 2 | |
| CENT MNTNCE RVLVNG | | 9 | | 20 | 49 | 5 | 1 | |
| MOVERS & DELIVERY | 1 | 10 | | 11 | 25 | 7 | 4 | |
| TELECOMMUNICATIONS | | 18 | | 214 | 546 | 38 | 1 | |
| RESOURCE RECOVERY | 2 | 4 | | 8 | 17 | 2 | 1 | |
| MICROGRAPHICS | 3 | 27 | | 25 | 62 | 12 | 5 | |
| CENTRAL STORES | 5 | 88 | | 250 | 630 | 47 | 4 | |

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

| | 20.9 ADMN MGMT SVCS | 21.7 ADMN ST AGENCY | 22.6 FINANCE FIS MGT/ADM | 23.6 FINANCE BUDGET | 24.5 FINANCE ACCOUNTING | 25.6 FINANCE OTHER | 26.5 EMPLOYEE RELATNS | 29.5 TREASURER |
|----------------------|---------------------------|---------------------------|--------------------------------|---------------------------|-------------------------------|--------------------------|-----------------------------|-------------------|
| DEPARTMENTS | | | | | | | | |
| STATE REG-DOCUMNTS | 16 | 90 | | 84 | 197 | 21 | 5 | |
| ADDRESS & INSERT | | 8 | | 38 | 87 | 14 | 3 | |
| STATE PRINTER | 13 | 31 | | 268 | 659 | 67 | 12 | |
| COMMUTER VAN | | 1 | | 11 | 27 | 3 | | |
| CAPITOL PARKING | | 11 | | 32 | 72 | 11 | 1 | |
| RURAL REHAB | 4 | | | | | | 1 | |
| AGRICULTURE | 360 | 911 | | 556 | 1,022 | 277 | 134 | |
| ARTS BOARD | 18 | 13 | | 49 | 53 | 8 | 3 | |
| AUDITOR | 51 | 67 | | 62 | 126 | 53 | 34 | |
| COMMERCE | 150 | 196 | | 411 | 900 | 156 | 72 | |
| COMMUNITY COLLEGE BD | 1,309 | 1,927 | | 1,362 | 3,187 | 1,205 | 598 | |
| CORRECTIONS | 922 | 1,850 | | 1,953 | 3,083 | 1,213 | 560 | |
| COUNTY ATTY COUNCIL | 0 | | | | | | | |
| ECONOMIC SECURITY | 2,301 | 2,158 | | 2,715 | 6,233 | 1,643 | 742 | |
| EDUCATION | 600 | 965 | | 1,850 | 3,312 | 557 | 224 | 1 |
| ENERGY, ECON DVLP | 232 | 417 | | 449 | 552 | 101 | 38 | |
| GOVERNOR | 128 | 66 | | 54 | 87 | 26 | 13 | |
| HANDICAPPED COUNCIL | 12 | 29 | | 28 | 50 | 8 | 4 | |
| HEALTH | 562 | 804 | | 1,379 | 1,893 | 406 | 206 | |
| HEALTH LIC BDS | | | | | | | | |
| MEDICAL EXAMINERS | 9 | 10 | | 25 | 57 | 9 | 3 | |
| NURSING | 27 | 11 | | 46 | 111 | 14 | 5 | |
| PHARMACY | 6 | 5 | | 17 | 36 | 5 | 2 | |
| DENTISTRY | 5 | 14 | | 18 | 38 | 5 | 1 | |
| CHIROPRACTORS | 1 | 3 | | 8 | 13 | 2 | | |
| PSYCHOLOGY | 1 | 5 | | 10 | 24 | 3 | 1 | |
| OPTOMETRY | 1 | 5 | | 6 | 12 | 1 | | |
| NURSING HOME ADM | 2 | 5 | | 11 | 22 | 2 | 7 | |
| PODIATRY | 1 | 3 | | 4 | 7 | | | |
| VETERNRY MEDICINE | 1 | 2 | | 9 | 16 | 2 | | |
| HEARING EXAMINER | 61 | 126 | | 74 | 162 | 34 | 16 | |
| HIGHER ED COORD BD | 71 | 184 | | 139 | 228 | 53 | 23 | 5 |
| HIGHER ED FAC AUTH | | | | 2 | 1 | 1 | 1 | |
| HOUSING FINANCE | 188 | 147 | | 260 | 388 | 70 | 37 | |
| HUMAN RIGHTS | 51 | 65 | | 166 | 99 | 29 | 16 | |
| INDIAN AFFAIRS | 6 | 7 | | 23 | 23 | 5 | 2 | |
| INVESTMENT BOARD | 33 | 21 | | 44 | 27 | 13 | 8 | |
| IRON RANGE RESRCS | 88 | 236 | | 291 | 459 | 63 | 28 | |
| LEGISLATURE | 803 | 30 | | 101 | 170 | 11 | | 1 |
| MILITARY AFFAIRS | 246 | 208 | | 207 | 379 | 183 | 76 | |
| MECC | 95 | 412 | | 234 | 459 | 75 | 25 | |
| NATURAL RESOURCES | 1,438 | 2,646 | | 3,613 | 6,206 | 1,755 | 508 | |
| NON-HEALTH LIC BDS | | | | | | | | |
| BOXING | 1 | 2 | | 8 | 14 | 1 | | |
| BARBERS | 2 | 7 | | 19 | 42 | 4 | 1 | |
| ELECTRICITY | 48 | 25 | | 63 | 129 | 22 | 6 | |

STATE OF MINNESOTA

SUMMARY OF ALLOCATION BASIS
F.Y. 1983 ROLLFORWARD PLAN - (all caps)

| <u>DEPARTMENT</u> | <u>BASIS OF ALLOCATION</u> |
|----------------------------------|---|
| Equipment Use Charge | |
| 1.3 Equipment Use Chg. | Cost of equipment in inventory |
| ADMINISTRATION-GENERAL SUPPORT | |
| 2.4 Commsr & Personnel | Actual Employee Count - 1983 |
| 2.5 Fiscal | Accounting transactions processed in 1982-1983 |
| ADMINISTRATION- REAL ESTATE MGT | |
| 3.4 Leasing | Number of leases processed 1982-1983 |
| ADMINISTRATION-MANAGEMENT SVCS | |
| 4.4 Records Center | Cubic feet of records maintained |
| 4.5 Inventory Mgmt | Number of items in inventory |
| 4.6 Contract Mgmt | Number of contracts processed in 1982-1983 |
| 4.7 Tele Communications | 1982-1983 Telephone charges (Object Code 202) |
| 4.8 Forms Mgmt | Number of forms maintained in 1982-1983 |
| ADMINISTRATION-STATE AGENCY SVCS | |
| 5.4 Procurement | Encumbrance transactions (A44) in 1982-1983 |
| 5.5 Employee Asst | Actual Employee Count-1983 |
| 5.6 Central Mail | Postage revolving fund charges 1982-1983 |
| FINANCE -FISCAL MGMT & ADMIN | |
| 6.4 Dept Admin | Actual Employee Count - 1983 |
| 6.5 Audit | Direct allocation |
| FINANCE-BUDGET | |
| 7.4 Budget Control | Accounting Transactions 1982-1983 |
| 7.6 Budget Support | Number of allotment accounts in state accounting system |
| FINANCE-ACCOUNTING | |
| 8.4 Accountg Services | Accounting Transactions 1982-1983 |

STATE OF MINNESOTA

SUMMARY OF ALLOCATION BASIS
F.Y. 1983 ROLLFORWARD PLAN

| <u>DEPARTMENT</u> | <u>BASIS OF ALLOCATION</u> |
|------------------------------------|--|
| FINANCE-OTHER | |
| 9.4 Finacl Reporting | Accounting Transactions - 1982-1983 |
| 9.5 Central Payroll | Payroll Transactions - 1982-1983 |
| EMPLOYEE RELATIONS | |
| 10.4 Personnel Admin | Actual Employee Count - 1983 |
| MEDIATION SERVICES | |
| 11. State Agencies | Not Allocated |
| LEGISLATIVE AUDITOR | |
| 12.4 Finance Audits | Not Allocated |
| 12.5 Program Audit | Not Allocated |
| TREASURY | |
| 13.4 Treasury | Accounting Transactions & Sub System Warrants (1982-83) |
| ATTORNEY GENERAL-GENERAL SPT | |
| 14.4 Legal Services | Not Allocated |
| LABOR & INDUSTRY-ADMINISTRATION | |
| 15.4 Dept Admin | Not Allocated |
| LABOR & INDUSTRY-WORKERS COMP ADIM | |
| 16.4 State Employee | Not Allocated |
| PUBLIC SAFETY ADMINISTRATION | |
| 17.4 Dept Admin | Actual Employee Count 1983 |

STATE OF MINNESOTA
EQUIPMENT USE CHARGE
NATURE AND EXTENT OF SERVICES

An equipment use charge is allowable for plan purposes in lieu of depreciation. The state does not depreciate its equipment. However, the Inventory Management Division of the Department of Administration maintains extensive records of state-owned property indicating the costs of each piece of equipment currently in use by each department.

A use charge of 6.67% of the cost of equipment in use by each central service department has been allocated to each central service department based on the cost of its equipment in use on September 14, 1983. Equipment use charges are not included for units of Administration funded through revolving funds.

Ref.: FMC 74-4, Attachment B, paragraph B.13.

SCHEDULE 1.2

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

COSTS TO BE ALLOCATED

EXPENDITURES PER 1983 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

| | | |
|-------------------------------------|---------|---------|
| EQUIPMENT USE CHARGE | 253,761 | |
| TOTAL DEPARTMENTAL COST ADJUSTMENTS | | 253,761 |
| TOTAL TO BE ALLOCATED | | 253,761 |

SCHEDULE 1.3

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | EQUIPMENT USE CHG |
|-------------------------------|---------|-----------------|----------------------|
| COST ADJUSTMENTS | | | |
| DEPARTMENTAL COST ADJUSTMENTS | | | |
| *EQUIPMENT USE CHARGE | 253,761 | | 253,761 |
| COST BY FUNCTION | 253,761 | | 253,761 |
| REALLOCATE ADMIN | 0 | | |
| ALLOCABLE COSTS | 253,761 | | 253,761 |
| DISALLOWED | | | |
| NET ALLOCATED | 253,761 | | 253,761 |

*THESE COSTS HAVE BEEN ADDED TO THE DEPARTMENTAL EXPENDITURES FROM THE FINANCIAL STATEMENTS. SEE NARRATIVE FOR EXPLANATION.

SCHEDULE 1.4

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|--------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 63,034 | 1.66% | 4,204 |
| REAL EST MGMT | 1,423,143 | 37.41% | 94,924 |
| MANAGEMENT SVCS | 495,042 | 13.01% | 33,019 |
| STATE AGENCY | 67,971 | 1.79% | 4,534 |
| FINANCE | 191,174 | 5.02% | 12,751 |
| EMPLOYEE RELATIONS | 203,514 | 5.35% | 13,574 |
| MEDIATION SVCS | 59,464 | 1.56% | 3,966 |
| LEGISLATIVE AUDIT | 173,281 | 4.55% | 11,558 |
| TREASURER | 76,891 | 2.02% | 5,129 |
| ATTORNEY GENERAL | 539,534 | 14.18% | 35,987 |
| LABOR & INDUSTRY | 511,463 | 13.44% | 34,115 |
| SUB-TOTAL | 3,804,511 | 100.00% | 253,761 |
| DIRECT BILLED | | | |
| TOTAL | 3,804,511 | 100.00% | 253,761 |

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY(9-14-83)
SOURCE: FIXED ASSET SUMMARY

STATE OF MINNESOTA
ADMINISTRATION - GENERAL SUPPORT
NATURE AND EXTENT OF SERVICES

The Department of Administration provides plant maintenance, management services, procurement, and related services to state agencies which are funded by the state General Fund along with a number of specialized services (printing, motor pool, micrographics, central stores, data processing, etc.) which are funded through intra state revolving fund billings to other state departments. In addition, the department provides services to the public in connection with cable TV, 911 emergency communications, etc.

The General Support Division includes the Office of the Commissioner, department personnel, and department fiscal services. Costs of the department's personnel and Commissioner's office have been allocated to units within the department based on actual F.Y. 1983 employee counts.

Costs of the department's fiscal services units have been allocated to units within the department based on their number of accounting transactions in fiscal year 1982-83 and time estimates between revolving and other accounts.

Ref.: FMC 74-4, Attachment B, paragraphs B.4, 22, and 10.

SCHEDULE 2.2

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

COSTS TO BE ALLOCATED

FISCAL YEAR ENDED JUNE 30, 1983

| | | |
|-------------------------------|-------|---------|
| ACTUAL EXPENDITURES F.Y. 1983 | | 926,067 |
| DEDUCTIONS: | | |
| EQUIPMENT | -342 | |
| TOTAL DEDUCTIONS | | -342 |
| ALLOCATED ADDITIONS | | |
| EQUIPMENT USE CHARGE | 4,204 | |
| TOTAL ALLOCATED ADDITIONS | | 4,204 |
| TOTAL TO BE ALLOCATED | | 929,929 |

SCHEDULE 2.3

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

FISCAL YEAR ENDED JUNE 30, 1983

| | TOTAL | GENERAL ADMIN | COMMSR & FISCAL PERSONL | |
|---------------------------|---------|------------------|----------------------------|---------|
| WAGES & BENEFITS | | | | |
| SALARIES & WAGES | 797,956 | | 403,127 | 394,829 |
| OTHER EQUIPMENT & COST | | | | |
| SERVICES | 121,282 | | 90,030 | 31,252 |
| SUPPLIES | 6,487 | | 5,112 | 1,375 |
| EQUIPMENT | 342 | 342 | | |
| DEPARTMENTAL EXPENDITURES | 926,067 | 342 | 498,269 | 427,456 |
| COST ADJUSTMENTS | | | | |
| DEDUCTIONS | (342) | (342) | | |
| ADDITIONS | 4,204 | 4,204 | | |
| COST BY FUNCTION | 929,929 | 4,204 | 498,269 | 427,456 |
| REALLOCATE ADMINISTRATION | | (4,204) | 2,263 | 1,941 |
| ALLOCABLE COSTS | 929,929 | 0 | 500,532 | 429,397 |
| DISALLOWED | | | | |
| NET ALLOWED | 929,929 | 0 | 500,532 | 429,397 |

SCHEDULE 2.4

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

DETAIL ALLOCATION-COMMSR & PERSONNEL

| USER DEPARTMENT | ALLOCATION UNITS (A) | ALLOCATED PERCENT | GROSS ALLOCATED |
|----------------------|-------------------------|----------------------|--------------------|
| ADM-PUB SVCS | 23 | 3.08% | 15,411 |
| ADM-GEN SUPP | 28 | 3.75% | 18,762 |
| ADM-RL EST MGT | 201 | 26.91% | 134,681 |
| ADM-MGT SVCS | 51 | 6.83% | 34,173 |
| ADM-STATE AGENCY | 53 | 7.10% | 35,513 |
| ISB | 248 | 33.20% | 166,174 |
| MOTOR POOL | 17 | 2.28% | 11,391 |
| OFFICE EQUIPMENT | 9 | 1.20% | 6,031 |
| FEDERAL SURPLUS | 7 | 0.94% | 4,690 |
| CENT MNTNCE REVOLVIN | 4 | 0.54% | 2,680 |
| MOVERS & DELIVERY | 11 | 1.47% | 7,371 |
| TELECOMMUNICATIONS | 2 | 0.27% | 1,340 |
| RESOURCE RCVRY | 3 | 0.40% | 2,010 |
| MICROGRAPHICS | 16 | 2.14% | 10,721 |
| CENTRAL STORES | 12 | 1.61% | 8,041 |
| DOCUMENTS & REGISTER | 14 | 1.87% | 9,381 |
| ADDRESSING & INSERT | 8 | 1.07% | 5,360 |
| PRINTING | 37 | 4.95% | 24,792 |
| COMMUTER VAN | 1 | 0.13% | 670 |
| CAPITOL PARKING | 2 | 0.27% | 1,340 |
| SUB-TOTAL | 747 | 100.00% | 500,532 |
| DIRECT BILLED | | | |
| TOTAL | 747 | 100.00% | 500,532 |

ALLOCATION BASIS: F.Y. 1983 ACTUAL EMPLOYEE COUNT
 SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 2.5

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

DETAIL ALLOCATION-FISCAL

| USER DEPARTMENT | ALLOCATION UNITS (A) | ALLOCATED PERCENT | ACTUAL ALLOCATED |
|-----------------------|-------------------------|----------------------|---------------------|
| ADM-PUB SVCS | 2,678 | 7.91% | 12,801 |
| ADM-GEN SUPP | 2,257 | 6.66% | 10,789 |
| ADM-RL EST MGT | 11,741 | 34.67% | 56,123 |
| ADM-MGT SVCS | 3,797 | 11.21% | 18,150 |
| ADM-STATE AGENCY | 9,681 | 28.59% | 46,276 |
| GOVERNOR | 2,487 | 7.34% | 11,888 |
| OTHER | 1,225 | 3.62% | 5,856 |
| TOTAL | 33,866 | 100.00% | 161,883 |
| INFORMATION SERVICES | 12,345 | 11.13% | 29,778 |
| MOTOR POOL | 24,759 | 22.32% | 59,721 |
| OFFICE EQUIPMENT | 4,692 | 4.23% | 11,317 |
| FEDERAL SURPLUS | 970 | 0.87% | 2,340 |
| CENTRAL MNTNCE | 1,417 | 1.28% | 3,418 |
| MOVERS & DELIVERY | 726 | 0.65% | 1,751 |
| TELECOMMUNICATIONS | 15,685 | 14.14% | 37,833 |
| RESOURCE RECOVERY | 491 | 0.44% | 1,184 |
| MICROGRAPHICS | 1,791 | 1.61% | 4,320 |
| CENTRAL STORES | 18,102 | 16.32% | 43,663 |
| DOCUMENTS AND REGISTE | 5,666 | 5.11% | 13,667 |
| ADDRESSING & INSERT | 2,502 | 2.26% | 6,035 |
| PRINTING | 18,926 | 17.06% | 45,651 |
| COMMUTER VAN | 762 | 0.69% | 1,838 |
| CAPITOL PARKING | 2,072 | 1.87% | 4,998 |
| TOTAL | 110,906 | 100.00% | 267,514 |
| GRAND TOTAL | | | 429,397 |

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1982-83

SOURCE: COMPUTER REPORT

SCHEDULE 2.6

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | COMMSR & PERSONNL | FISCAL |
|-----------------------|---------|----------------------|---------|
| ADM-PUB SVCS | 28,212 | 15,411 | 12,801 |
| ADM-GEN SUPP | 29,551 | 18,762 | 10,789 |
| ADM-RL EST MGT | 190,804 | 134,681 | 56,123 |
| ADM-MGT SVCS | 52,323 | 34,173 | 18,150 |
| ADM-STATE AGENCY | 81,789 | 35,513 | 46,276 |
| GÖVENOR | 11,888 | 0 | 11,888 |
| ISB | 195,952 | 166,174 | 29,778 |
| MOTOR POOL | 71,112 | 11,391 | 59,721 |
| OFFICE EQUIPMENT | 17,348 | 6,031 | 11,317 |
| FEDERAL SURPLUS | 7,030 | 4,690 | 2,340 |
| CENT MNTNCE-REVOLVING | 6,098 | 2,680 | 3,418 |
| MOVERS & DELIVERY | 9,122 | 7,371 | 1,751 |
| TELECOMMUNICATIONS | 39,173 | 1,340 | 37,833 |
| RESOURCE RECOVERY | 3,194 | 2,010 | 1,184 |
| MICROGRAPHICS | 15,041 | 10,721 | 4,320 |
| CENTRAL STORES | 51,704 | 8,041 | 43,663 |
| DOCUMENTS & REGISTER | 23,048 | 9,381 | 13,667 |
| ADDRESSING & INSERT | 11,395 | 5,360 | 6,035 |
| PRINTING | 70,443 | 24,792 | 45,651 |
| COMMUTER VAN | 2,508 | 670 | 1,838 |
| CAPITOL PARKING | 6,338 | 1,340 | 4,998 |
| OTHER | 5,856 | 0 | 5,856 |
| SUB-TOTAL | 929,929 | 500,532 | 429,397 |
| DIRECT BILLED | | | |
| TOTAL | 929,929 | 500,532 | 429,397 |

STATE OF MINNESOTA

ADMINISTRATION - REAL ESTATE MANAGEMENT

NATURE AND EXTENT OF SERVICES

The Department of Administration is responsible for the management and maintenance of the Capitol Complex in St. Paul and the Duluth Center, State Building Design and Construction, Energy Conservation Services, leasing of State-owned property and the leasing of property for use by the State. Certain of these costs are allowable for plan purposes and have been functionalized and allocated as follows:

- Leasing - the Real Estate Division is responsible for leasing of State property to private individuals or other State agencies and for acquiring property by lease for use by State agencies. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in 1982-83.

- Plant Management - the Plant Management Division includes grounds maintenance, building maintenance, and custodial services for the Capitol Complex buildings. In addition, the costs of Capitol Complex security charged to the Public Safety Department have been transferred to this account for allocation purposes. Also, depreciation costs on Capitol Complex buildings have been calculated in accordance with State policy and added to this function. A carry forward adjustment reflecting one quarter of the accumulated variances from 1976 to 1981 between rentals charged to State agencies and actual cost has also been added prior to allocation.

These costs are presently charged back to departments based on annual leases. In 1983-84, the costs were charged back based on the F.Y. 1984 Governor's recommended budget.

Other costs, such as energy conservation, architectural design services, which are included in this unit are considered general government and have not been allocated.

SCHEDULE 3.2

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

COSTS TO BE ALLOCATED

FISCAL YEAR ENDED JUNE 30, 1983

| | | |
|--------------------------------|-----------|------------|
| ACTUAL EXPENDITURES F.Y. 1983 | | 8,355,641 |
| DEDUCTIONS: | | |
| TAXES | (15,081) | |
| CLAIMS, AWARDS | (9,096) | |
| EQUIPMENT | (6,072) | |
| TOTAL DEDUCTIONS | | (30,249) |
| ADDITIONS: | | |
| EQUIPMENT USE CHARGE | 94,924 | |
| ADM-GEN SPT | 190,804 | |
| TOTAL ADDITIONS | | 285,728 |
| DEPARTMENTAL COST ADJUSTMENTS: | | |
| SECURITY | 654,710 | |
| DEPRECIATION | 1,307,512 | |
| CARRY FORWARD ADJUSTMENT | 709,399 | |
| BUILDING USE CHARGE | 212,286 | |
| INTEREST EXPENSE | 276,959 | |
| TOTAL DEPARTMENTAL ADJUSTMENTS | | 3,160,866 |
| TOTAL TO BE ALLOCATED | | 11,771,986 |

SCHEDULE 3.3

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | LEASING | PLANT MGMT | ENERGY CONSRVTN | DULUTH CENTER | OTHER |
|--------------------------------------|--------------|-----------------|---------|---------------|--------------------|------------------|-------------|
| WAGES & BENEFITS | | | | | | | |
| SALARY & WAGES | 5,062,380 | | 278,942 | 3,532,091 | 147,855 | | 1,103,492 |
| OTHER EXPENSE & COST | | | | | | | |
| SERVICES | 2,299,500 | 29,274 | 15,870 | 1,688,681 | 51,929 | 390,664 | 123,082 |
| SUPPLIES | 963,512 | 852 | 420 | 910,659 | 3,468 | | 48,113 |
| CAPITAL OUTLAY | 0 | 0 | | | | | |
| TAXES | 15,081 | 15,081 | | | | | |
| CLAIMS, AWARDS | 9,096 | 9,096 | | | | | |
| EQUIPMENT | 6,072 | 6,072 | | | | | |
| DEPARTMENTAL EXPENDITURES | 8,355,641 | 60,375 | 295,232 | 6,131,431 | 203,252 | 390,664 | 1,274,687 |
| COST ADJUSTMENTS | | | | | | | |
| DEDUCTIONS | (30,249) | (30,249) | | | | | |
| ADDITIONS | 285,728 | 285,728 | | | | | |
| DEPARTMENTAL COST ADJUSTMENTS | | | | | | | |
| *SECURITY | 654,710 | | | 654,710 | | | |
| *DEPRECIATION | 1,307,512 | | | 1,307,512 | | | |
| *CARRY FORWARD ADJUSTMENT | 709,399 | | | 709,399 | | | |
| *BUILDING USE CHARGE | 212,286 | | | | | 212,286 | |
| *INTEREST EXPENSE | 276,959 | | | | | 276,959 | |
| COST BY FUNCTION | 11,771,986 | 315,854 | 295,232 | 8,803,052 | 203,252 | 879,909 | 1,274,687 |
| REALLOCATE ADMINISTRATION | | (315,854) | 8,140 | 242,707 | 5,604 | 24,260 | 35,143 |
| ALLOCABLE COSTS | 11,771,986 | 0 | 303,372 | 9,045,759 | 208,856 | 904,169 | 1,309,830 |
| DISALLOWED | (11,468,614) | | | (9,045,759) | (208,856) | (904,169) | (1,309,830) |
| NET ALLOCATED | 303,372 | 0 | 303,372 | 0 | 0 | 0 | 0 |

*THESE COSTS HAVE BEEN ADDED TO THE DEPARTMENTAL EXPENDITURES
FROM THE FINANCIAL STATEMENTS. SEE NARRATIVE FOR EXPLANATION.

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

DETAIL ALLOCATION-LEASING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 4 | 0.52% | 1,593 |
| REAL EST MGMT | 8 | 1.05% | 3,185 |
| MANAGEMENT SVCS | 6 | 0.79% | 2,389 |
| STATE AGENCY SVCS | 3 | 0.39% | 1,194 |
| PUBLIC SERVICE | | 0.00% | 0 |
| ISB | 3 | 0.39% | 1,194 |
| MOTOR POOL | 1 | 0.13% | 398 |
| OFFICE EQUIPMENT REPAIR | 2 | 0.26% | 796 |
| FEDERAL SURPLUS | | 0.00% | 0 |
| CENT MNTNCE REVOLVING | | 0.00% | 0 |
| MOVERS & DELIVERY | | 0.00% | 0 |
| TELECOMMUNICATIONS | 1 | 0.13% | 398 |
| RESOURCE RECOVERY | 2 | 0.26% | 796 |
| MICROGRAPHICS | 2 | 0.26% | 796 |
| CENTRAL STORES | 1 | 0.13% | 398 |
| STATE REG-DOCUMENTS | 2 | 0.26% | 796 |
| ADDRESSING & INSERT | 5 | 0.66% | 1,991 |
| STATE PRINTER | 5 | 0.66% | 1,991 |
| COMMUTER VAN | | 0.00% | 0 |
| CAPITOL PARKING | | 0.00% | 0 |
| RURAL REHAB | | 0.00% | 0 |
| AGRICULTURE | 25 | 3.28% | 9,953 |
| ARTS BOARD | 1 | 0.13% | 398 |
| ATTORNEY GENERAL | 12 | 1.57% | 4,778 |
| AUDITOR | 2 | 0.26% | 796 |
| COMMERCE | 7 | 0.92% | 2,787 |
| COMMUNITY COLLEGE BD | 9 | 1.18% | 3,583 |
| CORRECTIONS | 32 | 4.20% | 12,740 |
| COUNTY ATTY COUNCIL | | 0.00% | 0 |
| ECONOMIC SECURITY | 103 | 13.52% | 41,007 |
| EDUCATION | 6 | 0.79% | 2,389 |
| EMPLOYEE RELATIONS | 3 | 0.39% | 1,194 |
| ENERGY, ECONOMIC DVLP | 7 | 0.92% | 2,787 |
| FINANCE | 4 | 0.52% | 1,593 |
| GOVERNOR | 3 | 0.39% | 1,194 |
| HANDICAPPED COUNCIL | 1 | 0.13% | 398 |
| HEALTH | 7 | 0.92% | 2,787 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1 | 0.13% | 398 |
| NURSING | 1 | 0.13% | 398 |
| PHARMACY | 1 | 0.13% | 398 |
| DENTISTRY | 1 | 0.13% | 398 |
| CHIROPRACTORS | 1 | 0.13% | 398 |
| PSYCHOLOGY | 1 | 0.13% | 398 |
| OPTOMETRY | 1 | 0.13% | 398 |
| NURSING HOME ADM | 1 | 0.13% | 398 |
| PODIATRY | 1 | 0.13% | 398 |
| VETERINARY MEDICINE | 1 | 0.13% | 398 |
| HEARING EXAMINER | 5 | 0.66% | 1,991 |
| HIGHER ED COORD BD | 1 | 0.13% | 398 |

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

DETAIL ALLOCATION-LEASING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | NET ALLOCATION |
|----------------------|---------------------|--------------------------|-------------------|
| HIGHER ED FAC AUTH | | 0.00% | 0 |
| HOUSING FINANCE | 2 | 0.26% | 796 |
| HUMAN RIGHTS | 7 | 0.92% | 2,787 |
| INDIAN AFFAIRS | 2 | 0.26% | 796 |
| INVESTMENT BOARD | 1 | 0.13% | 398 |
| IRON RANGE RESOURCES | 2 | 0.26% | 796 |
| LABOR & INDUSTRY | 5 | 0.66% | 1,991 |
| LEGISLATIVE AUDIT | 1 | 0.13% | 398 |
| LEGISLATURE | | 0.00% | 0 |
| MEDIATION SVCS | 1 | 0.13% | 398 |
| MILITARY AFFAIRS | 2 | 0.26% | 796 |
| MECC | 7 | 0.92% | 2,787 |
| NATURAL RESOURCES | 76 | 9.97% | 30,258 |
| NON-HEALTH LIC BDS | | | |
| BOXING | | 0.00% | 0 |
| BARBERS | | 0.00% | 0 |
| ELECTRICITY | 1 | 0.13% | 398 |
| ARCHITECTS & ENG | | 0.00% | 0 |
| WATCHMAKERS | | 0.00% | 0 |
| ABSTRACTORS | | 0.00% | 0 |
| ACCOUNTANCY | | 0.00% | 0 |
| PEACE OFFICERS | 1 | 0.13% | 398 |
| PLANNING | 3 | 0.39% | 1,194 |
| POLLUTION CONTROL | 17 | 2.23% | 6,768 |
| PUB EMP RET ASSN | 1 | 0.13% | 398 |
| PUBLIC SAFETY | 79 | 10.37% | 31,452 |
| PUBLIC SERVICE | 3 | 0.39% | 1,194 |
| PUBLIC UTIL COMM | 1 | 0.13% | 398 |
| REVENUE | 16 | 2.10% | 6,370 |
| SECRETARY OF STATE | 1 | 0.13% | 398 |
| SENTENCE GUIDELINES | 1 | 0.13% | 398 |
| STATE RETIREMENT | | 0.00% | 0 |
| STATE UNIV SYSTEM | 27 | 3.54% | 10,749 |
| SUPREME COURT | 5 | 0.66% | 1,991 |
| TEACHERS RETIREMENT | 1 | 0.13% | 398 |
| TRANSPORTATION | 157 | 20.60% | 62,506 |
| TREASURER | 2 | 0.26% | 796 |
| UNIV OF MINN | | 0.00% | 0 |
| VETERANS AFFAIRS | 7 | 0.92% | 2,787 |
| WASTE MGMT BD | | 0.00% | 0 |
| WATER PLAN BD | 1 | 0.13% | 398 |
| WELFARE-CENT OFFICE | 5 | 0.66% | 1,991 |
| WELFARE-INSTITUTIONS | 23 | 3.02% | 9,157 |
| ZOO | | 0.00% | 0 |
| OTHER | 21 | 2.76% | 8,364 |
| TOTAL | 762 | 100.00% | 303,372 |

ALLOCATION BASIS: NUMBER OF CONTRACTS LEASES PROCESSED F.Y. 1983

SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | LEASING |
|-------------------------|--------|---------|
| ADMINISTRATION | | |
| GENERAL SUPPORT | 1,593 | 1,593 |
| REAL EST MGMT | 3,185 | 3,185 |
| MANAGEMENT SVCS | 2,389 | 2,389 |
| STATE AGENCY SVCS | 1,194 | 1,194 |
| PUBLIC SERVICE | 0 | 0 |
| ISB | 1,194 | 1,194 |
| MOTOR POOL | 398 | 398 |
| OFFICE EQUIPMENT REPAIR | 796 | 796 |
| FEDERAL SURPLUS | 0 | 0 |
| CENT MNTNCE REVOLVING | 0 | 0 |
| MOVERS & DELIVERY | 0 | 0 |
| TELECOMMUNICATIONS | 398 | 398 |
| RESOURCE RECOVERY | 796 | 796 |
| MICROGRAPHICS | 796 | 796 |
| CENTRAL STORES | 398 | 398 |
| STATE REG-DOCUMENTS | 796 | 796 |
| ADDRESSING & INSERT | 1,991 | 1,991 |
| STATE PRINTER | 1,991 | 1,991 |
| COMMUTER VAN | 0 | 0 |
| CAPITOL PARKING | 0 | 0 |
| RURAL REHAB | 0 | 0 |
| AGRICULTURE | 9,953 | 9,953 |
| ARTS BOARD | 398 | 398 |
| ATTORNEY GENERAL | 4,778 | 4,778 |
| AUDITOR | 796 | 796 |
| COMMERCE | 2,787 | 2,787 |
| COMMUNITY COLLEGE BD | 3,583 | 3,583 |
| CORRECTIONS | 12,740 | 12,740 |
| COUNTY ATTY COUNCIL | 0 | 0 |
| ECONOMIC SECURITY | 41,007 | 41,007 |
| EDUCATION | 2,389 | 2,389 |
| EMPLOYEE RELATIONS | 1,194 | 1,194 |
| ENERGY, ECONOMIC DVLP | 2,787 | 2,787 |
| FINANCE | 1,593 | 1,593 |
| GOVERNOR | 1,194 | 1,194 |
| HANDICAPPED COUNCIL | 398 | 398 |
| HEALTH | 2,787 | 2,787 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 398 | 398 |
| NURSING | 398 | 398 |
| PHARMACY | 398 | 398 |
| DENTISTRY | 398 | 398 |
| CHIROPRACTORS | 398 | 398 |
| PSYCHOLOGY | 398 | 398 |
| OPTOMETRY | 398 | 398 |
| NURSING HOME ADM | 398 | 398 |
| PODIATRY | 398 | 398 |
| VETERINARY MEDICINE | 398 | 398 |
| HEARING EXAMINER | 1,991 | 1,991 |
| HIGHER ED COORD BD | 398 | 398 |

SCHEDULE 3.5

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | LEASING |
|----------------------|---------|---------|
| HIGHER ED FAC AUTH | 0 | 0 |
| HOUSING FINANCE | 796 | 796 |
| HUMAN RIGHTS | 2,787 | 2,787 |
| INDIAN AFFAIRS | 796 | 796 |
| INVESTMENT BOARD | 398 | 398 |
| IRON RANGE RESOURCES | 796 | 796 |
| LABOR & INDUSTRY | 1,991 | 1,991 |
| LEGISLATIVE AUDIT | 398 | 398 |
| LEGISLATURE | 0 | 0 |
| MEDIATION SVCS | 398 | 398 |
| MILITARY AFFAIRS | 796 | 796 |
| MECC | 2,787 | 2,787 |
| NATURAL RESOURCES | 30,258 | 30,258 |
| NON-HEALTH LIC BDS | | |
| BOXING | 0 | 0 |
| BARBERS | 0 | 0 |
| ELECTRICITY | 398 | 398 |
| ARCHITECTS & ENG | 0 | 0 |
| WATCHMAKERS | 0 | 0 |
| ABSTRACTORS | 0 | 0 |
| ACCOUNTANCY | 0 | 0 |
| PEACE OFFICERS | 398 | 398 |
| PLANNING | 1,194 | 1,194 |
| POLLUTION CONTROL | 6,768 | 6,768 |
| PUB EMP RET ASSN | 398 | 398 |
| PUBLIC SAFETY | 31,452 | 31,452 |
| PUBLIC SERVICE | 1,194 | 1,194 |
| PUBLIC UTIL COMM | 398 | 398 |
| REVENUE | 6,370 | 6,370 |
| SECRETARY OF STATE | 398 | 398 |
| SENTENCE GUIDELINES | 398 | 398 |
| STATE RETIREMENT | 0 | 0 |
| STATE UNIV SYSTEM | 10,749 | 10,749 |
| SUPREME COURT | 1,991 | 1,991 |
| TEACHERS RETIREMENT | 398 | 398 |
| TRANSPORTATION | 62,506 | 62,506 |
| TREASURER | 796 | 796 |
| UNIV OF MINN | 0 | 0 |
| VETERANS AFFAIRS | 2,787 | 2,787 |
| WASTE MGMT BD | 0 | 0 |
| WATER PLAN BD | 398 | 398 |
| WELFARE-CENT OFFICE | 1,991 | 1,991 |
| WELFARE-INSTITUTIONS | 9,157 | 9,157 |
| ZOO | 0 | 0 |
| OTHER | 8,364 | 8,364 |
| TOTAL | 303,372 | 303,372 |

STATE OF MINNESOTA

ADMINISTRATION - MANAGEMENT SERVICES

NATURE AND EXTENT OF SERVICES

Management Services includes several divisions which provide services to state departments. Several of these services are allowable for plan purposes and have been functionalized and allocated as follows:

- Records Center - the center provides for the storage and retrieval of state records, and disposal of records no longer required. Costs are allowable for plan purposes and have been allocated based on the number of cubic feet of records stored as of June 30, 1983.
- Inventory Management - this division provides for the inventory of fixed assets along with consultation services in connection with inventories of consumable supplies. Costs are allowable for plan purposes and have been allocated based on the number of items in each department's fixed asset inventory as of September 14, 1983.
- Contract Management - this division reviews contracts for professional services, grants, and construction for state agencies. Costs are allowable for plan purposes and have been allocated based on the number of contracts processed in 1982-83.
- Telecommunications - this division is responsible for providing telephone and communications services to all state agencies. The actual costs of departmental telephone service and long distance calls are directly charged to departments through a revolving fund. Costs of telephone operators, installation and repair, and central statewide switchboard and lines are charged to the General Fund and have been allocated based on total direct telephone billings in 1982-83.
- Forms Management - this unit, which is budgeted in the Records Center and has been separated out for allocation purposes, is responsible for forms design and approval and review of existing forms to improve productivity. Costs are allowable for plan purposes and have been allocated based on the number of forms maintained for each department in F.Y. 1983.

The cost of the Employee Suggestion and Management Analysis Units have not been allocated.

SCHEDULE 4.2

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

COSTS TO BE ALLOCATED

| | | |
|--------------------------------|----------|-----------|
| ACTUAL EXPENDITURES F.Y. 1983: | | 3,343,742 |
| DEDUCTIONS: | | |
| ADVANCES-PREPAID EXPENSE | (350) | |
| EQUIPMENT | (19,160) | |
| GRANTS & AWARDS | (8,931) | |
| TOTAL DEDUCTIONS | | (28,441) |
| ALLOCATED ADDITIONS: | | |
| EQUIPMENT USE CHARGE | 33,019 | |
| ADMN-GEN SUPPORT | 52,323 | |
| ADMN-REAL EST MGMT | 2,389 | |
| TOTAL ADDITIONS | | 87,731 |
| TOTAL TO BE ALLOCATED | | 3,403,032 |

SCHEDULE 4.3

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | RECORDS CENTER | INVENTORY MGMT | MGMT ANALYSIS | CONTRACT MGMT | TELE COMMUN | FORMS MGMT | EMPLOYEE SUGGESTN |
|-----------------------|-----------|-----------------|-------------------|-------------------|------------------|------------------|----------------|---------------|----------------------|
| WAGES & BENEFITS | | | | | | | | | |
| SALARY & WAGES | 1,357,998 | | 98,128 | 286,814 | 352,066 | 63,745 | 444,575 | 88,318 | 24,352 |
| OTHER EXPENSES & COST | | | | | | | | | |
| SERVICES | 1,946,441 | | 138,939 | 61,852 | 40,118 | 3,695 | 1,692,499 | 7,450 | 1,888 |
| SUPPLIES | 10,862 | | 561 | 3,217 | 2,636 | 158 | 3,654 | 275 | 161 |
| EQUIPMENT | 19,160 | 19,160 | | | | | | | |
| GRANTS | 8,756 | 8,756 | | | | | | | |
| PREPAID EXPENSE | 350 | 350 | | | | | | | |
| CLAIMS/AWARD | 175 | 175 | | | | | | | |
| DEPARTMENTAL EXPEND | 3,343,742 | 28,441 | 237,628 | 351,883 | 394,820 | 67,598 | 2,140,928 | 96,043 | 26,401 |
| COST ADJUSTMENTS | | | | | | | | | |
| DEDUCTIONS | (28,441) | (28,441) | | | | | | | |
| ADDITIONS | 87,731 | 87,731 | | | | | | | |
| COST BY FUNCTION | 3,403,032 | 87,731 | 237,628 | 351,883 | 394,820 | 67,598 | 2,140,928 | 96,043 | 26,401 |
| REALLOCATE GEN ADMN | | (87,731) | 6,288 | 9,312 | 10,446 | 1,789 | 56,654 | 2,542 | 700 |
| ALLOCABLE COSTS | 3,403,032 | 0 | 243,916 | 361,195 | 405,266 | 69,387 | 2,197,582 | 98,585 | 27,101 |
| DISALLOWED | (432,367) | | | | (405,266) | | | | (27,101) |
| NET ALLOCATED | 2,970,665 | 0 | 243,916 | 361,195 | 0 | 69,387 | 2,197,582 | 98,585 | 0 |

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION-RECORDS CENTER

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 28 | 0.10% | 253 |
| REAL EST MGMT | 105 | 0.39% | 951 |
| MANAGEMENT SVCS | 151 | 0.56% | 1,367 |
| STATE AGENCY SVCS | 1,437 | 5.33% | 13,010 |
| PUBLIC SERVICE | 8 | 0.03% | 72 |
| ISB | 21 | 0.08% | 190 |
| MOTOR POOL | 0 | 0.00% | 0 |
| OFFICE EQUIPMENT REPAIR | 0 | 0.00% | 0 |
| FEDERAL SURPLUS | 0 | 0.00% | 0 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 0 | 0.00% | 0 |
| MICROGRAPHICS | 0 | 0.00% | 0 |
| CENTRAL STORES | 0 | 0.00% | 0 |
| STATE REG-DOCUMENTS | 0 | 0.00% | 0 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 0 | 0.00% | 0 |
| COMMUTER VAN | 0 | 0.00% | 0 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 862 | 3.20% | 7,804 |
| ARTS BOARD | 21 | 0.08% | 190 |
| ATTORNEY GENERAL | 1,169 | 4.34% | 10,583 |
| AUDITOR | 0 | 0.00% | 0 |
| COMMERCE | 146 | 0.54% | 1,322 |
| COMMUNITY COLLEGE BD | 4 | 0.01% | 36 |
| CORRECTIONS | 782 | 2.90% | 7,080 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 3,611 | 13.40% | 32,692 |
| EDUCATION | 231 | 0.86% | 2,091 |
| EMPLOYEE RELATIONS | 28 | 0.10% | 253 |
| ENERGY, ECONOMIC DVLP | 113 | 0.42% | 1,023 |
| FINANCE | 1,599 | 5.93% | 14,476 |
| GOVERNOR | 7 | 0.03% | 63 |
| HANDICAPPED COUNCIL | 15 | 0.06% | 136 |
| HEALTH | 1,338 | 4.97% | 12,113 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 0 | 0.00% | 0 |
| NURSING | 212 | 0.79% | 1,919 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 0 | 0.00% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 303 | 1.12% | 2,743 |
| HIGHER ED COORD BD | 0 | 0.00% | 0 |

SCHEDULE 4.4

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION-RECORDS CENTER

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 693 | 2.57% | 6,274 |
| HUMAN RIGHTS | 50 | 0.19% | 453 |
| INDIAN AFFAIRS | 0 | 0.00% | 0 |
| INVESTMENT BOARD | 0 | 0.00% | 0 |
| IRON RANGE RESOURCES | 0 | 0.00% | 0 |
| LABOR & INDUSTRY | 3,094 | 11.48% | 28,011 |
| LEGISLATIVE AUDIT | 15 | 0.06% | 136 |
| LEGISLATURE | 117 | 0.43% | 1,059 |
| MEDIATION SVCS | 0 | 0.00% | 0 |
| MILITARY AFFAIRS | 1,502 | 5.57% | 13,598 |
| MECC | 0 | 0.00% | 0 |
| NATURAL RESOURCES | 345 | 1.28% | 3,123 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 0 | 0.00% | 0 |
| BARBERS | 0 | 0.00% | 0 |
| ELECTRICITY | 434 | 1.61% | 3,929 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 0 | 0.00% | 0 |
| PEACE OFFICERS | 0 | 0.00% | 0 |
| PLANNING | 88 | 0.33% | 797 |
| POLLUTION CONTROL | 88 | 0.33% | 797 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 0 | 0.00% | 0 |
| PUBLIC SERVICE | 86 | 0.32% | 779 |
| PUBLIC UTIL COMM | 0 | 0.00% | 0 |
| REVENUE | 2,432 | 9.03% | 22,013 |
| SECRETARY OF STATE | 195 | 0.72% | 1,765 |
| SENTENCE GUIDELINES | 0 | 0.00% | 0 |
| STATE RETIREMENT | 4 | 0.01% | 36 |
| STATE UNIV SYSTEM | 85 | 0.32% | 770 |
| SUPREME COURT | 0 | 0.00% | 0 |
| TEACHERS RETIREMENT | 0 | 0.00% | 0 |
| TRANSPORTATION | 0 | 0.00% | 0 |
| TREASURER | 281 | 1.04% | 2,544 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 0 | 0.00% | 0 |
| WASTE MGMT BD | 0 | 0.00% | 0 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 3,462 | 12.85% | 31,343 |
| WELFARE-INSTITUTIONS | 1,448 | 5.37% | 13,109 |
| ZOO | 0 | 0.00% | 0 |
| OTHER | 332 | 1.23% | 3,008 |
| TOTAL | 26,942 | 100.00% | 243,916 |

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF JUNE 30, 1983

SOURCE: DIVISION RECORDS

SCHEDULE 4.5

STATE OF MINNESOTA

ADMINISTRATION- MANAGEMENT SERVICES

DETAIL ALLOCATION-INVENTORY MGMT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 401 | 0.09% | 314 |
| REAL EST MGMT | 4,062 | 0.88% | 3,185 |
| MANAGEMENT SVCS | 1,550 | 0.34% | 1,215 |
| STATE AGENCY SVCS | 619 | 0.13% | 485 |
| PUBLIC SERVICE | 540 | 0.12% | 423 |
| ISB | 4,827 | 1.05% | 3,784 |
| MOTOR POOL | 1,108 | 0.24% | 869 |
| OFFICE EQUIPMENT REPAIR | 512 | 0.11% | 401 |
| FEDERAL SURPLUS | 94 | 0.02% | 74 |
| CENT MNTNCE REVOLVING | 1 | .00% | 1 |
| MOVERS & DELIVERY | 168 | 0.04% | 132 |
| TELECOMMUNICATIONS | 8 | .00% | 6 |
| RESOURCE RECOVERY | 27 | 0.01% | 21 |
| MICROGRAPHICS | 65 | 0.01% | 51 |
| CENTRAL STORES | 164 | 0.04% | 129 |
| STATE REG-DOCUMENTS | 133 | 0.03% | 104 |
| ADDRESSING & INSERT | 29 | 0.01% | 23 |
| STATE PRINTER | 455 | 0.10% | 357 |
| COMMUTER VAN | 36 | 0.01% | 28 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 4,090 | 0.89% | 3,207 |
| ARTS BOARD | 122 | 0.03% | 96 |
| ATTORNEY GENERAL | 2,811 | 0.61% | 2,204 |
| AUDITOR | 547 | 0.12% | 429 |
| COMMERCE | 1,596 | 0.35% | 1,251 |
| COMMUNITY COLLEGE BD | 58,459 | 12.69% | 45,832 |
| CORRECTIONS | 29,480 | 6.40% | 23,112 |
| COUNTY ATTY COUNCIL | 35 | 0.01% | 27 |
| ECONOMIC SECURITY | 6,844 | 1.49% | 5,366 |
| EDUCATION | 9,758 | 2.12% | 7,650 |
| EMPLOYEE RELATIONS | 1,144 | 0.25% | 897 |
| ENERGY, ECONOMIC DVLP | 1,713 | 0.37% | 1,343 |
| FINANCE | 1,023 | 0.22% | 802 |
| GOVERNOR | 497 | 0.11% | 390 |
| HANDICAPPED COUNCIL | 116 | 0.03% | 91 |
| HEALTH | 8,056 | 1.75% | 6,316 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 105 | 0.02% | 82 |
| NURSING | 203 | 0.04% | 159 |
| PHARMACY | 85 | 0.02% | 67 |
| DENTISTRY | 60 | 0.01% | 47 |
| CHIROPRACTORS | 17 | .00% | 13 |
| PSYCHOLOGY | 12 | .00% | 9 |
| OPTOMETRY | 15 | .00% | 12 |
| NURSING HOME ADM | 54 | 0.01% | 42 |
| PODIATRY | 1 | .00% | 1 |
| VETERINARY MEDICINE | 11 | .00% | 9 |
| HEARING EXAMINER | 700 | 0.15% | 549 |
| HIGHER ED COORD BD | 588 | 0.13% | 461 |

SCHEDULE 4.5

STATE OF MINNESOTA

ADMINISTRATION- MANAGEMENT SERVICES

DETAIL ALLOCATION-INVENTORY MGMT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HIGHER ED FAC AUTH | 53 | 0.01% | 42 |
| HOUSING FINANCE | 1,072 | 0.23% | 840 |
| HUMAN RIGHTS | 521 | 0.11% | 408 |
| INDIAN AFFAIRS | 69 | 0.01% | 54 |
| INVESTMENT BOARD | 296 | 0.06% | 232 |
| IRON RANGE RESOURCES | 1,835 | 0.40% | 1,439 |
| LABOR & INDUSTRY | 2,348 | 0.51% | 1,841 |
| LEGISLATIVE AUDIT | 671 | 0.15% | 526 |
| LEGISLATURE | 1,315 | 0.29% | 1,031 |
| MEDIATION SVCS | 217 | 0.05% | 170 |
| MILITARY AFFAIRS | 4,247 | 0.92% | 3,330 |
| MECC | 1,479 | 0.32% | 1,160 |
| NATURAL RESOURCES | 34,105 | 7.40% | 26,738 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 13 | .00% | 10 |
| BARBERS | 44 | 0.01% | 34 |
| ELECTRICITY | 211 | 0.05% | 165 |
| ARCHITECTS & ENG | 104 | 0.02% | 82 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 1 | .00% | 1 |
| ACCOUNTANCY | 42 | 0.01% | 33 |
| PEACE OFFICERS | 84 | 0.02% | 66 |
| PLANNING | 1,649 | 0.36% | 1,293 |
| POLLUTION CONTROL | 4,943 | 1.07% | 3,875 |
| PUB EMP RET ASSN | | 0.00% | 0 |
| PUBLIC SAFETY | 19,108 | 4.15% | 14,981 |
| PUBLIC SERVICE | 1,461 | 0.32% | 1,145 |
| PUBLIC UTIL COMM | 489 | 0.11% | 383 |
| REVENUE | 7,918 | 1.72% | 6,208 |
| SECRETARY OF STATE | 510 | 0.11% | 400 |
| SENTENCE GUIDELINES | 45 | 0.01% | 35 |
| STATE RETIREMENT | 307 | 0.07% | 241 |
| STATE UNIV SYSTEM | 98,126 | 21.30% | 76,931 |
| SUPREME COURT | 1,277 | 0.28% | 1,001 |
| TEACHERS RETIREMENT | 355 | 0.08% | 278 |
| TRANSPORTATION | 49,335 | 10.71% | 38,679 |
| TREASURER | 280 | 0.06% | 220 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 8,518 | 1.85% | 6,678 |
| WASTE MGMT BD | 240 | 0.05% | 188 |
| WATER PLAN BD | 80 | 0.02% | 63 |
| WELFARE-CENT OFFICE | 11,549 | 2.51% | 9,054 |
| WELFARE-INSTITUTIONS | 57,971 | 12.58% | 45,449 |
| ZOO | 3,642 | 0.79% | 2,855 |
| OTHER | 1,236 | 0.27% | 970 |
| TOTAL | 460,707 | 100.00% | 361,195 |

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 9-14-83

SOURCE: FIXED ASSET SUMMARY REPORT

SCHEDULE 4.6

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION-CONTRACT MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 192 | 2.61% | 1,814 |
| REAL EST MGMT | 0 | 0.00% | 0 |
| MANAGEMENT SVCS | 0 | 0.00% | 0 |
| STATE AGENCY SVCS | 0 | 0.00% | 0 |
| PUBLIC SERVICE | 0 | 0.00% | 0 |
| ISB | 0 | 0.00% | 0 |
| MOTOR POOL | 0 | 0.00% | 0 |
| OFFICE EQUIPMENT REPAIR | 0 | 0.00% | 0 |
| FEDERAL SURPLUS | 0 | 0.00% | 0 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 0 | 0.00% | 0 |
| MICROGRAPHICS | 0 | 0.00% | 0 |
| CENTRAL STORES | 0 | 0.00% | 0 |
| STATE REG-DOCUMENTS | 0 | 0.00% | 0 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 0 | 0.00% | 0 |
| COMMUTER VAN | 0 | 0.00% | 0 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 315 | 4.29% | 2,975 |
| ARTS BOARD | 0 | 0.00% | 0 |
| ATTORNEY GENERAL | 0 | 0.00% | 0 |
| AUDITOR | 14 | 0.19% | 132 |
| COMMERCE | 11 | 0.15% | 104 |
| COMMUNITY COLLEGE BD | 122 | 1.66% | 1,152 |
| CORRECTIONS | 319 | 4.34% | 3,013 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 1,485 | 20.22% | 14,027 |
| EDUCATION | 83 | 1.13% | 784 |
| EMPLOYEE RELATIONS | 0 | 0.00% | 0 |
| ENERGY, ECONOMIC DVLP | 287 | 3.91% | 2,711 |
| FINANCE | 0 | 0.00% | 0 |
| GOVERNOR | 0 | 0.00% | 0 |
| HANDICAPPED COUNCIL | 0 | 0.00% | 0 |
| HEALTH | 138 | 1.88% | 1,303 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 0 | 0.00% | 0 |
| NURSING | 0 | 0.00% | 0 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 0 | 0.00% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 22 | 0.30% | 208 |
| HIGHER ED COORD BD | 125 | 1.70% | 1,181 |

SCHEDULE 4.6

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION-CONTRACT MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 17 | 0.23% | 161 |
| HUMAN RIGHTS | 0 | 0.00% | 0 |
| INDIAN AFFAIRS | 0 | 0.00% | 0 |
| INVESTMENT BOARD | 0 | 0.00% | 0 |
| IRON RANGE RESOURCES | 269 | 3.66% | 2,541 |
| LABOR & INDUSTRY | 0 | 0.00% | 0 |
| LEGISLATIVE AUDIT | 0 | 0.00% | 0 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 0 | 0.00% | 0 |
| MILITARY AFFAIRS | 0 | 0.00% | 0 |
| MECC | 21 | 0.29% | 198 |
| NATURAL RESOURCES | 518 | 7.05% | 4,893 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 0 | 0.00% | 0 |
| BARBERS | 0 | 0.00% | 0 |
| ELECTRICITY | 0 | 0.00% | 0 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 0 | 0.00% | 0 |
| PEACE OFFICERS | 0 | 0.00% | 0 |
| PLANNING | 287 | 3.91% | 2,711 |
| POLLUTION CONTROL | 72 | 0.98% | 680 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 162 | 2.21% | 1,530 |
| PUBLIC SERVICE | 4 | 0.05% | 38 |
| PUBLIC UTIL COMM | 0 | 0.00% | 0 |
| REVENUE | 0 | 0.00% | 0 |
| SECRETARY OF STATE | 0 | 0.00% | 0 |
| SENTENCE GUIDELINES | 0 | 0.00% | 0 |
| STATE RETIREMENT | 0 | 0.00% | 0 |
| STATE UNIV SYSTEM | 85 | 1.16% | 803 |
| SUPREME COURT | 0 | 0.00% | 0 |
| TEACHERS RETIREMENT | 0 | 0.00% | 0 |
| TRANSPORTATION | 1,945 | 26.48% | 18,372 |
| TREASURER | 0 | 0.00% | 0 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 0 | 0.00% | 0 |
| WASTE MGMT BD | 46 | 0.63% | 434 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 541 | 7.36% | 5,110 |
| WELFARE-INSTITUTIONS | 0 | 0.00% | 0 |
| ZOO | 22 | 0.30% | 208 |
| OTHER | 244 | 3.32% | 2,304 |
| TOTAL | 7,346 | 100.00% | 69,387 |

ALLOCATION BASIS: NUMBER OF CONTRACTS PROCESSED F.Y. 3

SOURCE: DIVISION REPORT

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION- TELECOMMUNICATIONS

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 9,747 | 0.10% | 2,139 |
| REAL EST MGMT | 34,501 | 0.34% | 7,572 |
| MANAGEMENT SVCS | 10,939 | 0.11% | 2,401 |
| STATE AGENCY SVCS | 10,182 | 0.10% | 2,235 |
| PUBLIC SERVICE | 167,916 | 1.68% | 36,853 |
| ISB | 137,351 | 1.37% | 30,145 |
| MOTOR POOL | 4,239 | 0.04% | 930 |
| OFFICE EQUIPMENT REPAIR | 1,956 | 0.02% | 429 |
| FEDERAL SURPLUS | 3,898 | 0.04% | 856 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 210 | .00% | 46 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 971 | 0.01% | 213 |
| MICROGRAPHICS | 1,552 | 0.02% | 341 |
| CENTRAL STORES | 2,433 | 0.02% | 534 |
| STATE REG-DOCUMENTS | 8,615 | 0.09% | 1,891 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 5,510 | 0.06% | 1,209 |
| COMMUTER VAN | 243 | .00% | 53 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| RURAL REHAB | 2,261 | 0.02% | 496 |
| AGRICULTURE | 135,484 | 1.35% | 29,735 |
| ARTS BOARD | 9,561 | 0.10% | 2,098 |
| ATTORNEY GENERAL | 148,967 | 1.49% | 32,694 |
| AUDITOR | 26,995 | 0.27% | 5,925 |
| COMMERCE | 68,191 | 0.68% | 14,966 |
| COMMUNITY COLLEGE BD | 517,501 | 5.17% | 113,577 |
| CORRECTIONS | 367,904 | 3.67% | 80,745 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 1,084,533 | 10.83% | 238,025 |
| EDUCATION | 288,538 | 2.88% | 63,326 |
| EMPLOYEE RELATIONS | 34,033 | 0.34% | 7,469 |
| ENERGY, ECONOMIC DVLP | 109,917 | 1.10% | 24,124 |
| FINANCE | 82,066 | 0.82% | 18,011 |
| GOVERNOR | 72,934 | 0.73% | 16,007 |
| HANDICAPPED COUNCIL | 6,094 | 0.06% | 1,337 |
| HEALTH | 220,424 | 2.20% | 48,377 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 4,159 | 0.04% | 913 |
| NURSING | 4,957 | 0.05% | 1,088 |
| PHARMACY | 2,204 | 0.02% | 484 |
| DENTISTRY | 2,210 | 0.02% | 485 |
| CHIROPRACTORS | 613 | 0.01% | 135 |
| PSYCHOLOGY | 442 | .00% | 97 |
| OPTOMETRY | 531 | 0.01% | 117 |
| NURSING HOME ADM | 1,023 | 0.01% | 225 |
| PODIATRY | 633 | 0.01% | 139 |
| VETERINARY MEDICINE | 598 | 0.01% | 131 |
| HEARING EXAMINER | 18,833 | 0.19% | 4,133 |
| HIGHER ED COORD BD | 33,446 | 0.33% | 7,340 |

SCHEDULE 4.7

STATE OF MINNESOTA.

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION- TELECOMMUNICATIONS

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 72,401 | 0.72% | 15,890 |
| HUMAN RIGHTS | 25,085 | 0.25% | 5,505 |
| INDIAN AFFAIRS | 3,664 | 0.04% | 804 |
| INVESTMENT BOARD | 16,681 | 0.17% | 3,661 |
| IRON RANGE RESOURCES | 33,106 | 0.33% | 7,266 |
| LABOR & INDUSTRY | 74,447 | 0.74% | 16,339 |
| LEGISLATIVE AUDIT | 16,357 | 0.16% | 3,590 |
| LEGISLATURE | 459,784 | 4.59% | 100,910 |
| MEDIATION SVCS | 7,943 | 0.08% | 1,743 |
| MILITARY AFFAIRS | 49,527 | 0.49% | 10,870 |
| MECC | 48,000 | 0.48% | 10,535 |
| NATURAL RESOURCES | 658,689 | 6.58% | 144,564 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 650 | 0.01% | 143 |
| BARBERS | 587 | 0.01% | 129 |
| ELECTRICITY | 8,348 | 0.08% | 1,832 |
| ARCHITECTS & ENG | 2,107 | 0.02% | 462 |
| WATCHMAKERS | 486 | .00% | 107 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 1,504 | 0.02% | 330 |
| PEACE OFFICERS | 6,380 | 0.06% | 1,400 |
| PLANNING | 53,865 | 0.54% | 11,822 |
| POLLUTION CONTROL | 165,423 | 1.65% | 36,306 |
| PUB EMP RET ASSN | 18,448 | 0.18% | 4,049 |
| PUBLIC SAFETY | 726,693 | 7.26% | 159,489 |
| PUBLIC SERVICE | 29,485 | 0.29% | 6,471 |
| PUBLIC UTIL COMM | 12,916 | 0.13% | 2,835 |
| REVENUE | 301,212 | 3.01% | 66,108 |
| SECRETARY OF STATE | 12,417 | 0.12% | 2,725 |
| SENTENCE GUIDELINES | 2,286 | 0.02% | 502 |
| STATE RETIREMENT | 7,256 | 0.07% | 1,592 |
| STATE UNIV SYSTEM | 1,453,713 | 14.52% | 319,050 |
| SUPREME COURT | 52,785 | 0.53% | 11,585 |
| TEACHERS RETIREMENT | 14,904 | 0.15% | 3,271 |
| TRANSPORTATION | 985,549 | 9.84% | 216,301 |
| TREASURER | 15,740 | 0.16% | 3,454 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 50,649 | 0.51% | 11,116 |
| WASTE MGMT BD | 19,823 | 0.20% | 4,351 |
| WATER PLAN BD | 3,460 | 0.03% | 759 |
| WELFARE-CENT OFFICE | 325,412 | 3.25% | 71,419 |
| WELFARE-INSTITUTIONS | 491,405 | 4.91% | 107,850 |
| ZOO | 49,913 | 0.50% | 10,955 |
| OTHER | 88,603 | 0.88% | 19,446 |
| TOTAL | 10,013,018 | 100.00% | 2,197,582 |

ALLOCATION BASIS: F.Y. 1983 TELEPHONE CHARGES (OBJECT CODE 202)

SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION-FORMS MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 44 | 0.16% | 160 |
| REAL EST MGMT | 120 | 0.44% | 437 |
| MANAGEMENT SVCS | 182 | 0.67% | 662 |
| STATE AGENCY SVCS | 93 | 0.34% | 338 |
| PUBLIC SERVICE | 59 | 0.22% | 215 |
| ISB | 106 | 0.39% | 386 |
| MOTOR POOL | 31 | 0.11% | 113 |
| OFFICE EQUIPMENT REPAIR | 0 | 0.00% | 0 |
| FEDERAL SURPLUS | 0 | 0.00% | 0 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 0 | 0.00% | 0 |
| MICROGRAPHICS | 0 | 0.00% | 0 |
| CENTRAL STORES | 0 | 0.00% | 0 |
| STATE REG-DOCUMENTS | 8 | 0.03% | 29 |
| ADDRESSING & INSERT | 10 | 0.04% | 36 |
| STATE PRINTER | 31 | 0.11% | 113 |
| COMMUTER VAN | 0 | 0.00% | 0 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 614 | 2.27% | 2,234 |
| ARTS BOARD | 16 | 0.06% | 58 |
| ATTORNEY GENERAL | 27 | 0.10% | 98 |
| AUDITOR | 47 | 0.17% | 171 |
| COMMERCE | 416 | 1.54% | 1,514 |
| COMMUNITY COLLEGE BD | 1,910 | 7.05% | 6,949 |
| CORRECTIONS | 1,126 | 4.16% | 4,097 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 1,272 | 4.69% | 4,628 |
| EDUCATION | 853 | 3.15% | 3,104 |
| EMPLOYEE RELATIONS | 223 | 0.82% | 811 |
| ENERGY, ECONOMIC DVLP | 101 | 0.37% | 367 |
| FINANCE | 188 | 0.69% | 684 |
| GOVERNOR | 7 | 0.03% | 25 |
| HANDICAPPED COUNCIL | 8 | 0.03% | 29 |
| HEALTH | 1,034 | 3.82% | 3,762 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 26 | 0.10% | 95 |
| NURSING | 121 | 0.45% | 440 |
| PHARMACY | 47 | 0.17% | 171 |
| DENTISTRY | 37 | 0.14% | 135 |
| CHIROPRACTORS | 9 | 0.03% | 33 |
| PSYCHOLOGY | 14 | 0.05% | 51 |
| OPTOMETRY | 12 | 0.04% | 44 |
| NURSING HOME ADM | 15 | 0.06% | 55 |
| PODIATRY | 5 | 0.02% | 18 |
| VETERINARY MEDICINE | 9 | 0.03% | 33 |
| HEARING EXAMINER | 66 | 0.24% | 240 |
| HIGHER ED COORD BD | 23 | 0.08% | 84 |

SCHEDULE 4.8

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DETAIL ALLOCATION-FORMS MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 248 | 0.92% | 902 |
| HUMAN RIGHTS | 32 | 0.12% | 116 |
| INDIAN AFFAIRS | 6 | 0.02% | 22 |
| INVESTMENT BOARD | 66 | 0.24% | 240 |
| IRON RANGE RESOURCES | 15 | 0.06% | 55 |
| LABOR & INDUSTRY | 280 | 1.03% | 1,019 |
| LEGISLATIVE AUDIT | 0 | 0.00% | 0 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 51 | 0.19% | 186 |
| MILITARY AFFAIRS | 991 | 3.66% | 3,606 |
| MECC | 66 | 0.24% | 240 |
| NATURAL RESOURCES | 1,313 | 4.85% | 4,777 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 12 | 0.04% | 44 |
| BARBERS | 27 | 0.10% | 98 |
| ELECTRICITY | 80 | 0.30% | 291 |
| ARCHITECTS & ENG | 30 | 0.11% | 109 |
| WATCHMAKERS | 8 | 0.03% | 29 |
| ABSTRACTORS | 6 | 0.02% | 22 |
| ACCOUNTANCY | 27 | 0.10% | 98 |
| PEACE OFFICERS | 41 | 0.15% | 149 |
| PLANNING | 236 | 0.87% | 859 |
| POLLUTION CONTROL | 235 | 0.87% | 855 |
| PUB EMP RET ASSN | 71 | 0.26% | 258 |
| PUBLIC SAFETY | 1,237 | 4.57% | 4,501 |
| PUBLIC SERVICE | 88 | 0.32% | 320 |
| PUBLIC UTIL COMM | 3 | 0.01% | 11 |
| REVENUE | 1,279 | 4.72% | 4,653 |
| SECRETARY OF STATE | 134 | 0.49% | 488 |
| SENTENCE GUIDELINES | 5 | 0.02% | 18 |
| STATE RETIREMENT | 137 | 0.51% | 498 |
| STATE UNIV SYSTEM | 5,561 | 20.52% | 20,233 |
| SUPREME COURT | 76 | 0.28% | 277 |
| TEACHERS RETIREMENT | 117 | 0.43% | 426 |
| TRANSPORTATION | 2,251 | 8.31% | 8,190 |
| TREASURER | 44 | 0.16% | 160 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 134 | 0.49% | 488 |
| WASTE MGMT BD | 1 | .00% | 4 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 938 | 3.46% | 3,413 |
| WELFARE-INSTITUTIONS | 1,885 | 6.96% | 6,858 |
| ZOO | 126 | 0.47% | 458 |
| OTHER | 329 | 1.21% | 1,195 |
| TOTAL | 27,096 | 100.00% | 98,585 |

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN F.Y. 1983

SOURCE: DIVISION RECORDS

SCHEDULE 4.9

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | RECORDS CENTER | INVNTY MGMT | CONTRACT MGMT | TELE- COMM | FORMS MGMT |
|-----------------------|---------|-------------------|----------------|------------------|---------------|---------------|
| ADMINISTRATION | | | | | | |
| GENERAL SUPPORT | 4,680 | 253 | 314 | 1,814 | 2,139 | 160 |
| REAL EST MGMT | 12,145 | 951 | 3,185 | 0 | 7,572 | 437 |
| MANAGEMENT SVCS | 5,645 | 1,367 | 1,215 | 0 | 2,401 | 662 |
| STATE AGENCY SVCS | 16,068 | 13,010 | 485 | 0 | 2,235 | 338 |
| PUBLIC SERVICE | 37,563 | 72 | 423 | 0 | 36,853 | 215 |
| ISB | 34,505 | 190 | 3,784 | 0 | 30,145 | 386 |
| MOTOR POOL | 1,912 | 0 | 869 | 0 | 930 | 113 |
| OFFICE EQUIP REPAIR | 830 | 0 | 401 | 0 | 429 | 0 |
| FEDERAL SURPLUS | 930 | 0 | 74 | 0 | 856 | 0 |
| CENT MNTNCE REVOLVING | 1 | 0 | 1 | 0 | 0 | 0 |
| MOVERS & DELIVERY | 178 | 0 | 132 | 0 | 46 | 0 |
| TELECOMMUNICATIONS | 6 | 0 | 6 | 0 | 0 | 0 |
| RESOURCE RECOVERY | 234 | 0 | 21 | 0 | 213 | 0 |
| MICROGRAPHICS | 392 | 0 | 51 | 0 | 341 | 0 |
| CENTRAL STORES | 663 | 0 | 129 | 0 | 534 | 0 |
| STATE REG-DOCUMENTS | 2,024 | 0 | 104 | 0 | 1,891 | 29 |
| ADDRESSING & INSERT | 59 | 0 | 23 | 0 | 0 | 36 |
| STATE PRINTER | 1,679 | 0 | 357 | 0 | 1,209 | 113 |
| COMMUTER VAN | 81 | 0 | 28 | 0 | 53 | 0 |
| CAPITOL PARKING | 0 | 0 | 0 | 0 | 0 | 0 |
| RURAL REHAB | 496 | 0 | 0 | 0 | 496 | 0 |
| AGRICULTURE | 45,955 | 7,804 | 3,207 | 2,975 | 29,735 | 2,234 |
| ARTS BOARD | 2,442 | 190 | 96 | 0 | 2,098 | 58 |
| ATTORNEY GENERAL | 45,579 | 10,583 | 2,204 | 0 | 32,694 | 98 |
| AUDITOR | 6,657 | 0 | 429 | 132 | 5,925 | 171 |
| COMMERCE | 19,157 | 1,322 | 1,251 | 104 | 14,966 | 1,514 |
| COMMUNITY COLLEGE BD | 167,546 | 36 | 45,832 | 1,152 | 113,577 | 6,949 |
| CORRECTIONS | 118,047 | 7,080 | 23,112 | 3,013 | 80,745 | 4,097 |
| COUNTY ATTY COUNCIL | 27 | 0 | 27 | 0 | 0 | 0 |
| ECONOMIC SECURITY | 294,738 | 32,692 | 5,366 | 14,027 | 238,025 | 4,628 |
| EDUCATION | 76,955 | 2,091 | 7,650 | 784 | 63,326 | 3,104 |
| EMPLOYEE RELATIONS | 9,430 | 253 | 897 | 0 | 7,469 | 811 |
| ENERGY, ECONOMIC DVLP | 29,568 | 1,023 | 1,343 | 2,711 | 24,124 | 367 |
| FINANCE | 33,973 | 14,476 | 802 | 0 | 18,011 | 684 |
| GOVERNOR | 16,485 | 63 | 390 | 0 | 16,007 | 25 |
| HANDICAPPED COUNCIL | 1,593 | 136 | 91 | 0 | 1,337 | 29 |
| HEALTH | 71,871 | 12,113 | 6,316 | 1,303 | 48,377 | 3,762 |
| HEALTH LIC BDS | | | | | | |
| MEDICAL EXAMINERS | 1,090 | 0 | 82 | 0 | 913 | 95 |
| NURSING | 3,606 | 1,919 | 159 | 0 | 1,088 | 440 |
| PHARMACY | 722 | 0 | 67 | 0 | 484 | 171 |
| DENTISTRY | 667 | 0 | 47 | 0 | 485 | 135 |
| CHIROPRACTORS | 181 | 0 | 13 | 0 | 135 | 33 |
| PSYCHOLOGY | 157 | 0 | 9 | 0 | 97 | 51 |
| OPTOMETRY | 173 | 0 | 12 | 0 | 117 | 44 |
| NURSING HOME ADM | 322 | 0 | 42 | 0 | 225 | 55 |
| PODIATRY | 158 | 0 | 1 | 0 | 139 | 18 |
| VETERINARY MEDICINE | 173 | 0 | 9 | 0 | 131 | 33 |
| HEARING EXAMINER | 7,873 | 2,743 | 549 | 208 | 4,133 | 240 |

SCHEDULE 4.9

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | RECORDS CENTER | INVNTRY MGMT | CONTRACT MGMT | TELE- COMM | FORMS MGMT |
|----------------------|-----------|-------------------|-----------------|------------------|---------------|---------------|
| HIGHER ED COORD BD | 9,066 | 0 | 461 | 1,181 | 7,340 | 84 |
| HIGHER ED FAC AUTH | 42 | 0 | 42 | 0 | 0 | 0 |
| HOUSING FINANCE | 24,067 | 6,274 | 840 | 161 | 15,890 | 902 |
| HUMAN RIGHTS | 6,482 | 453 | 408 | 0 | 5,505 | 116 |
| INDIAN AFFAIRS | 880 | 0 | 54 | 0 | 804 | 22 |
| INVESTMENT BOARD | 4,133 | 0 | 232 | 0 | 3,661 | 240 |
| IRON RANGE RESOURCES | 11,301 | 0 | 1,439 | 2,541 | 7,266 | 55 |
| LABOR & INDUSTRY | 47,210 | 28,011 | 1,841 | 0 | 16,339 | 1,019 |
| LEGISLATIVE AUDIT | 4,252 | 136 | 526 | 0 | 3,590 | 0 |
| LEGISLATURE | 103,000 | 1,059 | 1,031 | 0 | 100,910 | 0 |
| MEDIATION SVCS | 2,099 | 0 | 170 | 0 | 1,743 | 186 |
| MILITARY AFFAIRS | 31,404 | 13,598 | 3,330 | 0 | 10,870 | 3,606 |
| MECC | 12,133 | 0 | 1,160 | 198 | 10,535 | 240 |
| NATURAL RESOURCES | 184,095 | 3,123 | 26,738 | 4,893 | 144,564 | 4,777 |
| NON-HEALTH LIC BDS | | | | | | |
| BOXING | 197 | 0 | 10 | 0 | 143 | 44 |
| BARBERS | 261 | 0 | 34 | 0 | 129 | 98 |
| ELECTRICITY | 6,217 | 3,929 | 165 | 0 | 1,832 | 291 |
| ARCHITECTS & ENG | 653 | 0 | 82 | 0 | 462 | 109 |
| WATCHMAKERS | 136 | 0 | 0 | 0 | 107 | 29 |
| ABSTRACTORS | 23 | 0 | 1 | 0 | 0 | 22 |
| ACCOUNTANCY | 461 | 0 | 33 | 0 | 330 | 98 |
| PEACE OFFICERS | 1,615 | 0 | 66 | 0 | 1,400 | 149 |
| PLANNING | 17,482 | 797 | 1,293 | 2,711 | 11,822 | 859 |
| POLLUTION CONTROL | 42,513 | 797 | 3,875 | 680 | 36,306 | 855 |
| PUB EMP RET ASSEN | 4,307 | 0 | 0 | 0 | 4,049 | 258 |
| PUBLIC SAFETY | 180,501 | 0 | 14,981 | 1,530 | 159,489 | 4,501 |
| PUBLIC SERVICE | 8,753 | 779 | 1,145 | 38 | 6,471 | 320 |
| PUBLIC UTIL COMM | 3,229 | 0 | 383 | 0 | 2,835 | 11 |
| REVENUE | 98,987 | 22,018 | 6,208 | 0 | 66,108 | 4,653 |
| SECRETARY OF STATE | 5,378 | 1,765 | 400 | 0 | 2,725 | 488 |
| SENTENCE GUIDELINES | 555 | 0 | 35 | 0 | 502 | 18 |
| STATE RETIREMENT | 2,367 | 36 | 241 | 0 | 1,592 | 498 |
| STATE UNIV SYSTEM | 417,787 | 770 | 76,931 | 803 | 319,050 | 20,233 |
| SUPREME COURT | 12,863 | 0 | 1,001 | 0 | 11,585 | 277 |
| TEACHERS RETIREMENT | 3,975 | 0 | 278 | 0 | 3,271 | 426 |
| TRANSPORTATION | 281,542 | 0 | 38,679 | 18,372 | 216,301 | 8,190 |
| TREASURER | 6,378 | 2,544 | 220 | 0 | 3,454 | 160 |
| UNIV OF MINN | 0 | 0 | 0 | 0 | 0 | 0 |
| VETERANS AFFAIRS | 18,282 | 0 | 6,678 | 0 | 11,116 | 488 |
| WASTE MGMT BD | 4,977 | 0 | 188 | 434 | 4,351 | 4 |
| WATER PLAN BD | 822 | 0 | 63 | 0 | 759 | 0 |
| WELFARE-CENT OFFICE | 120,339 | 31,343 | 9,054 | 5,110 | 71,419 | 3,413 |
| WELFARE-INSTITUTIONS | 173,266 | 13,109 | 45,449 | 0 | 107,850 | 6,858 |
| ZOO | 14,476 | 0 | 2,855 | 208 | 10,955 | 458 |
| OTHER | 26,923 | 3,008 | 970 | 2,304 | 19,446 | 1,195 |
| TOTAL | 2,970,665 | 243,916 | 361,195 | 69,387 | 2,197,582 | 98,585 |

STATE OF MINNESOTA
ADMINISTRATION - STATE AGENCY SERVICES
NATURE AND EXTENT OF SERVICE

The department provides services to state agencies which are allowable for plan purposes. These functions are identified and allocated as follows:

- Procurement - costs of central purchasing have been allocated based on the number of encumbrance transactions (A44) processed in 1982-83.
- Employee Assistance - this division provides assistance to employees with medical, psychiatric, or other personal problems. Costs have been allocated based on actual F.Y. 1983 employee counts.
- Central Mail - this division provides interdepartmental mail delivery and processing of outside mail received or mailed by state agencies. Costs of postage are directly charged through a revolving fund. Costs of postal clerks have been allocated based on F.Y. 1983 postage charges.

Ref.: FMC 74-4, Attachment B, paragraphs B.9, 22, and 24.

SCHEDULE 5.2

STATE OF MINNESOTA

ADMINISTRATION_STATE AGENCY SERVICES

COSTS TO BE ALLOCATED

| | |
|-------------------------------|-----------|
| ACTUAL EXPENDITURES F.Y. 1983 | 1,513,973 |
|-------------------------------|-----------|

DEDUCTIONS:

| | |
|-----------|---------|
| EQUIPMENT | (8,409) |
|-----------|---------|

| | |
|------------------|---------|
| TOTAL DEDUCTIONS | (8,409) |
|------------------|---------|

ALLOCATED ADDITIONS:

| | |
|-----------------------|--------|
| EQUIPMENT USE CHARGE | 4,534 |
| ADMIN-GENERAL SUPPORT | 81,789 |
| ADMIN-REAL EST MGMT | 1,194 |
| ADMIN-MGMT SERVICES | 16,068 |

| | |
|-----------------|---------|
| TOTAL ADDITIONS | 103,585 |
|-----------------|---------|

| | |
|-----------------------|-----------|
| TOTAL TO BE ALLOCATED | 1,609,149 |
|-----------------------|-----------|

SCHEDULE 5.3

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | PROCURE | EMPLOYEE ASSIST | CENTRAL MAIL |
|----------------------|-----------|-----------------|-----------|--------------------|-----------------|
| WAGES & BENEFITS | | | | | |
| SALARIES & WAGES | 1,217,176 | | 918,505 | 129,021 | 169,650 |
| OTHER EXPENSE & COST | | | | | |
| SERVICES | 279,289 | | 136,538 | 32,566 | 110,185 |
| SUPPLIES | 9,099 | | 4,609 | 1,353 | 3,137 |
| EQUIPMENT | 8,409 | 8,409 | | | |
| DEPARTMENTAL EXPEND | 1,513,973 | 8,409 | 1,059,652 | 162,940 | 282,972 |
| COST ADJUSTMENTS | | | | | |
| DEDUCTIONS | (8,409) | (8,409) | | | |
| ADDITIONS | 103,585 | 103,585 | | | |
| COST BY FUNCTION | 1,609,149 | 103,585 | 1,059,652 | 162,940 | 282,972 |
| REALLOCATE ADMN | 0 | (103,585) | 72,905 | 11,211 | 19,469 |
| ALLOCABLE COSTS | 1,609,149 | 0 | 1,132,557 | 174,151 | 302,441 |
| DISALLOWED | | | | | |
| NET ALLOCATED | 1,609,149 | 0 | 1,132,557 | 174,151 | 302,441 |

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DETAIL ALLOCATION-PROCUREMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 19 | 0.05% | 537 |
| REAL EST MGMT | 897 | 2.24% | 25,359 |
| MANAGEMENT SVCS | 122 | 0.30% | 3,449 |
| STATE AGENCY SVCS | 47 | 0.12% | 1,329 |
| PUBLIC SERVICE | 119 | 0.30% | 3,364 |
| ISB | 556 | 1.39% | 15,719 |
| MOTOR POOL | 46 | 0.11% | 1,300 |
| OFFICE EQUIPMENT REPAIR | 10 | 0.02% | 283 |
| FEDERAL SURPLUS | 14 | 0.03% | 396 |
| CENT MNTNCE REVOLVING | 14 | 0.03% | 396 |
| MOVERS & DELIVERY | 14 | 0.03% | 396 |
| TELECOMMUNICATIONS | 29 | 0.07% | 820 |
| RESOURCE RECOVERY | 7 | 0.02% | 198 |
| MICROGRAPHICS | 40 | 0.10% | 1,131 |
| CENTRAL STORES | 141 | 0.35% | 3,986 |
| STATE REG-DOCUMENTS | 81 | 0.20% | 2,290 |
| ADDRESSING & INSERT | 11 | 0.03% | 311 |
| STATE PRINTER | 42 | 0.10% | 1,187 |
| COMMUTER VAN | 2 | .00% | 57 |
| CAPITOL PARKING | 15 | 0.04% | 424 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 1,321 | 3.30% | 37,346 |
| ARTS BOARD | 20 | 0.05% | 565 |
| ATTORNEY GENERAL | 190 | 0.47% | 5,371 |
| AUDITOR | 73 | 0.18% | 2,064 |
| COMMERCE | 185 | 0.46% | 5,230 |
| COMMUNITY COLLEGE BD | 2,734 | 6.82% | 77,292 |
| CORRECTIONS | 2,645 | 6.60% | 74,776 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 3,064 | 7.65% | 86,622 |
| EDUCATION | 1,084 | 2.71% | 30,646 |
| EMPLOYEE RELATIONS | 110 | 0.27% | 3,110 |
| ENERGY, ECONOMIC DVLP | 407 | 1.02% | 11,506 |
| FINANCE | 99 | 0.25% | 2,799 |
| GOVERNOR | 78 | 0.19% | 2,205 |
| HANDICAPPED COUNCIL | 29 | 0.07% | 820 |
| HEALTH | 1,170 | 2.92% | 33,077 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 10 | 0.02% | 283 |
| NURSING | 10 | 0.02% | 283 |
| PHARMACY | 6 | 0.01% | 170 |
| DENTISTRY | 23 | 0.06% | 650 |
| CHIROPRACTORS | 5 | 0.01% | 141 |
| PSYCHOLOGY | 8 | 0.02% | 226 |
| OPTOMETRY | 8 | 0.02% | 226 |
| NURSING HOME ADM | 3 | 0.01% | 85 |
| PODIATRY | 5 | 0.01% | 141 |
| VETERINARY MEDICINE | 4 | 0.01% | 113 |
| HEARING EXAMINER | 195 | 0.49% | 5,513 |
| HIGHER ED COORD BD | 204 | 0.51% | 5,767 |

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DETAIL ALLOCATION-PROCUREMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 19 | 0.05% | 537 |
| REAL EST MGMT | 897 | 2.24% | 25,359 |
| MANAGEMENT SVCS | 122 | 0.30% | 3,449 |
| STATE AGENCY SVCS | 47 | 0.12% | 1,329 |
| PUBLIC SERVICE | 119 | 0.30% | 3,364 |
| ISB | 556 | 1.39% | 15,719 |
| MOTOR POOL | 46 | 0.11% | 1,300 |
| OFFICE EQUIPMENT REPAIR | 10 | 0.02% | 283 |
| FEDERAL SURPLUS | 14 | 0.03% | 396 |
| CENT MNTNCE REVOLVING | 14 | 0.03% | 396 |
| MOVERS & DELIVERY | 14 | 0.03% | 396 |
| TELECOMMUNICATIONS | 29 | 0.07% | 820 |
| RESOURCE RECOVERY | 7 | 0.02% | 198 |
| MICROGRAPHICS | 40 | 0.10% | 1,131 |
| CENTRAL STORES | 141 | 0.35% | 3,986 |
| STATE REG-DOCUMENTS | 81 | 0.20% | 2,290 |
| ADDRESSING & INSERT | 11 | 0.03% | 311 |
| STATE PRINTER | 42 | 0.10% | 1,187 |
| COMMUTER VAN | 2 | .00% | 57 |
| CAPITOL PARKING | 15 | 0.04% | 424 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 1,321 | 3.30% | 37,346 |
| ARTS BOARD | 20 | 0.05% | 565 |
| ATTORNEY GENERAL | 190 | 0.47% | 5,371 |
| AUDITOR | 73 | 0.18% | 2,064 |
| COMMERCE | 185 | 0.46% | 5,230 |
| COMMUNITY COLLEGE BD | 2,734 | 6.82% | 77,292 |
| CORRECTIONS | 2,645 | 6.60% | 74,776 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 3,064 | 7.65% | 86,622 |
| EDUCATION | 1,084 | 2.71% | 30,646 |
| EMPLOYEE RELATIONS | 110 | 0.27% | 3,110 |
| ENERGY, ECONOMIC DVLP | 407 | 1.02% | 11,506 |
| FINANCE | 99 | 0.25% | 2,799 |
| GOVERNOR | 78 | 0.19% | 2,205 |
| HANDICAPPED COUNCIL | 29 | 0.07% | 820 |
| HEALTH | 1,170 | 2.92% | 33,077 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 10 | 0.02% | 283 |
| NURSING | 10 | 0.02% | 283 |
| PHARMACY | 6 | 0.01% | 170 |
| DENTISTRY | 23 | 0.06% | 650 |
| CHIROPRACTORS | 5 | 0.01% | 141 |
| PSYCHOLOGY | 8 | 0.02% | 226 |
| OPTOMETRY | 8 | 0.02% | 226 |
| NURSING HOME ADM | 3 | 0.01% | 85 |
| PODIATRY | 5 | 0.01% | 141 |
| VETERINARY MEDICINE | 4 | 0.01% | 113 |
| HEARING EXAMINER | 195 | 0.49% | 5,513 |
| HIGHER ED COORD BD | 204 | 0.51% | 5,767 |

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 28 | 0.09% | 157 |
| REAL EST MGMT | 201 | 0.65% | 1,129 |
| MANAGEMENT SVCS | 51 | 0.16% | 287 |
| STATE AGENCY SVCS | 53 | 0.17% | 298 |
| PUBLIC SERVICE | 23 | 0.07% | 129 |
| ISB | 248 | 0.80% | 1,394 |
| MOTOR POOL | 17 | 0.05% | 96 |
| OFFICE EQUIPMENT REPAIR | 9 | 0.03% | 51 |
| FEDERAL SURPLUS | 7 | 0.02% | 39 |
| CENT MNTNCE REVOLVING | 4 | 0.01% | 22 |
| MOVERS & DELIVERY | 11 | 0.04% | 62 |
| TELECOMMUNICATIONS | 2 | 0.01% | 11 |
| RESOURCE RECOVERY | 3 | 0.01% | 17 |
| MICROGRAPHICS | 16 | 0.05% | 90 |
| CENTRAL STORES | 12 | 0.04% | 67 |
| STATE REG-DOCUMENTS | 14 | 0.05% | 79 |
| ADDRESSING & INSERT | 8 | 0.03% | 45 |
| STATE PRINTER | 37 | 0.12% | 208 |
| COMMUTER VAN | 1 | .00% | 6 |
| CAPITOL PARKING | 2 | 0.01% | 11 |
| RURAL REHAB | 2 | 0.01% | 11 |
| AGRICULTURE | 397 | 1.28% | 2,231 |
| ARTS BOARD | 10 | 0.03% | 56 |
| ATTORNEY GENERAL | 288 | 0.92% | 1,601 |
| AUDITOR | 101 | 0.33% | 568 |
| COMMERCE | 215 | 0.69% | 1,208 |
| COMMUNITY COLLEGE BD | 1,777 | 5.73% | 9,988 |
| CORRECTIONS | 1,882 | 5.36% | 9,339 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 2,204 | 7.11% | 12,734 |
| EDUCATION | 868 | 2.15% | 4,742 |
| EMPLOYEE RELATIONS | 56 | 0.31% | 309 |
| ENERGY, ECONOMIC DVLP | 114 | 0.37% | 641 |
| FINANCE | 114 | 0.37% | 641 |
| GOVERNOR | 40 | 0.13% | 225 |
| HANDICAPPED COUNCIL | 11 | 0.04% | 62 |
| HEALTH | 611 | 1.97% | 3,433 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 10 | 0.03% | 56 |
| NURSING | 16 | 0.05% | 90 |
| PHARMACY | 7 | 0.02% | 39 |
| DENTISTRY | 4 | 0.01% | 22 |
| CHIROPRACTORS | 1 | .00% | 6 |
| PSYCHOLOGY | 2 | 0.01% | 11 |
| OPTOMETRY | 1 | .01% | 6 |
| NURSING HOME ADM | 21 | 0.07% | 118 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 1 | .00% | 6 |
| HEARING EXAMINER | 54 | 0.17% | 307 |
| HIGHER ED COORD BD | 88 | 0.22% | 482 |

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HIGHER ED FAC AUTH | 2 | 0.01% | 11 |
| HOUSING FINANCE | 111 | 0.36% | 624 |
| HUMAN RIGHTS | 49 | 0.16% | 275 |
| INDIAN AFFAIRS | 7 | 0.02% | 39 |
| INVESTMENT BOARD | 25 | 0.08% | 140 |
| IRON RANGE RESOURCES | 83 | 0.27% | 466 |
| LABOR & INDUSTRY | 224 | 0.72% | 1,259 |
| LEGISLATIVE AUDIT | 61 | 0.20% | 343 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 22 | 0.07% | 124 |
| MILITARY AFFAIRS | 227 | 0.73% | 1,276 |
| MECC | 74 | 0.24% | 416 |
| NATURAL RESOURCES | 1,510 | 4.87% | 8,485 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 1 | .00% | 6 |
| BARBERS | 3 | 0.01% | 17 |
| ELECTRICITY | 18 | 0.06% | 101 |
| ARCHITECTS & ENG | 5 | 0.02% | 28 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 7 | 0.01% | 17 |
| PEACE OFFICERS | 8 | 0.03% | 45 |
| PLANNING | 110 | 0.35% | 618 |
| POLLUTION CONTROL | 306 | 0.99% | 1,719 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 1,659 | 5.15% | 9,322 |
| PUBLIC SERVICE | 83 | 0.27% | 466 |
| PUBLIC UTIL COMM | 30 | 0.10% | 169 |
| REVENUE | 944 | 3.05% | 5,304 |
| SECRETARY OF STATE | 36 | 0.12% | 202 |
| SENTENCE GUIDELINES | 6 | 0.02% | 34 |
| STATE RETIREMENT | 38 | 0.12% | 214 |
| STATE UNIV SYSTEM | 3,876 | 12.51% | 21,779 |
| SUPREME COURT | 126 | 0.41% | 706 |
| TEACHERS RETIREMENT | 46 | 0.15% | 268 |
| TRANSPORTATION | 4,619 | 14.90% | 25,954 |
| TREASURER | 29 | 0.09% | 167 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 293 | 0.95% | 1,646 |
| WASTE MGMT BD | 24 | 0.08% | 135 |
| WATER PLAN BD | 6 | 0.02% | 34 |
| WELFARE-CENT OFFICE | 697 | 2.24% | 3,894 |
| WELFARE-INSTITUTIONS | 5,857 | 18.90% | 32,911 |
| ZOO | 182 | 0.59% | 1,027 |
| OTHER | 760 | 1.16% | 4,027 |
| TOTAL | 30,997 | 100.00% | 174,151 |

ALLOCATION BASIS: F.Y. 1983 ACTUAL EMPLOYEE COUNT

SOURCE: COMPLEMENT SUMMARY BY PA: PERIOD

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DETAIL ALLOCATION-CENTRAL MAIL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 3,284 | 0.06% | 194 |
| REAL EST MGMT | 4,793 | 0.09% | 283 |
| MANAGEMENT SVCS | 9,292 | 0.18% | 549 |
| STATE AGENCY SVCS | 34,729 | 0.68% | 2,052 |
| PUBLIC SERVICE | 16,856 | 0.33% | 996 |
| ISB | 1,300 | 0.03% | 77 |
| MOTOR POOL | 353 | 0.01% | 21 |
| OFFICE EQUIPMENT REPAIR | 20 | .00% | 1 |
| FEDERAL SURPLUS | 2,912 | 0.06% | 172 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 138 | .00% | 8 |
| MICROGRAPHICS | 176 | .00% | 10 |
| CENTRAL STORES | 533 | 0.01% | 31 |
| STATE REG-DOCUMENTS | 41,680 | 0.81% | 2,463 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 603 | 0.01% | 36 |
| COMMUTER VAN | 46 | .00% | 3 |
| CAPITOL PARKING | 1,684 | 0.03% | 100 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 57,494 | 1.12% | 3,397 |
| ARTS BOARD | 0 | 0.00% | 0 |
| ATTORNEY GENERAL | 37,083 | 0.72% | 2,191 |
| AUDITOR | 10,667 | 0.21% | 630 |
| COMMERCE | 61,919 | 1.21% | 3,659 |
| COMMUNITY COLLEGE BD | 39,238 | 0.77% | 2,319 |
| CORRECTIONS | 29,782 | 0.58% | 1,760 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 13,460 | 0.26% | 795 |
| EDUCATION | 242,120 | 4.73% | 14,308 |
| EMPLOYEE RELATIONS | 43,097 | 0.84% | 2,547 |
| ENERGY, ECONOMIC DVLP | 169,306 | 3.31% | 10,005 |
| FINANCE | 127,811 | 2.50% | 7,553 |
| GOVERNOR | 14,664 | 0.29% | 867 |
| HANDICAPPED COUNCIL | 11,019 | 0.22% | 651 |
| HEALTH | 14,070 | 0.27% | 831 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 2,876 | 0.06% | 170 |
| NURSING | 3,837 | 0.07% | 227 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 538 | 0.01% | 32 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 425 | 0.01% | 25 |
| HIGHER ED COORD BD | 56,569 | 1.11% | 3,343 |

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DETAIL ALLOCATION-CENTRAL MAIL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 37,876 | 0.74% | 2,238 |
| HUMAN RIGHTS | 10,597 | 0.21% | 626 |
| INDIAN AFFAIRS | 560 | 0.01% | 33 |
| INVESTMENT BOARD | 1,381 | 0.03% | 82 |
| IRON RANGE RESOURCES | 0 | 0.00% | 0 |
| LABOR & INDUSTRY | 79,469 | 1.55% | 4,696 |
| LEGISLATIVE AUDIT | 1,900 | 0.04% | 112 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 4,857 | 0.09% | 287 |
| MILITARY AFFAIRS | 12 | .00% | 1 |
| MECC | 9,053 | 0.18% | 535 |
| NATURAL RESOURCES | 308,863 | 6.03% | 18,252 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 262 | 0.01% | 15 |
| BARBERS | 1,935 | 0.04% | 114 |
| ELECTRICITY | 0 | 0.00% | 0 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 180 | .00% | 11 |
| ABSTRACTORS | 242 | .00% | 14 |
| ACCOUNTANCY | 7,514 | 0.15% | 444 |
| PEACE OFFICERS | 3,488 | 0.07% | 206 |
| PLANNING | 29,682 | 0.58% | 1,754 |
| POLLUTION CONTROL | 130 | .00% | 8 |
| PUB EMP RET ASSN | 89,329 | 1.75% | 5,279 |
| PUBLIC SAFETY | 1,416,893 | 27.68% | 83,728 |
| PUBLIC SERVICE | 1,865 | 0.04% | 110 |
| PUBLIC UTIL COMM | 5,289 | 0.10% | 313 |
| REVENUE | 973,296 | 19.02% | 57,515 |
| SECRETARY OF STATE | 41,453 | 0.81% | 2,450 |
| SENTENCE GUIDELINES | 600 | 0.01% | 35 |
| STATE RETIREMENT | 51,445 | 1.01% | 3,040 |
| STATE UNIV SYSTEM | 33,252 | 0.65% | 1,965 |
| SUPREME COURT | 44,241 | 0.86% | 2,614 |
| TEACHERS RETIREMENT | 72,103 | 1.41% | 4,261 |
| TRANSPORTATION | 168,515 | 3.29% | 9,958 |
| TREASURER | 3,785 | 0.07% | 224 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 6,418 | 0.13% | 379 |
| WASTE MGMT BD | 11,922 | 0.23% | 705 |
| WATER PLAN BD | 473 | 0.01% | 28 |
| WELFARE-CENT OFFICE | 612,961 | 11.98% | 36,222 |
| WELFARE-INSTITUTIONS | 0 | 0.00% | 0 |
| ZOO | 0 | 0.00% | 0 |
| OTHER | 31,861 | 0.62% | 1,881 |
| TOTAL | 5,118,076 | 100.00% | 302,441 |

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGES F.Y. 1983

SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 5.7

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | PROCURE | EMPLOYEE ASSIST | CENTRAL MAIL |
|-------------------------|--------|---------|-----------------|--------------|
| ADMINISTRATION | | | | |
| GENERAL SUPPORT | 888 | 537 | 157 | 194 |
| REAL EST MGMT | 26,771 | 25,359 | 1,129 | 283 |
| MANAGEMENT SVCS | 4,285 | 3,449 | 287 | 549 |
| STATE AGENCY SVCS | 3,679 | 1,329 | 298 | 2,052 |
| PUBLIC SERVICE | 4,489 | 3,364 | 129 | 996 |
| ISB | 17,190 | 15,719 | 1,394 | 77 |
| MOTOR POOL | 1,417 | 1,300 | 96 | 21 |
| OFFICE EQUIPMENT REPAIR | 335 | 283 | 51 | 1 |
| FEDERAL SURPLUS | 607 | 396 | 39 | 172 |
| CENT MNTNCE REVOLVING | 418 | 396 | 22 | 0 |
| MOVERS & DELIVERY | 458 | 396 | 62 | 0 |
| TELECOMMUNICATIONS | 831 | 820 | 11 | 0 |
| RESOURCE RECOVERY | 223 | 198 | 17 | 8 |
| MICROGRAPHICS | 1,231 | 1,131 | 90 | 10 |
| CENTRAL STORES | 4,084 | 3,986 | 67 | 31 |
| STATE REG-DOCUMENTS | 4,832 | 2,290 | 79 | 2,463 |
| ADDRESSING & INSERT | 356 | 311 | 45 | 0 |
| STATE PRINTER | 1,431 | 1,187 | 208 | 36 |
| COMMUTER VAN | 66 | 57 | 6 | 3 |
| CAPITOL PARKING | 535 | 424 | 11 | 100 |
| RURAL REHAB | 11 | 0 | 11 | 0 |
| AGRICULTURE | 42,974 | 37,346 | 2,231 | 3,397 |
| ARTS BOARD | 621 | 565 | 56 | 0 |
| ATTORNEY GENERAL | 9,163 | 5,371 | 1,601 | 2,191 |
| AUDITOR | 3,262 | 2,064 | 568 | 630 |
| COMMERCE | 10,097 | 5,230 | 1,208 | 3,659 |
| COMMUNITY COLLEGE BD | 89,596 | 77,292 | 9,985 | 2,319 |
| CORRECTIONS | 95,875 | 74,776 | 9,339 | 1,760 |
| COUNTY ATTY COUNCIL | 0 | 0 | 0 | 0 |
| ECONOMIC SECURITY | 99,201 | 86,622 | 12,384 | 795 |
| EDUCATION | 48,695 | 30,646 | 3,742 | 14,309 |
| EMPLOYEE RELATIONS | 6,196 | 3,110 | 539 | 2,547 |
| ENERGY, ECONOMIC OVL | 22,152 | 11,506 | 641 | 10,005 |
| FINANCE | 10,993 | 2,799 | 641 | 7,553 |
| GOVERNOR | 2,297 | 2,205 | 215 | 877 |
| HANDICAPPED COUNCIL | 1,533 | 820 | 12 | 691 |
| HEALTH | 37,341 | 33,077 | 3,433 | 831 |
| HEALTH LIC BDS | | | | |
| MEDICAL EXAMINERS | 509 | 283 | 56 | 170 |
| NURSING | 500 | 283 | 90 | 227 |
| PHARMACY | 209 | 170 | 39 | 0 |
| DENTISTRY | 672 | 650 | 22 | 0 |
| CHIROPRACTORS | 147 | 141 | 6 | 0 |
| PSYCHOLOGY | 269 | 226 | 11 | 22 |
| OPTOMETRY | 272 | 226 | 6 | 0 |
| NURSING HOME ADM | 203 | 85 | 118 | 0 |
| PODIATRY | 141 | 141 | 0 | 0 |
| VETERINARY MEDICINE | 119 | 117 | 6 | 0 |

SCHEDULE 5.7

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | EMPLOYEE CENTRAL | | |
|----------------------|-----------|------------------|---------|---------|
| | | PROCURE | ASSIST | MAIL |
| HEARING EXAMINER | 5,841 | 5,513 | 303 | 25 |
| HIGHER ED COORD BD | 9,492 | 5,767 | 382 | 3,343 |
| HIGHER ED FAC AUTH | 11 | 0 | 11 | 0 |
| HOUSING FINANCE | 7,470 | 4,608 | 624 | 2,238 |
| HUMAN RIGHTS | 3,134 | 2,233 | 275 | 626 |
| INDIAN AFFAIRS | 298 | 226 | 39 | 33 |
| INVESTMENT BOARD | 1,014 | 792 | 140 | 82 |
| IRON RANGE RESOURCES | 10,870 | 10,404 | 466 | 0 |
| LABOR & INDUSTRY | 14,267 | 8,312 | 1,259 | 4,696 |
| LEGISLATIVE AUDIT | 992 | 537 | 343 | 112 |
| LEGISLATURE | 1,385 | 1,385 | 0 | 0 |
| MEDIATION SVCS | 779 | 368 | 124 | 287 |
| MILITARY AFFAIRS | 9,617 | 8,340 | 1,276 | 1 |
| MECC | 19,157 | 18,206 | 416 | 535 |
| NATURAL RESOURCES | 127,381 | 100,644 | 8,485 | 18,252 |
| NON-HEALTH LIC BDS | 0 | 0 | 0 | 0 |
| BOXING | 106 | 85 | 6 | 15 |
| BARBERS | 357 | 226 | 17 | 114 |
| ELECTRICITY | 1,175 | 1,074 | 101 | 0 |
| ARCHITECTS & ENG | 311 | 283 | 28 | 0 |
| WATCHMAKERS | 96 | 85 | 0 | 11 |
| ABSTRACTORS | 42 | 28 | 0 | 14 |
| ACCOUNTANCY | 687 | 225 | 17 | 444 |
| PEACE OFFICERS | 1,156 | 905 | 45 | 206 |
| PLANNING | 13,963 | 11,591 | 618 | 1,754 |
| POLLUTION CONTROL | 15,354 | 13,627 | 1,719 | 8 |
| PUB EMP RET ASSN | 7,032 | 1,753 | 0 | 5,279 |
| PUBLIC SAFETY | 142,335 | 49,785 | 9,322 | 83,228 |
| PUBLIC SERVICE | 2,357 | 1,781 | 466 | 110 |
| PUBLIC UTIL COMM | 1,104 | 622 | 169 | 313 |
| REVENUE | 80,234 | 17,415 | 5,704 | 57,115 |
| SECRETARY OF STATE | 4,546 | 1,894 | 202 | 2,450 |
| SENTENCE GUIDELINES | 380 | 311 | 34 | 35 |
| STATE RETIREMENT | 5,625 | 2,431 | 214 | 3,040 |
| STATE UNIV SYSTEM | 127,059 | 99,315 | 21,779 | 1,965 |
| SUPREME COURT | 6,354 | 5,032 | 708 | 2,614 |
| TEACHERS RETIREMENT | 7,007 | 2,488 | 258 | 4,261 |
| TRANSPORTATION | 207,770 | 171,858 | 25,954 | 9,958 |
| TREASURER | 3,101 | 2,714 | 163 | 224 |
| UNIV OF MINN | 57 | 57 | 0 | 0 |
| VETERANS AFFAIRS | 7,142 | 5,117 | 1,646 | 379 |
| WASTE MGMT BD | 3,700 | 2,460 | 135 | 705 |
| WATER PLAN BD | 272 | 170 | 34 | 68 |
| WELFARE-CENT OFFICE | 87,738 | 45,622 | 3,894 | 38,222 |
| WELFARE-INSTITUTIONS | 94,965 | 62,054 | 32,911 | 0 |
| ZOO | 15,271 | 14,248 | 1,023 | 0 |
| OTHER | 17,190 | 13,286 | 2,023 | 1,881 |
| TOTAL | 1,609,149 | 1,132,557 | 174,151 | 302,441 |

STATE OF MINNESOTA
EMPLOYEE RELATIONS
NATURE AND EXTENT OF SERVICES

The Department of Employee Relations provides for the administration of the Civil Service system, personnel administration, labor negotiations, and training. Costs are not charged back to departments with the exception of FICA costs which have been disallowed prior to allocation.

Costs (with the exception of training and Social Security administration which are billed directly) are allowable for plan purposes and have been allocated based on actual F.Y. 1983 employee counts.

Ref.: FMC 74-4, Attachment B, paragraph B.22.

SCHEDULE 10.2

STATE OF MINNESOTA

EMPLOYEE RELATIONS

COSTS TO BE ALLOCATED

| | |
|-------------------------------|-----------|
| ACTUAL EXPENDITURES F.Y. 1983 | 3,393,778 |
|-------------------------------|-----------|

DEDUCTIONS:

| | |
|-----------|-------|
| EQUIPMENT | 7,882 |
| GRANTS | 1,500 |

| | |
|------------------|---------|
| TOTAL DEDUCTIONS | (9,382) |
|------------------|---------|

ALLOCATED ADDITIONS:

| | |
|------------------------|--------|
| EQUIPMENT USE CHARGE | 13,574 |
| ADMN-REAL EST MGMT | 1,194 |
| ADMN-MGMT SVCS | 9,430 |
| ADMN-STATE AGENCY SVCS | 6,196 |
| FINANCE-BUDGET | 8,391 |
| FINANCE-ACCOUNTING | 14,813 |
| FINANCE-OTHER | 13,160 |

| | |
|---------------------------|--------|
| TOTAL ALLOCATED ADDITIONS | 66,758 |
|---------------------------|--------|

| | |
|-----------------------|-----------|
| TOTAL TO BE ALLOCATED | 3,451,154 |
|-----------------------|-----------|

SCHEDULE 10.3

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SCHEDULE OF COST TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | PERSONNEL ADMN | TRAINING SERVICES | SOC SEC ADMN |
|----------------------|-----------|-----------------|-------------------|----------------------|-----------------|
| WAGES & BENEFITS | | | | | |
| SALARY & WAGES | 2,667,546 | 318,863 | 2,200,593 | | 148,090 |
| OTHER EXPENSE & COST | | | | | |
| SERVICES | 688,314 | 8,683 | 629,791 | 22,765 | 27,075 |
| SUPPLIES | 28,536 | | 26,156 | 1,664 | 716 |
| EQUIPMENT | 7,882 | 7,882 | | | |
| GRANTS | 1,500 | 1,500 | | | |
| DEPARTMENTAL EXPEND | 3,393,778 | 336,928 | 2,856,540 | 24,429 | 175,881 |
| COST ADJUSTMENTS | | | | | |
| DEDUCTIONS | (9,382) | (9,382) | | | |
| ADDITIONS | 66,758 | 66,758 | | | |
| COST BY FUNCTION | 3,451,154 | 394,304 | 2,856,540 | 24,429 | 175,881 |
| REALLOCATE ADMN | 0 | (394,304) | 368,466 | 3,151 | 22,687 |
| ALLOCABLE COSTS | 3,451,154 | 0 | 3,225,006 | 27,580 | 198,568 |
| DISALLOWED | (226,148) | | | (27,580) | (198,568) |
| NET ALLOCATED | 3,225,006 | 0 | 3,225,006 | 0 | 0 |

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 28 | 0.09% | 2,914 |
| REAL EST MGMT | 201 | 0.65% | 20,915 |
| MANAGEMENT SVCS | 51 | 0.16% | 5,307 |
| STATE AGENCY SVCS | 53 | 0.17% | 5,515 |
| PUBLIC SERVICE | 23 | 0.07% | 2,393 |
| ISB | 248 | 0.80% | 25,806 |
| MOTOR POOL | 17 | 0.05% | 1,769 |
| OFFICE EQUIPMENT REPAIR | 9 | 0.03% | 937 |
| FEDERAL SURPLUS | 7 | 0.02% | 728 |
| CENT MNTNCE REVOLVING | 4 | 0.01% | 416 |
| MOVERS & DELIVERY | 11 | 0.04% | 1,145 |
| TELECOMMUNICATIONS | 2 | 0.01% | 208 |
| RESOURCE RECOVERY | 3 | 0.01% | 312 |
| MICROGRAPHICS | 16 | 0.05% | 1,665 |
| CENTRAL STORES | 12 | 0.04% | 1,249 |
| STATE REG-DOCUMENTS | 14 | 0.05% | 1,457 |
| ADDRESSING & INSERT | 8 | 0.03% | 832 |
| STATE PRINTER | 37 | 0.12% | 3,850 |
| COMMUTER VAN | 1 | .00% | 104 |
| CAPITOL PARKING | 2 | 0.01% | 208 |
| RURAL REHAB | 2 | 0.01% | 208 |
| AGRICULTURE | 397 | 1.28% | 41,310 |
| ARTS BOARD | 10 | 0.03% | 1,041 |
| ATTORNEY GENERAL | 285 | 0.92% | 29,656 |
| AUDITOR | 101 | 0.33% | 10,510 |
| COMMERCE | 215 | 0.69% | 22,372 |
| COMMUNITY COLLEGE BD | 1,777 | 5.73% | 184,907 |
| CORRECTIONS | 1,662 | 5.36% | 172,941 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 2,204 | 7.11% | 229,339 |
| EDUCATION | 666 | 2.15% | 69,301 |
| EMPLOYEE RELATIONS | 96 | 0.31% | 9,989 |
| ENERGY, ECONOMIC DVLP | 114 | 0.37% | 11,862 |
| FINANCE | 114 | 0.37% | 11,862 |
| GOVERNOR | 40 | 0.13% | 4,162 |
| HANDICAPPED COUNCIL | 11 | 0.04% | 1,145 |
| HEALTH | 611 | 1.97% | 63,578 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 10 | 0.03% | 1,041 |
| NURSING | 16 | 0.05% | 1,665 |
| PHARMACY | 7 | 0.02% | 728 |
| DENTISTRY | 4 | 0.01% | 416 |
| CHIROPRACTORS | 1 | .00% | 104 |
| PSYCHOLOGY | 2 | 0.01% | 208 |
| OPTOMETRY | 1 | .00% | 104 |
| NURSING HOME ADM | 21 | 0.07% | 2,185 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 1 | .00% | 104 |
| HEARING EXAMINER | 54 | 0.17% | 5,619 |
| HIGHER ED COORD BD | 68 | 0.22% | 7,076 |

SCHEDULE 10.4

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HIGHER ED FAC AUTH | 2 | 0.01% | 208 |
| HOUSING FINANCE | 111 | 0.36% | 11,550 |
| HUMAN RIGHTS | 49 | 0.16% | 5,099 |
| INDIAN AFFAIRS | 7 | 0.02% | 728 |
| INVESTMENT BOARD | 25 | 0.08% | 2,601 |
| IRON RANGE RESOURCES | 83 | 0.27% | 8,637 |
| LABOR & INDUSTRY | 224 | 0.72% | 23,309 |
| LEGISLATIVE AUDIT | 61 | 0.20% | 6,347 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 22 | 0.07% | 2,289 |
| MILITARY AFFAIRS | 227 | 0.73% | 23,621 |
| MECC | 74 | 0.24% | 7,700 |
| NATURAL RESOURCES | 1,510 | 4.87% | 157,124 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 1 | .00% | 104 |
| BARBERS | 3 | 0.01% | 312 |
| ELECTRICITY | 18 | 0.06% | 1,873 |
| ARCHITECTS & ENG | 5 | 0.02% | 520 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 3 | 0.01% | 312 |
| PEACE OFFICERS | 8 | 0.03% | 832 |
| PLANNING | 110 | 0.35% | 11,446 |
| POLLUTION CONTROL | 306 | 0.99% | 31,841 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 1,659 | 5.35% | 172,629 |
| PUBLIC SERVICE | 83 | 0.27% | 8,637 |
| PUBLIC UTIL COMM | 30 | 0.10% | 3,122 |
| REVENUE | 944 | 3.05% | 98,229 |
| SECRETARY OF STATE | 36 | 0.12% | 3,746 |
| SENTENCE GUIDELINES | 6 | 0.02% | 624 |
| STATE RETIREMENT | 38 | 0.12% | 3,954 |
| STATE UNIV SYSTEM | 3,876 | 12.51% | 403,321 |
| SUPREME COURT | 126 | 0.41% | 13,111 |
| TEACHERS RETIREMENT | 46 | 0.15% | 4,787 |
| TRANSPORTATION | 4,619 | 14.90% | 480,634 |
| TREASURER | 29 | 0.09% | 3,018 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 293 | 0.95% | 30,488 |
| WASTE MGMT BD | 24 | 0.08% | 2,497 |
| WATER PLAN BD | 6 | 0.02% | 624 |
| WELFARE-CENT OFFICE | 693 | 2.24% | 72,111 |
| WELFARE-INSTITUTIONS | 5,857 | 18.90% | 609,455 |
| ZOO | 182 | 0.59% | 18,938 |
| OTHER | 360 | 1.16% | 37,465 |
| TOTAL | 30,993 | 100.00% | 3,225,006 |

ALLOCATION BASIS: F.Y. 1983 ACTUAL EMPLOYEE COUNT

SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | PERSONNEL ADMN |
|-------------------------|---------|-------------------|
| ADMINISTRATION | | |
| GENERAL SUPPORT | 2,914 | 2,914 |
| REAL EST MGMT | 20,915 | 20,915 |
| MANAGEMENT SVCS | 5,307 | 5,307 |
| STATE AGENCY SVCS | 5,515 | 5,515 |
| PUBLIC SERVICE | 2,393 | 2,393 |
| ISB | 25,806 | 25,806 |
| MOTOR POOL | 1,769 | 1,769 |
| OFFICE EQUIPMENT REPAIR | 937 | 937 |
| FEDERAL SURPLUS | 728 | 728 |
| CENT MNTNCE REVOLVING | 416 | 416 |
| MOVERS & DELIVERY | 1,145 | 1,145 |
| TELECOMMUNICATIONS | 208 | 208 |
| RESOURCE RECOVERY | 312 | 312 |
| MICROGRAPHICS | 1,665 | 1,665 |
| CENTRAL STORES | 1,249 | 1,249 |
| STATE REG-DOCUMENTS | 1,457 | 1,457 |
| ADDRESSING & INSERT | 832 | 832 |
| STATE PRINTER | 3,850 | 3,850 |
| COMMUTER VAN | 104 | 104 |
| CAPITOL PARKING | 208 | 208 |
| RURAL REHAB | 208 | 208 |
| AGRICULTURE | 41,310 | 41,310 |
| ARTS BOARD | 1,041 | 1,041 |
| ATTORNEY GENERAL | 29,656 | 29,656 |
| AUDITOR | 10,510 | 10,510 |
| COMMERCE | 22,372 | 22,372 |
| COMMUNITY COLLEGE BD | 184,907 | 184,907 |
| CORRECTIONS | 172,941 | 172,941 |
| COUNTY ATTY COUNCIL | 0 | 0 |
| ECONOMIC SECURITY | 229,339 | 229,339 |
| EDUCATION | 69,301 | 69,301 |
| EMPLOYEE RELATIONS | 9,989 | 9,989 |
| ENERGY, ECONOMIC DVLP | 11,862 | 11,862 |
| FINANCE | 11,862 | 11,862 |
| GOVERNOR | 4,162 | 4,162 |
| HANDICAPPED COUNCIL | 1,145 | 1,145 |
| HEALTH | 63,578 | 63,578 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 1,041 | 1,041 |
| NURSING | 1,665 | 1,665 |
| PHARMACY | 728 | 728 |
| DENTISTRY | 416 | 416 |
| CHIROPRACTORS | 104 | 104 |
| PSYCHOLOGY | 208 | 208 |
| OPTOMETRY | 104 | 104 |
| NURSING HOME ADM | 2,185 | 2,185 |
| PODIATRY | 0 | 0 |
| VETERINARY MEDICINE | 104 | 104 |

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | PERSONNEL ADMN |
|----------------------|-----------|-------------------|
| HEARING EXAMINER | 5,619 | 5,619 |
| HIGHER ED COORD BD | 7,076 | 7,076 |
| HIGHER ED FAC AUTH | 208 | 208 |
| HOUSING FINANCE | 11,550 | 11,550 |
| HUMAN RIGHTS | 5,099 | 5,099 |
| INDIAN AFFAIRS | 728 | 728 |
| INVESTMENT BOARD | 2,601 | 2,601 |
| IRON RANGE RESOURCES | 8,637 | 8,637 |
| LABOR & INDUSTRY | 23,309 | 23,309 |
| LEGISLATIVE AUDIT | 6,347 | 6,347 |
| LEGISLATURE | 0 | 0 |
| MEDIATION SVCS | 2,289 | 2,289 |
| MILITARY AFFAIRS | 23,621 | 23,621 |
| MECD | 7,700 | 7,700 |
| NATURAL RESOURCES | 157,124 | 157,124 |
| NON-HEALTH LIC BDS | | |
| BOXING | 104 | 104 |
| BARBERS | 312 | 312 |
| ELECTRICITY | 1,873 | 1,873 |
| ARCHITECTS & ENG | 520 | 520 |
| WATCHMAKERS | 0 | 0 |
| ABSTRACTORS | 0 | 0 |
| ACCOUNTANCY | 312 | 312 |
| PEACE OFFICERS | 832 | 832 |
| PLANNING | 11,446 | 11,446 |
| POLLUTION CONTROL | 31,841 | 31,841 |
| PUB EMP RET ASSN | 0 | 0 |
| PUBLIC SAFETY | 172,629 | 172,629 |
| PUBLIC SERVICE | 8,637 | 8,637 |
| PUBLIC UTIL COMM | 3,122 | 3,122 |
| REVENUE | 98,229 | 98,229 |
| SECRETARY OF STATE | 3,746 | 3,746 |
| SENTENCE GUIDELINES | 624 | 624 |
| STATE RETIREMENT | 3,954 | 3,954 |
| STATE UNIV SYSTEM | 403,321 | 403,321 |
| SUPREME COURT | 13,111 | 13,111 |
| TEACHERS RETIREMENT | 4,787 | 4,787 |
| TRANSPORTATION | 480,634 | 480,634 |
| TREASURER | 3,018 | 3,018 |
| UNIV OF MINN | 0 | 0 |
| VETERANS AFFAIRS | 30,488 | 30,488 |
| WASTE MGMT BD | 2,497 | 2,497 |
| WATER PLAN BD | 624 | 624 |
| WELFARE-CENT OFFICE | 72,111 | 72,111 |
| WELFARE-INSTITUTIONS | 609,455 | 609,455 |
| ZOO | 18,938 | 18,938 |
| OTHER | 37,465 | 37,465 |
| TOTAL | 3,225,006 | 3,225,006 |

STATE OF MINNESOTA
MEDIATION SERVICES
NATURE AND EXTENT OF SERVICES

The State Mediation Services Bureau conducts representation hearings for public and private sector collective bargainings and provides arbitration and mediation services at the request of parties to collective bargaining agreements. Costs are charged to the State General Fund and are not charged back to State agencies.

Costs of services provided to State agencies were developed by determining the percentage that meetings for representation, arbitration, and mediation for State labor relations were to the total meetings conducted. Although these costs are allowable for plan purposes they are not allocated to agencies because specific legal authority did not exist in state statutes.

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

Ref.: FMC 74-4, Attachment B, paragraph B.22.

SCHEDULE 11.2

STATE OF MINNESOTA

MEDIATION SERVICES

COSTS TO BE ALLOCATED

| | |
|-------------------------------|---------|
| ACTUAL EXPENDITURES F.Y. 1983 | 990,378 |
|-------------------------------|---------|

DEDUCTIONS:

| | |
|--------------------|--------|
| EQUIPMENT | 4,841 |
| MIDWEST CONSORTIUM | 10,600 |

| | |
|------------------|----------|
| TOTAL DEDUCTIONS | (15,441) |
|------------------|----------|

ALLOCATED ADDITIONS:

| | |
|------------------------|-------|
| EQUIPMENT USE CHARGE | 3,966 |
| ADMN-REAL EST MGMT | 398 |
| ADMN-MGMT SVCS | 2,099 |
| ADMN-STATE AGENCY SVCS | 779 |
| FIN-BUDGET | 752 |
| FIN-ACCOUNTING | 1,386 |
| FIN-OTHER | 494 |
| EMPLOYEE RELATIONS | 2,289 |

| | |
|---------------------------|--------|
| TOTAL ALLOCATED ADDITIONS | 12,163 |
|---------------------------|--------|

| | |
|-----------------------|---------|
| TOTAL TO BE ALLOCATED | 987,100 |
|-----------------------|---------|

SCHEDULE 11.3

STATE OF MINNESOTA

MEDIATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | STATE AGENCIES | OTHER SERVICES |
|----------------------|-----------|-----------------|-------------------|-------------------|
| WAGES & BENEFITS | | | | |
| SALARY & WAGES | 838,564 | | 38,071 | 800,493 |
| OTHER EXPENSE & COST | | | | |
| SERVICES | 131,567 | | 5,973 | 125,594 |
| SUPPLIES | 4,806 | | 218 | 4,588 |
| EQUIPMENT | 4,841 | 4,841 | | |
| MIDWEST CONSORTIUM | 10,600 | 10,600 | | |
| DEPARTMENTAL EXPEND | | 15,441 | 44,262 | 930,675 |
| COST ADJUSTMENTS | | | | |
| DEDUCTIONS | (15,441) | (15,441) | | |
| ADDITIONS | 12,163 | 12,163 | | |
| COST BY FUNCTION | 987,100 | 12,163 | 44,262 | 930,675 |
| REALLOCATE ADMN | 0 | (12,163) | 552 | 11,611 |
| ALLOCABLE COSTS | 987,100 | 0 | 44,814 | 942,286 |
| DISALLOWED | (987,100) | | (44,814) | (942,286) |
| NET ALLOCATED | 0 | | 0 | 0 |

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
NATURE AND EXTENT OF SERVICES

The Legislative Auditor is responsible for the annual audit of all of the State's expenditures and revenues, conducted to insure conformance with generally accepted accounting principals, Federal audit requirements and State law. This office also conducts certain special audits to assist in improving the efficiency and dependability of department and agency accounting. Costs are allowable for plan purposes but are not allocated to state agencies because specific legal authority did not exist in state statutes for F.Y. 1983.

The department also has a Program Evaluation Unit which analyzes program delivery to improve efficiency, insure that Federal and State requirements are followed, and determine whether programs are cost effective. These costs are allowable for plan purposes but have not been allocated to state agencies for the reason noted above.

Ref.: FMC 74-4, Attachment B, paragraph B.4.

SCHEDULE 12.2

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

2,123,684

DEDUCTIONS:

LEGIS AUDIT COMM
EQUIPMENT

3,029
9,592

TOTAL DEDUCTIONS

(12,621)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE
ADMN-REAL EST MGMT
ADMN-MGMT SVCS
ADMN-STATE AGENCY SVCS
FIN-BUDGET
FIN-ACCOUNTING
FIN-OTHER
EMPLOYEE RELATIONS

11,558
398
4,252
992
1,304
1,496
1,186
6,347

TOTAL ALLOCATED ADDITIONS

27,533

TOTAL TO BE ALLOCATED

2,138,596

SCHEDULE 12.3

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | FINANCE AUDITS | PROGRAM AUDIT |
|----------------------|-------------|-----------------|-------------------|------------------|
| WAGES & BENEFITS | | | | |
| SALARY & WAGES | 1,824,460 | 349,139 | 1,080,732 | 394,589 |
| OTHER EXPENSE & COST | | | | |
| SERVICES | 278,851 | 53,372 | 165,163 | 60,316 |
| SUPPLIES | 7,752 | 1,484 | 4,591 | 1,677 |
| LEGIS AUDIT COMM | 3,029 | 3,029 | | |
| EQUIPMENT | 9,592 | 9,592 | | |
| DEPARTMENTAL EXPEND | 2,123,684 | 416,616 | 1,250,486 | 456,582 |
| COST ADJUSTMENTS | | | | |
| DEDUCTIONS | (12,621) | (12,621) | | |
| ADDITIONS | 27,533 | 27,533 | | |
| COST BY FUNCTION | 2,138,596 | 431,528 | 1,250,486 | 456,582 |
| REALLOCATE ADMN | 0 | (431,528) | 316,109 | 115,419 |
| ALLOCABLE COSTS | 2,138,596 | | 1,566,595 | 572,001 |
| DISALLOWED | (2,138,596) | | (1,566,595) | (572,001) |
| NET ALLOCATED | 0 | | 0 | 0 |

STATE OF MINNESOTA

TREASURER

NATURE AND EXTENT OF SERVICES

The State Treasurer is responsible for cash management, bank account administration and reconciliation, check (warrant) signing and processing and related activities. Costs of these services are allowable for plan purposes and have been allocated based on the total of sub system warrants and accounting transactions issued for each department.

Services relating to accounting for State debt, investment records, unclaimed property, etc. are considered general government and have not been allocated.

Ref.: FMC 74-4, Attachment B, paragraph B.12.

SCHEDULE 13.2

STATE OF MINNESOTA

TREASURER

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983 1,198,176

DEDUCTIONS:

| | |
|-------------|---------|
| EQUIPMENT | 40,264 |
| TRUST FUNDS | 188,324 |

TOTAL DEDUCTIONS (228,588)

ALLOCATED ADDITIONS:

| | |
|------------------------|-------|
| EQUIPMENT USE CHARGE | 5,129 |
| ADMN-REAL EST MGMT | 796 |
| ADMN-MGMT SVCS | 6,378 |
| ADMN-STATE AGENCY SVCS | 3,101 |
| FIN-BUDGET | 3,387 |
| FIN-ACCOUNTING | 4,256 |
| FIN-OTHER | 838 |
| EMPLOYEE RELATIONS | 3,018 |
| MEDIATION SVCS | 0 |
| LEGISLATIVE AUDIT | 0 |

TOTAL ALLOCATED ADDITIONS 26,903

TOTAL TO BE ALLOCATED 996,491

SCHEDULE 13.3

STATE OF MINNESOTA

TREASURER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | TREASURY | UNCLAIMED PROPERTY | GENERAL GOV'T |
|----------------------|-----------|-----------------|----------|-----------------------|------------------|
| WAGES & BENEFITS | | | | | |
| SALARY & WAGES | 660,754 | | 162,502 | 215,055 | 283,197 |
| OTHER EXPENSE & COST | | | | | |
| SERVICES | 296,240 | | 32,659 | 206,666 | 56,915 |
| SUPPLIES | 12,594 | | 2,340 | 6,177 | 4,077 |
| EQUIPMENT | 40,264 | 40,264 | | | |
| TRUST FUNDS | 188,324 | 188,324 | | | |
| DEPARTMENTAL EXPEND | 1,198,176 | 228,588 | 197,501 | 427,898 | 344,189 |
| COST ADJUSTMENTS | | | | | |
| DEDUCTIONS | (228,588) | (228,588) | | | |
| ADDITIONS | 26,903 | 26,903 | | | |
| COST BY FUNCTION | 996,491 | 26,903 | 197,501 | 427,898 | 344,189 |
| REALLOCATE ADMN | 0 | (26,903) | 5,480 | 11,873 | 9,550 |
| ALLOCABLE COSTS | 996,491 | | 202,981 | 439,771 | 353,739 |
| DISALLOWED | (793,510) | | | (439,771) | (353,739) |
| NET ALLOCATED | 202,981 | | 202,981 | | |

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| GENERAL SUPPORT | 203 | 0.01% | 16 |
| REAL EST MGMT | 1,058 | 0.04% | 85 |
| MANAGEMENT SVCS | 342 | 0.01% | 28 |
| STATE AGENCY SVCS | 872 | 0.03% | 70 |
| PUBLIC SERVICE | 241 | 0.01% | 19 |
| ISB | 1,112 | 0.04% | 90 |
| MOTOR POOL | 2,230 | 0.09% | 180 |
| OFFICE EQUIPMENT REPAIR | 423 | 0.02% | 34 |
| FEDERAL SURPLUS | 87 | .00% | 7 |
| CENT MNTNCE REVOLVING | 128 | 0.01% | 10 |
| MOVERS & DELIVERY | 65 | .00% | 5 |
| TELECOMMUNICATIONS | 1,413 | 0.06% | 114 |
| RESOURCE RECOVERY | 44 | .00% | 4 |
| MICROGRAPHICS | 161 | 0.01% | 13 |
| CENTRAL STORES | 1,631 | 0.06% | 132 |
| STATE REG-DOCUMENTS | 510 | 0.02% | 41 |
| ADDRESSING & INSERT | 225 | 0.01% | 18 |
| STATE PRINTER | 1,705 | 0.07% | 138 |
| COMMUTER VAN | 69 | .00% | 6 |
| CAPITOL PARKING | 187 | 0.01% | 15 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 2,644 | 0.11% | 214 |
| ARTS BOARD | 136 | 0.01% | 11 |
| ATTORNEY GENERAL | 959 | 0.04% | 77 |
| AUDITOR | 326 | 0.01% | 26 |
| COMMERCE | 2,328 | 0.09% | 188 |
| COMMUNITY COLLEGE BD | 8,248 | 0.33% | 666 |
| CORRECTIONS | 7,977 | 0.32% | 644 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 16,129 | 0.64% | 1,302 |
| EDUCATION | 20,016 | 0.80% | 1,616 |
| EMPLOYEE RELATIONS | 1,080 | 0.04% | 87 |
| ENERGY, ECONOMIC DVLP | 1,428 | 0.06% | 115 |
| FINANCE | 2,624 | 0.10% | 212 |
| GOVERNOR | 224 | 0.01% | 18 |
| HANDICAPPED COUNCIL | 130 | 0.01% | 10 |
| HEALTH | 4,900 | 0.19% | 396 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 148 | 0.01% | 12 |
| NURSING | 287 | 0.01% | 23 |
| PHARMACY | 94 | .00% | 8 |
| DENTISTRY | 99 | .00% | 8 |
| CHIROPRACTORS | 34 | .00% | 3 |
| PSYCHOLOGY | 62 | .00% | 5 |
| OPTOMETRY | 32 | .00% | 3 |
| NURSING HOME ADM | 56 | .00% | 5 |
| PODIATRY | 17 | .00% | 1 |
| VETERINARY MEDICINE | 41 | .00% | 3 |
| HEARING EXAMINER | 420 | 0.02% | 34 |
| HIGHER ED COORD BD | 152,001 | 6.05% | 12,275 |

SCHEDULE 13.4

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | NET ALLOCATION |
|----------------------|---------------------|--------------------------|-------------------|
| HIGHER ED FAC AUTH | 3 | .00% | 0 |
| HOUSING FINANCE | 1,004 | 0.04% | 81 |
| HUMAN RIGHTS | 256 | 0.01% | 21 |
| INDIAN AFFAIRS | 59 | .00% | 5 |
| INVESTMENT BOARD | 69 | .00% | 6 |
| IRON RANGE RESOURCES | 1,187 | 0.05% | 96 |
| LABOR & INDUSTRY | 4,478 | 0.18% | 362 |
| LEGISLATIVE AUDIT | 109 | .00% | 9 |
| LEGISLATURE | 28,903 | 1.15% | 2,334 |
| MEDIATION SVCS | 101 | .00% | 8 |
| MILITARY AFFAIRS | 980 | 0.04% | 79 |
| MECC | 1,189 | 0.05% | 96 |
| NATURAL RESOURCES | 16,059 | 0.64% | 1,297 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 35 | .00% | 3 |
| BARBERS | 108 | .00% | 9 |
| ELECTRICITY | 335 | 0.01% | 27 |
| ARCHITECTS & ENG | 187 | 0.01% | 15 |
| WATCHMAKERS | 24 | .00% | 2 |
| ABSTRACTORS | 10 | .00% | 1 |
| ACCOUNTANCY | 113 | .00% | 9 |
| PEACE OFFICERS | 125 | .00% | 10 |
| PLANNING | 884 | 0.04% | 71 |
| POLLUTION CONTROL | 1,416 | 0.06% | 114 |
| PUB EMP RET ASSN | 204,505 | 8.14% | 16,515 |
| PUBLIC SAFETY | 36,412 | 1.45% | 2,940 |
| PUBLIC SERVICE | 411 | 0.02% | 33 |
| PUBLIC UTIL COMM | 118 | .00% | 10 |
| REVENUE | 1,453,070 | 57.81% | 117,342 |
| SECRETARY OF STATE | 816 | 0.03% | 66 |
| SENTENCE GUIDELINES | 53 | .00% | 4 |
| STATE RETIREMENT | 152,693 | 6.07% | 12,331 |
| STATE UNIV SYSTEM | 10,395 | 0.41% | 839 |
| SUPREME COURT | 783 | 0.03% | 63 |
| TEACHERS RETIREMENT | 148,574 | 5.91% | 11,998 |
| TRANSPORTATION | 14,947 | 0.59% | 1,207 |
| TREASURER | 310 | 0.01% | 25 |
| UNIV OF MINN | 77 | .00% | 6 |
| VETERANS AFFAIRS | 1,832 | 0.07% | 148 |
| WASTE MGMT BD | 234 | 0.01% | 19 |
| WATER PLAN BD | 36 | .00% | 3 |
| WELFARE-CENT OFFICE | 180,552 | 7.18% | 14,580 |
| WELFARE-INSTITUTIONS | 7,399 | 0.29% | 598 |
| ZOO | 1,790 | 0.07% | 145 |
| OTHER | 5,776 | 0.23% | 467 |
| TOTAL | 2,513,563 | 100.00% | 202,981 |

ALLOCATION BASIS: F.Y. 3 ACCTNG TRANS PLUS SUB-SYSTEM WARRANTS
 SOURCE: SPECIAL COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA

TREASURER

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | TREASURER |
|-------------------------|--------|-----------|
| ADMINISTRATION | | |
| GENERAL SUPPORT | 16 | 16 |
| REAL EST MGMT | 85 | 85 |
| MANAGEMENT SVCS | 28 | 28 |
| STATE AGENCY SVCS | 70 | 70 |
| PUBLIC SERVICE | 19 | 19 |
| ISB | 90 | 90 |
| MOTOR POOL | 180 | 180 |
| OFFICE EQUIPMENT REPAIR | 34 | 34 |
| FEDERAL SURPLUS | 7 | 7 |
| CENT MNTNCE REVOLVING | 10 | 10 |
| MOVERS & DELIVERY | 5 | 5 |
| TELECOMMUNICATIONS | 114 | 114 |
| RESOURCE RECOVERY | 4 | 4 |
| MICROGRAPHICS | 13 | 13 |
| CENTRAL STORES | 132 | 132 |
| STATE REG-DOCUMENTS | 41 | 41 |
| ADDRESSING & INSERT | 18 | 18 |
| STATE PRINTER | 138 | 138 |
| COMMUTER VAN | 6 | 6 |
| CAPITOL PARKING | 15 | 15 |
| RURAL REHAB | 0 | 0 |
| AGRICULTURE | 214 | 214 |
| ARTS BOARD | 11 | 11 |
| ATTORNEY GENERAL | 77 | 77 |
| AUDITOR | 26 | 26 |
| COMMERCE | 188 | 188 |
| COMMUNITY COLLEGE BD | 666 | 666 |
| CORRECTIONS | 644 | 644 |
| COUNTY ATTY COUNCIL | 0 | 0 |
| ECONOMIC SECURITY | 1,302 | 1,302 |
| EDUCATION | 1,616 | 1,616 |
| EMPLOYEE RELATIONS | 87 | 87 |
| ENERGY, ECONOMIC DVLP | 115 | 115 |
| FINANCE | 212 | 212 |
| GOVERNOR | 18 | 18 |
| HANDICAPPED COUNCIL | 10 | 10 |
| HEALTH | 396 | 396 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 12 | 12 |
| NURSING | 23 | 23 |
| PHARMACY | 8 | 8 |
| DENTISTRY | 8 | 8 |
| CHIROPRACTORS | 3 | 3 |
| PSYCHOLOGY | 5 | 5 |
| OPTOMETRY | 3 | 3 |
| NURSING HOME ADM | 5 | 5 |
| PODIATRY | 1 | 1 |
| VETERINARY MEDICINE | 3 | 3 |
| HEARING EXAMINER | 34 | 34 |
| HIGHER ED COORD BD | 12,275 | 12,275 |

SCHEDULE 13.5

STATE OF MINNESOTA

TREASURER

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | TREASURER |
|----------------------|---------|-----------|
| HIGHER ED FAC AUTH | 0 | 0 |
| HOUSING FINANCE | 81 | 81 |
| HUMAN RIGHTS | 21 | 21 |
| INDIAN AFFAIRS | 5 | 5 |
| INVESTMENT BOARD | 6 | 6 |
| IRON RANGE RESOURCES | 96 | 96 |
| LABOR & INDUSTRY | 362 | 362 |
| LEGISLATIVE AUDIT | 9 | 9 |
| LEGISLATURE | 2,334 | 2,334 |
| MEDIATION SVCS | 8 | 8 |
| MILITARY AFFAIRS | 79 | 79 |
| MECC | 96 | 96 |
| NATURAL RESOURCES | 1,297 | 1,297 |
| NON-HEALTH LIC BDS | | |
| BOXING | 3 | 3 |
| BARBERS | 9 | 9 |
| ELECTRICITY | 27 | 27 |
| ARCHITECTS & ENG | 15 | 15 |
| WATCHMAKERS | 2 | 2 |
| ABSTRACTORS | 1 | 1 |
| ACCOUNTANCY | 9 | 9 |
| PEACE OFFICERS | 10 | 10 |
| PLANNING | 71 | 71 |
| POLLUTION CONTROL | 114 | 114 |
| PUB EMP RET ASSN | 16,515 | 16,515 |
| PUBLIC SAFETY | 2,940 | 2,940 |
| PUBLIC SERVICE | 33 | 33 |
| PUBLIC UTIL COMM | 10 | 10 |
| REVENUE | 117,342 | 117,342 |
| SECRETARY OF STATE | 66 | 66 |
| SENTENCE GUIDELINES | 4 | 4 |
| STATE RETIREMENT | 12,331 | 12,331 |
| STATE UNIV SYSTEM | 839 | 839 |
| SUPREME COURT | 63 | 63 |
| TEACHERS RETIREMENT | 11,998 | 11,998 |
| TRANSPORTATION | 1,207 | 1,207 |
| TREASURER | 25 | 25 |
| UNIV OF MINN | 6 | 6 |
| VETERANS AFFAIRS | 148 | 148 |
| WASTE MGMT BD | 19 | 19 |
| WATER PLAN BD | 3 | 3 |
| WELFARE-CENT OFFICE | 14,580 | 14,580 |
| WELFARE-INSTITUTIONS | 598 | 598 |
| ZOO | 145 | 145 |
| OTHER | 467 | 467 |
| TOTAL | 202,981 | 202,981 |

STATE OF MINNESOTA
ATTORNEY GENERAL
NATURE AND EXTENT OF SERVICES

The Attorney General is the chief legal officer of the State, and is attorney for all State officers, departments, boards, and commissions. He interprets statutes, prepares or reviews legal documents (contracts, leases, etc.). These costs are allowable for plan purposes but are not allocated to state agencies because specific legal authority did not exist in state statutes for F.Y. 1983.

Costs of services to the public and County government are included in the allocation to All Other.

Ref.: FMC 74-4, Attachment B, paragraph B.16.

SCHEDULE 14.2

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

COSTS TO BE ALLOCATED

| | |
|-------------------------------|------------|
| ACTUAL EXPENDITURES F.Y. 1983 | 11,029,066 |
|-------------------------------|------------|

DEDUCTIONS:

| | |
|------------------|---------|
| EQUIPMENT | 180,885 |
| FED ANTI-TRST GT | 152,047 |
| SPCL CONTINGENT | 88,056 |
| GRANTS | 92,500 |

| | |
|------------------|-----------|
| TOTAL DEDUCTIONS | (513,488) |
|------------------|-----------|

ALLOCATED ADDITIONS:

| | |
|------------------------|--------|
| EQUIPMENT USE CHARGE | 35,987 |
| ADMN-REAL EST MGMT | 4,778 |
| ADMN-MGMT SVCS | 45,579 |
| ADMN-STATE AGENCY SVCS | 9,163 |
| FIN-BUDGET | 7,467 |
| FIN-ACCOUNTING | 13,152 |
| FIN-OTHER | 5,613 |
| EMPLOYEE RELATIONS | 29,656 |
| MEDIATION SVCS | 0 |
| TREASURER | 77 |

| | |
|---------------------------|---------|
| TOTAL ALLOCATED ADDITIONS | 151,472 |
|---------------------------|---------|

| | |
|-----------------------|------------|
| TOTAL TO BE ALLOCATED | 10,667,050 |
|-----------------------|------------|

SCHEDULE 14.3

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | LEGAL SERVICES | CIVIL LITIGATION | ANTI TRUST | CRIMINAL DIVISION | CHARITY |
|----------------------|--------------|-----------------|-------------------|---------------------|---------------|----------------------|-----------|
| WAGES & BENEFITS | | | | | | | |
| SALARY & WAGES | 9,311,406 | 1,149,464 | 6,796,910 | 371,488 | 177,309 | 709,889 | 106,346 |
| OTHER EXPENSE & COST | | | | | | | |
| SERVICES | 1,063,281 | 601,040 | 339,794 | 32,487 | 23,839 | 62,558 | 3,563 |
| SUPPLIES | 140,891 | 130,067 | 8,198 | 1,218 | 310 | 356 | 742 |
| EQUIPMENT | 180,885 | 180,885 | | | | | |
| FED ANTI TRST GT | 152,047 | 152,047 | | | | | |
| SPCL CONTINGENT | 88,056 | 88,056 | | | | | |
| GRANTS | 92,500 | 92,500 | | | | | |
| DEPARTMENTAL EXPEND | 11,029,066 | 2,394,059 | 7,144,902 | 405,193 | 201,458 | 772,803 | 110,651 |
| COST ADJUSTMENTS | | | | | | | |
| DEDUCTIONS | (513,488) | (513,488) | | | | | |
| ADDITIONS | 151,472 | 151,472 | | | | | |
| COST BY FUNCTION | 10,667,050 | 2,032,043 | 7,144,902 | 405,193 | 201,458 | 772,803 | 110,651 |
| REALLOCATE ADMN | 0 | (2,032,043) | 1,681,382 | 95,353 | 47,408 | 181,861 | 26,039 |
| ALLOCABLE COSTS | 10,667,050 | | 8,826,284 | 500,546 | 248,866 | 954,664 | 136,690 |
| DISALLOWED | (10,667,050) | | (8,826,284) | (500,546) | (248,866) | (954,664) | (136,690) |
| NET ALLOCATED | 0 | | 0 | 0 | 0 | 0 | 0 |

STATE OF MINNESOTA
LABOR AND INDUSTRY - ADMIN
NATURE AND EXTENT OF SERVICES

The Department of Labor and Industry is responsible for the administration of Workers' Compensation, enforcement of State health and safety, and labor standards laws along with boiler inspection and other activities. The department administers the Workers' Compensation Program for State employees.

The costs of departmental administration and indirect costs allocated to the department are allowable for distribution to Workers Compensation and other departmental programs. This distribution is not made because specific legal authority to allocate Workers Compensation costs did not exist in state statutes for F.Y. 1983.

Ref.: FMC 74-4, Attachment B, paragraph B. 10.

SCHEDULE 15.2

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

794,772

DEDUCTIONS:

EQUIPMENT

115

TOTAL DEDUCTIONS

(115)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE

34,115

ADMN-REAL EST MGMT

1,991

ADMN-MGMT SVCS

47,210

ADMN-STATE AGENCY SVCS

14,267

FIN-BUDGET

36,947

FIN-ACCOUNTING

61,390

FIN-OTHER

9,453

EMPLOYEE RELATIONS

23,309

MEDIATION SVCS

0

LEGISLATIVE AUDIT

0

TREASURER

362

TOTAL ALLOCATED ADDITIONS

229,044

TOTAL TO BE ALLOCATED

1,023,701

SCHEDULE 15.3

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GEN ADMN | DEPT ADMN |
|----------------------|-------------|-------------|--------------|
| WAGES & BENEFITS | | | |
| SALARY & WAGES | 486,279 | | 486,279 |
| OTHER EXPENSE & COST | | | |
| SERVICES | 292,527 | | 292,527 |
| SUPPLIES | 15,851 | | 15,851 |
| EQUIPMENT | 115 | 115 | |
| DEPARTMENTAL EXPEND | 794,772 | 115 | 794,657 |
| COST ADJUSTMENTS | | | |
| DEDUCTIONS | (115) | (115) | |
| ADDITIONS | 229,044 | 229,044 | |
| COST BY FUNCTION | 1,023,701 | 229,044 | 794,657 |
| REALLOCATE ADMN | 0 | (229,044) | 229,044 |
| ALLOCABLE COSTS | 1,023,701 | | 1,023,701 |
| DISALLOWED | (1,023,701) | | (1,023,701) |
| NET ALLOCATED | 0 | | 0 |

STATE OF MINNESOTA
LABOR AND INDUSTRY - WORKERS' COMPENSATION ADMIN.
NATURE AND EXTENT OF SERVICES

The Department of Labor and Industry administers Minnesota's Workers' Compensation Program. The department provides for the processing of claims for compensation for State employees, provides for hearings concerning cases for all private and public sector employees in the State, and for enforcement of the State's Workers' Compensation laws.

The costs of the Workers' Compensation Division have been distributed between State employees and other programs based on the number of first injury reports filed from July 1, 1982 through June 30, 1983 (42,496 Total of which 4,546 were for State employees).

Costs of the administration of programs for State employees are allowable, but have not been allocated to state agencies because specific legal authority did not exist in state statutes for F.Y. 1983.

Ref.: FMC 74-4; Attachment B, paragraph B.13.

SCHEDULE 16.2

STATE OF MINNESOTA

LABOR AND INDUSTRY-WORKERS COMPENSATION ADMN

COSTS TO BE ALLOCATED

| | |
|-------------------------------|-----------|
| ACTUAL EXPENDITURES F.Y. 1983 | 1,844,382 |
|-------------------------------|-----------|

DEDUCTIONS:

| | |
|-----------|-------|
| EQUIPMENT | 2,700 |
|-----------|-------|

| | |
|------------------|---------|
| TOTAL DEDUCTIONS | (2,700) |
|------------------|---------|

ALLOCATED ADDITIONS:

| | |
|--------------------------|---|
| ATTORNEY GEN-GEN SUPPORT | 0 |
| LABOR AND INDUSTRY-ADMN | 0 |

| | |
|---------------------------|---|
| TOTAL ALLOCATED ADDITIONS | 0 |
|---------------------------|---|

| | |
|-----------------------|-----------|
| TOTAL TO BE ALLOCATED | 1,841,682 |
|-----------------------|-----------|

SCHEDULE 16.3

STATE OF MINNESOTA

LABOR AND INDUSTRY-WORKERS COMPENSATION ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | STATE EMPL | OTHER |
|----------------------|-------------|-----------------|---------------|-------------|
| WAGES & BENEFITS | | | | |
| SALARY & WAGES | 1,758,443 | | 188,101 | 1,570,342 |
| OTHER EXPENSE & COST | | | | |
| SERVICES | 68,863 | | 7,366 | 61,497 |
| SUPPLIES | 14,376 | | 1,538 | 12,838 |
| EQUIPMENT | 2,700 | 2,700 | | |
| DEPARTMENTAL EXPEND | 1,844,382 | 2,700 | 197,005 | 1,644,677 |
| COST ADJUSTMENTS | | | | |
| DEDUCTIONS | (2,700) | (2,700) | | |
| ADDITIONS | 0 | 0 | | |
| COST BY FUNCTION | 1,841,682 | 0 | 197,005 | 1,644,677 |
| REALLOCATE ADMN | 0 | 0 | 0 | 0 |
| ALLOCABLE COSTS | 1,841,682 | 0 | 197,005 | 1,644,677 |
| DISALLOWED | (1,841,682) | | (197,005) | (1,644,677) |
| NET ALLOCATED | 0 | | 0 | 0 |

STATE OF MINNESOTA
PUBLIC SAFETY ADMINISTRATION
NATURE AND EXTENT OF SERVICES

The Public Safety Department is responsible for the issuance of driver's licenses, State Highway Patrol, the Bureau of Criminal Apprehension, and related activities. The security of the Capitol complex is also included in this department's duties.

Departmental administration and indirect costs allocated to the Public Safety Department have been allocated to Capitol security and other programs administered by the department based on actual F.Y. 1983 employee counts.

Ref.: FMC 74-4, Attachment B, paragraph B.10.

SCHEDULE 17.2

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

2,317,689

TOTAL TO BE ALLOCATED

2,317,689

SCHEDULE 17.3

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | GENERAL ADMN | DEPT ADMN | GENERAL GOV'T |
|----------------------|-----------|-----------------|--------------|------------------|
| WAGES & BENEFITS | | | | |
| SALARY & WAGES | 1,543,155 | | 1,420,134 | 123,021 |
| OTHER EXPENSE & COST | | | | |
| SERVICES | 720,952 | | 602,030 | 118,922 |
| SUPPLIES | 47,929 | | 31,076 | 16,853 |
| EQUIPMENT | 5,653 | 5,653 | | |
| DEPARTMENTAL EXPEND | 2,317,689 | 5,653 | 2,053,240 | 258,796 |
| COST ADJUSTMENTS | | | | |
| DEDUCTIONS | 0 | 0 | 0 | 0 |
| ADDITIONS | 0 | 0 | 0 | 0 |
| COST BY FUNCTION | 2,317,689 | 5,653 | 2,053,240 | 258,796 |
| REALLOCATE ADMN | 0 | (5,653) | 5,020 | 633 |
| ALLOCABLE COSTS | 2,317,689 | | 2,058,260 | 259,429 |
| DISALLOWED | (259,429) | | | (259,429) |
| NET ALLOCATED | 2,058,260 | | 2,058,260 | 0 |

SCHEDULE 17.4

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

DETAIL ALLOCATION-DEPT ADMN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-----------------------|---------------------|----------------------|-------------------|
| ADMN-REAL ESTATE MGMT | 33 | 1.99% | 40,942 |
| PUBLIC SAFETY | 1,626 | 98.01% | 2,017,318 |
| TOTAL | 1,659 | 100.00% | 2,058,260 |

ALLOCATION BASIS: FISCAL YEAR 1983 ACTUAL EMPLOYEE COUNT
SOURCE: COMPUTER SUMMARY BY PAY PERIOD

SCHEDULE 17.5

STATE OF MINNESTA

PUBLIC SAFETY-ADMN

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | DEPT ADMN |
|-----------------------|-----------|--------------|
| ADMN-REAL ESTATE MGMT | 40,942 | 40,942 |
| PUBLIC SAFETY | 2,017,318 | 2,017,318 |
| TOTAL | 2,058,260 | 2,058,260 |

STATE OF MINNESOTA
Administration-General Support
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 18.2

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

ALLOCATED ADDITIONS:

ADMINISTRATION

| | |
|------------------------|--------|
| GENERAL SUPPORT | 29,551 |
| REAL ESTATE MANAGEMENT | 1,593 |
| MANAGEMENT SERVICES | 4,680 |
| STATE AGENCY SERVICES | 888 |

FINANCE

| | |
|------------------------------|-------|
| BUDGET | 1,533 |
| ACCOUNTING | 2,787 |
| OTHER | 676 |
| EMPLOYEE RELATIONS | 2,914 |
| MEDIATION SERVICES | 0 |
| LEGISLATIVE AUDIT | 0 |
| TREASURER | 16 |
| ATTORNEY GENERAL | 0 |
| LABOR AND INDUSTRY-WKRS COMP | 0 |

| | |
|---------------------------|--------|
| TOTAL ALLOCATED ADDITIONS | 44,638 |
|---------------------------|--------|

| | |
|-----------------------|--------|
| TOTAL TO BE ALLOCATED | 44,638 |
|-----------------------|--------|

SCHEDULE 18.3

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | GENERAL ADMN | COMM PERSONNEL | FISCAL |
|-------------------------------|--------|-----------------|-------------------|--------|
| ALLOCATED ADDITIONS | 44,638 | | 24,026 | 20,612 |
| COST BY FUNCTION | 44,638 | | 24,026 | 20,612 |
| ALLOCABLE COSTS DISALLOWED | 44,638 | | 24,026 | 20,612 |
| NET ALLOCATION | 44,638 | | 24,026 | 20,612 |

SCHEDULE 18.4

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

SECOND ALLOCATION

DETAIL ALLOCATION-COMMSR & PERSONNEL

| USER DEPARTMENT | ALLOCATION UNITS (A) | ALLOCATED PERCENT | GROSS ALLOCATED |
|----------------------|-------------------------|----------------------|--------------------|
| ADM-PUB SVCS | 23 | 3.20% | 769 |
| ADM-RL EST MGT | 201 | 27.96% | 6,717 |
| ADM-MGT SVCS | 51 | 7.09% | 1,704 |
| ADM-STATE AGENCY | 53 | 7.37% | 1,771 |
| ISB | 248 | 34.49% | 8,286 |
| MOTOR POOL | 17 | 2.36% | 568 |
| OFFICE EQUIPMENT | 9 | 1.25% | 301 |
| FEDERAL SURPLUS | 7 | 0.97% | 234 |
| CENT MNTNCE REVOLVIN | 4 | 0.56% | 134 |
| MOVERS & DELIVERY | 11 | 1.53% | 368 |
| TELECOMMUNICATIONS | 2 | 0.28% | 67 |
| RESOURCE RCVRY | 3 | 0.42% | 100 |
| MICROGRAPHICS | 16 | 2.23% | 535 |
| CENTRAL STORES | 12 | 1.67% | 401 |
| DOCUMENTS & REGISTER | 14 | 1.95% | 468 |
| ADDRESSING & INSERT | 8 | 1.11% | 267 |
| PRINTING | 37 | 5.15% | 1,236 |
| COMMUTER VAN | 1 | 0.14% | 33 |
| CAPITOL PARKING | 2 | 0.28% | 67 |
| TOTAL | 719 | 100.00% | 24,026 |

ALLOCATION BASIS: F.Y. 1983 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

DETAIL ALLOCATION-FISCAL

| USER DEPARTMENT | ALLOCATION UNITS (A) | ALLOCATED PERCENT | ACTUAL ALLOCATED |
|-----------------------|-------------------------|----------------------|---------------------|
| ADM-PUB SVCS | 2,678 | 8.47% | 658 |
| ADM-RL EST MGT | 11,741 | 37.14% | 2,886 |
| ADM-MGT SVCS | 3,797 | 12.01% | 933 |
| ADM-STATE AGENCY | 9,681 | 30.63% | 2,380 |
| GOVERNOR | 2,487 | 7.87% | 611 |
| OTHER | 1,225 | 3.88% | 303 |
| TOTAL | 31,609 | 100.00% | 7,771 |
| INFORMATION SERVICES | 12,345 | 11.13% | 1,429 |
| MOTOR POOL | 24,759 | 22.32% | 2,868 |
| OFFICE EQUIPMENT | 4,692 | 4.23% | 543 |
| FEDERAL SURPLUS | 970 | 0.87% | 112 |
| CENTRAL MNTNCE | 1,417 | 1.28% | 164 |
| MOVERS & DELIVERY | 726 | 0.65% | 84 |
| TELECOMMUNICATIONS | 15,685 | 14.14% | 1,816 |
| RESOURCE RECOVERY | 491 | 0.44% | 57 |
| MICROGRAPHICS | 1,791 | 1.61% | 207 |
| CENTRAL STORES | 18,102 | 16.32% | 2,096 |
| DOCUMENTS AND REGISTE | 5,666 | 5.11% | 656 |
| ADDRESSING & INSERT | 2,502 | 2.26% | 290 |
| PRINTING | 18,926 | 17.06% | 2,191 |
| COMMUTER VAN | 762 | 0.69% | 88 |
| CAPITOL PARKING | 2,072 | 1.87% | 240 |
| TOTAL | 110,906 | 100.00% | 12,541 |
| GRAND TOTAL | | | 20,612 |

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1982-83

SOURCE: COMPUTER REPORT

SCHEDULE 18.6

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SUPPORT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | COMM & PERSONNEL | FISCAL |
|-----------------------|--------|---------------------|--------|
| ADM-PUB SVCS | 1,427 | 769 | 658 |
| ADM-RL EST. MGT | 9,603 | 6,717 | 2,886 |
| ADM-MGT SVCS | 2,637 | 1,704 | 933 |
| ADM-STATE AGENCY | 4,151 | 1,771 | 2,380 |
| ISB | 9,715 | 8,286 | 1,429 |
| MOTOR POOL | 3,436 | 568 | 2,868 |
| OFFICE EQUIPMENT | 844 | 301 | 543 |
| FEDERAL SURPLUS | 346 | 234 | 112 |
| CENT MNTNCE REVOLVING | 298 | 134 | 164 |
| MOVERS & DELIVERY | 452 | 368 | 84 |
| TELECOMMUNICATIONS | 1,883 | 67 | 1,816 |
| RESOURCE RCVRY | 157 | 100 | 57 |
| MICROGRAPHICS | 742 | 535 | 207 |
| CENTRAL STORES | 2,497 | 401 | 2,096 |
| DOCUMENTS & REGISTER | 1,124 | 468 | 656 |
| ADDRESSING & INSERT | 557 | 267 | 290 |
| PRINTING | 3,427 | 1,236 | 2,191 |
| COMMUTER VAN | 121 | 33 | 88 |
| CAPITOL PARKING | 307 | 67 | 240 |
| GOVERNOR | 611 | 0 | 611 |
| OTHER | 303 | 0 | 303 |
| | 0 | | |
| TOTAL | 44,636 | 24,026 | 20,612 |

STATE OF MINNESOTA
Administration-Real Estate Management
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 19.2

STATE OF MINNESOTA

ADMINISTRATION-REAL EST MGMT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

ALLOCATED ADDITIONS:

ADMINISTRATION

| | |
|------------------------|--------|
| GENERAL SUPPORT | 9,603 |
| REAL ESTATE MANAGEMENT | 3,185 |
| MANAGEMENT SERVICES | 12,145 |
| STATE AGENCY SERVICES | 26,771 |

FINANCE

| | |
|------------|--------|
| BUDGET | 8,385 |
| ACCOUNTING | 14,500 |
| OTHER | 4,849 |

EMPLOYEE RELATIONS

20,915

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

0

TREASURER

85

ATTORNEY GENERAL

0

LABOR AND INDUSTRY-WKRS COMP

0

PUBLIC SAFETY ADMN

40,942

TOTAL ALLOCATED ADDITIONS

141,380

TOTAL TO BE ALLOCATED

141,380

SCHEDULE 19.3

STATE OF MINNESOTA

ADMINISTRATION-REAL EST MGMT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | GENERAL ADMN | LEASING | PLANT MGMT | ENERGY CONSV | DULUTH CENTER | OTHER |
|---------------------|-----------|-----------------|---------|---------------|-----------------|------------------|----------|
| ALLOCATED ADDITIONS | | | | | | | |
| PUBLIC SAFETY | 40,942 | | | 40,942 | | | |
| OTHER | 100,438 | | 2,588 | 77,177 | 1,782 | 7,715 | 11,176 |
| COST BY FUNCTION | 141,380 | | 2,588 | 118,119 | 1,782 | 7,715 | 11,176 |
| ALLOCABLE COSTS | 141,380 | | 2,588 | 118,119 | 1,782 | 7,715 | 11,176 |
| DISALLOWED | (138,792) | | | (118,119) | (1,782) | (7,715) | (11,176) |
| NET ALLOCATION | 2,588 | | 2,588 | 0 | 0 | 0 | 0 |

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| MANAGEMENT SVCS | 6 | 0.80% | 21 |
| STATE AGENCY SVCS | 3 | 0.40% | 10 |
| PUBLIC SERVICE | | 0.00% | 0 |
| ISB | 3 | 0.40% | 10 |
| MOTOR POOL | 1 | 0.13% | 3 |
| OFFICE EQUIPMENT REPAIR | 2 | 0.27% | 7 |
| FEDERAL SURPLUS | | 0.00% | 0 |
| CENT MNTNCE REVOLVING | | 0.00% | 0 |
| MOVERS & DELIVERY | | 0.00% | 0 |
| TELECOMMUNICATIONS | 1 | 0.13% | 3 |
| RESOURCE RECOVERY | 2 | 0.27% | 7 |
| MICROGRAPHICS | 2 | 0.27% | 7 |
| CENTRAL STORES | 1 | 0.13% | 3 |
| STATE REG-DOCUMENTS | 2 | 0.27% | 7 |
| ADDRESSING & INSERT | 5 | 0.67% | 17 |
| STATE PRINTER | 5 | 0.67% | 17 |
| COMMUTER VAN | | 0.00% | 0 |
| CAPITOL PARKING | | 0.00% | 0 |
| RURAL REHAB | | 0.00% | 0 |
| AGRICULTURE | 25 | 3.33% | 86 |
| ARTS BOARD | 1 | 0.13% | 3 |
| ATTORNEY GENERAL | 12 | 1.60% | 41 |
| AUDITOR | 2 | 0.27% | 7 |
| COMMERCE | 7 | 0.93% | 24 |
| COMMUNITY COLLEGE BD | 9 | 1.20% | 31 |
| CORRECTIONS | 32 | 4.27% | 110 |
| COUNTY ATTY COUNCIL | | 0.00% | 0 |
| ECONOMIC SECURITY | 103 | 13.73% | 155 |
| EDUCATION | 6 | 0.80% | 21 |
| EMPLOYEE RELATIONS | 3 | 0.40% | 10 |
| ENERGY, ECONOMIC DVLP | 7 | 0.93% | 24 |
| FINANCE | 4 | 0.53% | 14 |
| GOVERNOR | 3 | 0.40% | 10 |
| HANDICAPPED COUNCIL | 1 | 0.13% | 3 |
| HEALTH | 7 | 0.93% | 24 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1 | 0.13% | 3 |
| NURSING | 1 | 0.13% | 3 |
| PHARMACY | 1 | 0.13% | 3 |
| DENTISTRY | 1 | 0.13% | 3 |
| CHIROPRACTORS | 1 | 0.13% | 3 |
| PSYCHOLOGY | 1 | 0.13% | 3 |
| OPTOMETRY | 1 | 0.13% | 3 |
| NURSING HOME ADM | 1 | 0.13% | 3 |
| PODIATRY | 1 | 0.13% | 3 |
| VETERINARY MEDICINE | 1 | 0.13% | 3 |
| HEARING EXAMINER | 5 | 0.67% | 17 |
| HIGHER ED COORD BD | 1 | 0.13% | 3 |

SCHEDULE 19.4

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| HIGHER ED FAC AUTH | | 0.00% | 0 |
| HOUSING FINANCE | 2 | 0.27% | 7 |
| HUMAN RIGHTS | 7 | 0.93% | 24 |
| INDIAN AFFAIRS | 2 | 0.27% | 7 |
| INVESTMENT BOARD | 1 | 0.13% | 3 |
| IRON RANGE RESOURCES | 2 | 0.27% | 7 |
| LABOR & INDUSTRY | 5 | 0.67% | 17 |
| LEGISLATIVE AUDIT | 1 | 0.13% | 3 |
| LEGISLATURE | | 0.00% | 0 |
| MEDIATION SVCS | 1 | 0.13% | 3 |
| MILITARY AFFAIRS | 2 | 0.27% | 7 |
| MECC | 7 | 0.93% | 24 |
| NATURAL RESOURCES | 76 | 10.13% | 262 |
| NON-HEALTH LIC BDS | | | |
| BOXING | | 0.00% | 0 |
| BARBERS | | 0.00% | 0 |
| ELECTRICITY | 1 | 0.13% | 3 |
| ARCHITECTS & ENG | | 0.00% | 0 |
| WATCHMAKERS | | 0.00% | 0 |
| ABSTRACTORS | | 0.00% | 0 |
| ACCOUNTANCY | | 0.00% | 0 |
| PEACE OFFICERS | 1 | 0.13% | 3 |
| PLANNING | 3 | 0.40% | 10 |
| POLLUTION CONTROL | 17 | 2.27% | 59 |
| PUB EMP RET ASSN | 1 | 0.13% | 3 |
| PUBLIC SAFETY | 79 | 10.53% | 273 |
| PUBLIC SERVICE | 3 | 0.40% | 10 |
| PUBLIC UTIL COMM | 1 | 0.13% | 3 |
| REVENUE | 16 | 2.13% | 55 |
| SECRETARY OF STATE | 1 | 0.13% | 3 |
| SENTENCE GUIDELINES | 1 | 0.13% | 3 |
| STATE RETIREMENT | | 0.00% | 0 |
| STATE UNIV SYSTEM | 27 | 3.60% | 93 |
| SUPREME COURT | 5 | 0.67% | 17 |
| TEACHERS RETIREMENT | 1 | 0.13% | 3 |
| TRANSPORTATION | 157 | 20.93% | 542 |
| TREASURER | 2 | 0.27% | 7 |
| UNIV OF MINN | | 0.00% | 0 |
| VETERANS AFFAIRS | 7 | 0.93% | 24 |
| WASTE MGMT BD | | 0.00% | 0 |
| WATER PLAN BD | 1 | 0.13% | 3 |
| WELFARE-CENT OFFICE | 5 | 0.67% | 17 |
| WELFARE-INSTITUTIONS | 23 | 3.07% | 79 |
| ZOO | | 0.00% | 0 |
| OTHER | 21 | 2.80% | 89 |
| TOTAL | 750 | 100.00% | 2,588 |

ALLOCATION BASIS: NUMBER OF CONTRACTS LEASES PROCESSED F.Y. 1983
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | LEASING |
|-------------------------|-------|---------|
| ADMINISTRATION | | |
| MANAGEMENT SVCS | 21 | 21 |
| STATE AGENCY SVCS | 10 | 10 |
| PUBLIC SERVICE | 0 | 0 |
| ISB | 10 | 10 |
| MOTOR POOL | 3 | 3 |
| OFFICE EQUIPMENT REPAIR | 7 | 7 |
| FEDERAL SURPLUS | 0 | 0 |
| CENT MNTNCE REVOLVING | 0 | 0 |
| MOVERS & DELIVERY | 0 | 0 |
| TELECOMMUNICATIONS | 3 | 3 |
| RESOURCE RECOVERY | 7 | 7 |
| MICROGRAPHICS | 7 | 7 |
| CENTRAL STORES | 3 | 3 |
| STATE REG-DOCUMENTS | 7 | 7 |
| ADDRESSING & INSERT | 17 | 17 |
| STATE PRINTER | 17 | 17 |
| COMMUTER VAN | 0 | 0 |
| CAPITOL PARKING | 0 | 0 |
| RURAL REHAB | 0 | 0 |
| AGRICULTURE | 86 | 86 |
| ARTS BOARD | 3 | 3 |
| ATTORNEY GENERAL | 41 | 41 |
| AUDITOR | 7 | 7 |
| COMMERCE | 24 | 24 |
| COMMUNITY COLLEGE BD | 31 | 31 |
| CORRECTIONS | 110 | 110 |
| COUNTY ATTY COUNCIL | 0 | 0 |
| ECONOMIC SECURITY | 355 | 355 |
| EDUCATION | 21 | 21 |
| EMPLOYEE RELATIONS | 10 | 10 |
| ENERGY, ECONOMIC DVLP | 24 | 24 |
| FINANCE | 14 | 14 |
| GOVERNOR | 10 | 10 |
| HANDICAPPED COUNCIL | 3 | 3 |
| HEALTH | 24 | 24 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 3 | 3 |
| NURSING | 3 | 3 |
| PHARMACY | 3 | 3 |
| DENTISTRY | 3 | 3 |
| CHIROPRACTORS | 3 | 3 |
| PSYCHOLOGY | 3 | 3 |
| OPTOMETRY | 3 | 3 |
| NURSING HOME ADM | 3 | 3 |
| PODIATRY | 3 | 3 |
| VETERINARY MEDICINE | 3 | 3 |
| HEARING EXAMINER | 17 | 17 |
| HIGHER ED COORD BD | 3 | 3 |

SCHEDULE 19.5

STATE OF MINNESOTA

ADMINISTRATION-REAL ESTATE MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | LEASING |
|----------------------|-------|---------|
| HIGHER ED FAC AUTH | 0 | 0 |
| HOUSING FINANCE | 7 | 7 |
| HUMAN RIGHTS | 24 | 24 |
| INDIAN AFFAIRS | 7 | 7 |
| INVESTMENT BOARD | 3 | 3 |
| IRON RANGE RESOURCES | 7 | 7 |
| LABOR & INDUSTRY | 17 | 17 |
| LEGISLATIVE AUDIT | 3 | 3 |
| LEGISLATURE | 0 | 0 |
| MEDIATION SVCS | 3 | 3 |
| MILITARY AFFAIRS | 7 | 7 |
| MECC | 24 | 24 |
| NATURAL RESOURCES | 262 | 262 |
| NON-HEALTH LIC BDS | | |
| BOXING | 0 | 0 |
| BARBERS | 0 | 0 |
| ELECTRICITY | 3 | 3 |
| ARCHITECTS & ENG | 0 | 0 |
| WATCHMAKERS | 0 | 0 |
| ABSTRACTORS | 0 | 0 |
| ACCOUNTANCY | 0 | 0 |
| PEACE OFFICERS | 3 | 3 |
| PLANNING | 10 | 10 |
| POLLUTION CONTROL | 59 | 59 |
| PUB EMP RET ASSN | 3 | 3 |
| PUBLIC SAFETY | 273 | 273 |
| PUBLIC SERVICE | 10 | 10 |
| PUBLIC UTIL COMM | 3 | 3 |
| REVENUE | 55 | 55 |
| SECRETARY OF STATE | 3 | 3 |
| SENTENCE GUIDELINES | 3 | 3 |
| STATE RETIREMENT | 0 | 0 |
| STATE UNIV SYSTEM | 93 | 93 |
| SUPREME COURT | 17 | 17 |
| TEACHERS RETIREMENT | 3 | 3 |
| TRANSPORTATION | 542 | 542 |
| TREASURER | 7 | 7 |
| UNIV OF MINN | 0 | 0 |
| VETERANS AFFAIRS | 24 | 24 |
| WASTE MGMT BD | 0 | 0 |
| WATER PLAN BD | 3 | 3 |
| WELFARE-CENT OFFICE | 17 | 17 |
| WELFARE-INSTITUTIONS | 79 | 79 |
| ZOO | 0 | 0 |
| OTHER | 89 | 89 |
| TOTAL | 2,588 | 2,588 |

STATE OF MINNESOTA
Administration-Management Services
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 20.2

STATE OF MINNESOTA

ADMINISTRATION-MGMT SVCS

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

ALLOCATED ADDITIONS:

ADMINISTRATION

| | |
|------------------------|-------|
| GENERAL SUPPORT | 2,637 |
| REAL ESTATE MANAGEMENT | 21 |
| MANAGEMENT SERVICES | 5,645 |
| STATE AGENCY SERVICES | 4,285 |

FINANCE

| | |
|--------------------|-------|
| BUDGET | 2,383 |
| ACCOUNTING | 4,689 |
| OTHER | 1,387 |
| EMPLOYEE RELATIONS | 5,307 |

MEDIATION SERVICES

LEGISLATIVE AUDIT

TREASURER

28

ATTORNEY GENERAL

LABOR AND INDUSTRY-WKRS COMP

| | |
|---------------------------|--------|
| TOTAL ALLOCATED ADDITIONS | 26,382 |
|---------------------------|--------|

| | |
|-----------------------|--------|
| TOTAL TO BE ALLOCATED | 26,382 |
|-----------------------|--------|

SCHEDULE 20.3

STATE OF MINNESOTA

ADMINISTRATION-MGMT SVCS

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | RECORDS CENTER | INVENTORY MGMT | MGMT ANALYSIS | CONTRACT MGMT | TELE- COMM | FORMS MGMT | EMPLOYEE SUGGESTN |
|-------------------------------|-------------------|-------------------|-------------------|------------------|------------------|---------------|---------------|----------------------|
| ALLOCATED ADDITIONS | 26,382 | 1,891 | 2,800 | 3,142 | 538 | 17,037 | 764 | 210 |
| COST BY FUNCTION | 26,382 | 1,891 | 2,800 | 3,142 | 538 | 17,037 | 764 | 210 |
| ALLOCABLE COSTS DISALLOWED | 26,382 (3,352) | 1,891 | 2,800 | 3,142 (3,142) | 538 | 17,037 | 764 | 210 (210) |
| NET ALLOCATION | 23,030 | 1,891 | 2,800 | 0 | 538 | 17,037 | 764 | 0 |

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-RECORDS CENTER

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| STATE AGENCY SVCS | 1,437 | 5.39% | 102 |
| PUBLIC SERVICE | 8 | 0.03% | 1 |
| ISB | 21 | 0.08% | 1 |
| MOTOR POOL | 0 | 0.00% | 0 |
| OFFICE EQUIPMENT REPAIR | 0 | 0.00% | 0 |
| FEDERAL SURPLUS | 0 | 0.00% | 0 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 0 | 0.00% | 0 |
| MICROGRAPHICS | 0 | 0.00% | 0 |
| CENTRAL STORES | 0 | 0.00% | 0 |
| STATE REG-DOCUMENTS | 0 | 0.00% | 0 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 0 | 0.00% | 0 |
| COMMUTER VAN | 0 | 0.00% | 0 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 862 | 3.23% | 61 |
| ARTS BOARD | 21 | 0.08% | 1 |
| ATTORNEY GENERAL | 1,169 | 4.39% | 83 |
| AUDITOR | 0 | 0.00% | 0 |
| COMMERCE | 146 | 0.55% | 10 |
| COMMUNITY COLLEGE BD | 4 | 0.02% | 0 |
| CORRECTIONS | 782 | 2.93% | 55 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 3,611 | 13.55% | 256 |
| EDUCATION | 231 | 0.87% | 16 |
| EMPLOYEE RELATIONS | 28 | 0.11% | 2 |
| ENERGY, ECONOMIC DVLP | 113 | 0.42% | 8 |
| FINANCE | 1,599 | 6.00% | 113 |
| GOVERNOR | 7 | 0.03% | 0 |
| HANDICAPPED COUNCIL | 15 | 0.06% | 1 |
| HEALTH | 1,338 | 5.02% | 95 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 0 | 0.00% | 0 |
| NURSING | 212 | 0.80% | 15 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 0 | 0.00% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 303 | 1.14% | 21 |
| HIGHER ED COORD BD | 0 | 0.00% | 0 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |

SCHEDULE 20.4

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-RECORDS CENTER

| | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| USER DEPARTMENT | | | |
| HOUSING FINANCE | 693 | 2.60% | 49 |
| HUMAN RIGHTS | 50 | 0.19% | 4 |
| INDIAN AFFAIRS | 0 | 0.00% | 0 |
| INVESTMENT BOARD | 0 | 0.00% | 0 |
| IRON RANGE RESOURCES | 0 | 0.00% | 0 |
| LABOR & INDUSTRY | 3,094 | 11.61% | 219 |
| LEGISLATIVE AUDIT | 15 | 0.06% | 1 |
| LEGISLATURE | 117 | 0.44% | 8 |
| MEDIATION SVCS | 0 | 0.00% | 0 |
| MILITARY AFFAIRS | 1,502 | 5.63% | 107 |
| MECC | 0 | 0.00% | 0 |
| NATURAL RESOURCES | 345 | 1.29% | 24 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 0 | 0.00% | 0 |
| BARBERS | 0 | 0.00% | 0 |
| ELECTRICITY | 434 | 1.63% | 31 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 0 | 0.00% | 0 |
| PEACE OFFICERS | 0 | 0.00% | 0 |
| PLANNING | 88 | 0.33% | 6 |
| POLLUTION CONTROL | 88 | 0.33% | 6 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 0 | 0.00% | 0 |
| PUBLIC SERVICE | 86 | 0.32% | 6 |
| PUBLIC UTIL COMM | 0 | 0.00% | 0 |
| REVENUE | 2,432 | 9.12% | 173 |
| SECRETARY OF STATE | 195 | 0.73% | 14 |
| SENTENCE GUIDELINES | 0 | 0.00% | 0 |
| STATE RETIREMENT | 4 | 0.02% | 0 |
| STATE UNIV SYSTEM | 85 | 0.32% | 6 |
| SUPREME COURT | 0 | 0.00% | 0 |
| TEACHERS RETIREMENT | 0 | 0.00% | 0 |
| TRANSPORTATION | 0 | 0.00% | 0 |
| TREASURER | 281 | 1.05% | 20 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 0 | 0.00% | 0 |
| WASTE MGMT BD | 0 | 0.00% | 0 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 3,462 | 12.99% | 246 |
| WELFARE-INSTITUTIONS | 1,448 | 5.43% | 103 |
| ZOO | 0 | 0.00% | 0 |
| OTHER | 332 | 1.25% | 27 |
| TOTAL | 26,658 | 100.00% | 1,891 |

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF JUNE 30, 1983
 SOURCE: DIVISION RECORDS

STATE OF MINNESOTA

ADMINISTRATION- MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-INVENTORY MGMT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| STATE AGENCY SVCS | 619 | 0.14% | 4 |
| PUBLIC SERVICE | 540 | 0.12% | 3 |
| ISB | 4,827 | 1.06% | 30 |
| MOTOR POOL | 1,108 | 0.24% | 7 |
| OFFICE EQUIPMENT REPAIR | 512 | 0.11% | 3 |
| FEDERAL SURPLUS | 94 | 0.02% | 1 |
| CENT MNTNCE REVOLVING | 1 | .00% | 0 |
| MOVERS & DELIVERY | 168 | 0.04% | 1 |
| TELECOMMUNICATIONS | 8 | .00% | 0 |
| RESOURCE RECOVERY | 27 | 0.01% | 0 |
| MICROGRAPHICS | 65 | 0.01% | 0 |
| CENTRAL STORES | 164 | 0.04% | 1 |
| STATE REG-DOCUMENTS | 133 | 0.03% | 1 |
| ADDRESSING & INSERT | 29 | 0.01% | 0 |
| STATE PRINTER | 455 | 0.10% | 3 |
| COMMUTER VAN | 36 | 0.01% | 0 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 4,090 | 0.90% | 25 |
| ARTS BOARD | 122 | 0.03% | 1 |
| ATTORNEY GENERAL | 2,811 | 0.62% | 17 |
| AUDITOR | 547 | 0.12% | 3 |
| COMMERCE | 1,596 | 0.35% | 10 |
| COMMUNITY COLLEGE BD | 58,459 | 12.86% | 360 |
| CORRECTIONS | 29,480 | 6.48% | 182 |
| COUNTY ATTY COUNCIL | 35 | 0.01% | 0 |
| ECONOMIC SECURITY | 6,844 | 1.51% | 42 |
| EDUCATION | 9,758 | 2.15% | 60 |
| EMPLOYEE RELATIONS | 1,144 | 0.25% | 7 |
| ENERGY, ECONOMIC DVLP | 1,713 | 0.38% | 11 |
| FINANCE | 1,023 | 0.22% | 6 |
| GOVERNOR | 497 | 0.11% | 3 |
| HANDICAPPED COUNCIL | 116 | 0.02% | 1 |
| HEALTH | 8,056 | 1.77% | 50 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 105 | 0.02% | 1 |
| NURSING | 203 | 0.04% | 1 |
| PHARMACY | 85 | 0.02% | 1 |
| DENTISTRY | 60 | 0.01% | 0 |
| CHIROPRACTORS | 17 | .00% | 0 |
| PSYCHOLOGY | 12 | .00% | 0 |
| OPTOMETRY | 15 | .00% | 0 |
| NURSING HOME ADM | 54 | 0.01% | 0 |
| PODIATRY | 1 | .00% | 0 |
| VETERINARY MEDICINE | 11 | .00% | 0 |
| HEARING EXAMINER | 700 | 0.15% | 4 |
| HIGHER ED COORD BD | 588 | 0.13% | 4 |
| HIGHER ED FAC AUTH | 53 | 0.01% | 0 |

SCHEDULE 20.5

STATE OF MINNESOTA

ADMINISTRATION- MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-INVENTORY MGMT

| | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| USER DEPARTMENT | | | |
| HOUSING FINANCE | 1,072 | 0.24% | 7 |
| HUMAN RIGHTS | 521 | 0.11% | 3 |
| INDIAN AFFAIRS | 69 | 0.02% | 0 |
| INVESTMENT BOARD | 296 | 0.07% | 2 |
| IRON RANGE RESOURCES | 1,835 | 0.40% | 11 |
| LABOR & INDUSTRY | 2,348 | 0.52% | 14 |
| LEGISLATIVE AUDIT | 671 | 0.15% | 4 |
| LEGISLATURE | 1,315 | 0.29% | 8 |
| MEDIATION SVCS | 217 | 0.05% | 1 |
| MILITARY AFFAIRS | 4,247 | 0.93% | 26 |
| MECC | 1,479 | 0.33% | 9 |
| NATURAL RESOURCES | 34,105 | 7.50% | 210 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 13 | .00% | 0 |
| BARBERS | 44 | 0.01% | 0 |
| ELECTRICITY | 211 | 0.05% | 1 |
| ARCHITECTS & ENG | 104 | 0.02% | 1 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 1 | .00% | 0 |
| ACCOUNTANCY | 42 | 0.01% | 0 |
| PEACE OFFICERS | 84 | 0.02% | 1 |
| PLANNING | 1,649 | 0.36% | 10 |
| POLLUTION CONTROL | 4,943 | 1.09% | 30 |
| PUB EMP RET ASSN | | 0.00% | 0 |
| PUBLIC SAFETY | 19,108 | 4.20% | 118 |
| PUBLIC SERVICE | 1,461 | 0.32% | 9 |
| PUBLIC UTIL COMM | 489 | 0.11% | 3 |
| REVENUE | 7,918 | 1.74% | 49 |
| SECRETARY OF STATE | 510 | 0.11% | 3 |
| SENTENCE GUIDELINES | 45 | 0.01% | 0 |
| STATE RETIREMENT | 307 | 0.07% | 2 |
| STATE UNIV SYSTEM | 98,126 | 21.58% | 604 |
| SUPREME COURT | 1,277 | 0.28% | 8 |
| TEACHERS RETIREMENT | 355 | 0.08% | 2 |
| TRANSPORTATION | 49,335 | 10.85% | 304 |
| TREASURER | 280 | 0.06% | 2 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 8,518 | 1.87% | 52 |
| WASTE MGMT BD | 240 | 0.05% | 1 |
| WATER PLAN BD | 80 | 0.02% | 0 |
| WELFARE-CENT OFFICE | 11,549 | 2.54% | 71 |
| WELFARE-INSTITUTIONS | 57,971 | 12.75% | 357 |
| ZOO | 3,642 | 0.80% | 22 |
| OTHER | 1,236 | 0.27% | 12 |
| TOTAL | 454,694 | 100.00% | 2,800 |

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 9-14-87

SOURCE: FIXED ASSET SUMMARY REPORT

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-CONTRACT MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | NET ALLOCATION |
|------------------------|---------------------|--------------------------|-------------------|
| AGRICULTURE | 315 | 4.40% | 24 |
| ARTS BOARD | 0 | 0.00% | 0 |
| ATTORNEY GENERAL | 0 | 0.00% | 0 |
| AUDITOR | 14 | 0.20% | 1 |
| COMMERCE | 11 | 0.15% | 1 |
| COMMUNITY COLLEGE BD | 122 | 1.71% | 9 |
| CORRECTIONS | 319 | 4.46% | 24 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 1,485 | 20.76% | 111 |
| EDUCATION | 83 | 1.16% | 6 |
| EMPLOYEE RELATIONS | 0 | 0.00% | 0 |
| ENERGY, ECONOMIC DVLPR | 297 | 4.01% | 22 |
| FINANCE | 0 | 0.00% | 0 |
| GOVERNOR | 0 | 0.00% | 0 |
| HANDICAPPED COUNCIL | 0 | 0.00% | 0 |
| HEALTH | 178 | 2.47% | 13 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1 | 0.01% | 0 |
| NURSING | 0 | 0.00% | 0 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 0 | 0.00% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 11 | 0.15% | 1 |
| HIGHER ED COORD BD | 125 | 1.75% | 9 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 17 | 0.24% | 1 |
| HUMAN RIGHTS | 1 | 0.01% | 0 |
| INDIAN AFFAIRS | 1 | 0.01% | 0 |
| INVESTMENT BOARD | 0 | 0.00% | 0 |
| IRON RANGE RESOURCES | 155 | 2.15% | 11 |
| LABOR & INDUSTRY | 0 | 0.00% | 0 |
| LEGISLATIVE AUDIT | 0 | 0.00% | 0 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 0 | 0.00% | 0 |
| MILITARY AFFAIRS | 0 | 0.00% | 0 |
| MECC | 11 | 0.15% | 1 |
| NATURAL RESOURCES | 515 | 7.24% | 37 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 0 | 0.00% | 0 |
| BARBERS | 0 | 0.00% | 0 |
| ELECTRICITY | 0 | 0.00% | 0 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |

SCHEDULE 20.6

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-CONTRACT MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| ACCOUNTANCY | 0 | 0.00% | 0 |
| PEACE OFFICERS | 0 | 0.00% | 0 |
| PLANNING | 287 | 4.01% | 22 |
| POLLUTION CONTROL | 172 | 1.01% | 5 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 162 | 2.26% | 12 |
| PUBLIC SERVICE | 4 | 0.06% | 0 |
| PUBLIC UTIL COMM | 0 | 0.00% | 0 |
| REVENUE | 0 | 0.00% | 0 |
| SECRETARY OF STATE | 0 | 0.00% | 0 |
| SENTENCE GUIDELINES | 0 | 0.00% | 0 |
| STATE RETIREMENT | 0 | 0.06% | 0 |
| STATE UNIV SYSTEM | 85 | 1.18% | 2 |
| SUPREME COURT | 0 | 0.00% | 0 |
| TEACHERS RETIREMENT | 0 | 0.00% | 0 |
| TRANSPORTATION | 1,945 | 27.18% | 146 |
| TREASURER | 0 | 0.00% | 0 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 0 | 0.00% | 0 |
| WASTE MGMT BD | 146 | 0.54% | 3 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 541 | 7.55% | 41 |
| WELFARE-INSTITUTIONS | 0 | 0.00% | 0 |
| ISO | 22 | 0.31% | 1 |
| OTHER | 244 | 3.41% | 20 |
| TOTAL | 7,154 | 100.00% | 508 |

ALLOCATION BASIS: NUMBER OF CONTRACTS PROCESSED F.Y. 3
SOURCE: DIVISION REPORT

SCHEDULE 20.7

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION- TELECOMMUNICATIONS

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | NET ALLOCATION |
|-------------------------|---------------------|--------------------------|-------------------|
| ADMINISTRATION | | | |
| STATE AGENCY SVCS | 10,182 | 0.10% | 17 |
| PUBLIC SERVICE | 167,916 | 1.69% | 287 |
| ISB | 137,351 | 1.38% | 235 |
| MOTOR POOL | 4,239 | 0.04% | 7 |
| OFFICE EQUIPMENT REPAIR | 1,956 | 0.02% | 3 |
| FEDERAL SURPLUS | 3,898 | 0.04% | 7 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 210 | .00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 971 | 0.01% | 2 |
| MICROGRAPHICS | 1,552 | 0.02% | 3 |
| CENTRAL STORES | 2,433 | 0.02% | 4 |
| STATE REG-DOCUMENTS | 8,615 | 0.09% | 15 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 5,510 | 0.06% | 9 |
| COMMUTER VAN | 243 | .00% | 0 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| RURAL REHAB | 2,261 | 0.02% | 4 |
| AGRICULTURE | 135,484 | 1.36% | 232 |
| ARTS BOARD | 9,561 | 0.10% | 16 |
| ATTORNEY GENERAL | 148,967 | 1.50% | 255 |
| AUDITOR | 26,995 | 0.27% | 46 |
| COMMERCE | 68,191 | 0.68% | 117 |
| COMMUNITY COLLEGE BD | 517,501 | 5.20% | 985 |
| CORRECTIONS | 367,904 | 3.69% | 629 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 1,084,533 | 10.89% | 1,356 |
| EDUCATION | 298,538 | 2.90% | 494 |
| EMPLOYEE RELATIONS | 34,033 | 0.34% | 58 |
| ENERGY, ECONOMIC DVLP | 109,917 | 1.10% | 188 |
| FINANCE | 82,066 | 0.82% | 140 |
| GOVERNOR | 72,934 | 0.73% | 125 |
| HANDICAPPED COUNCIL | 6,094 | 0.06% | 10 |
| HEALTH | 220,424 | 2.21% | 377 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 4,159 | 0.04% | 7 |
| NURSING | 4,957 | 0.05% | 8 |
| PHARMACY | 2,204 | 0.02% | 4 |
| DENTISTRY | 2,210 | 0.02% | 4 |
| CHIROPRACTORS | 613 | 0.01% | 1 |
| PSYCHOLOGY | 442 | .00% | 1 |
| OPTOMETRY | 531 | 0.01% | 1 |
| NURSING HOME ADM | 1,023 | 0.01% | 2 |
| PODIATRY | 633 | 0.01% | 1 |
| VETERINARY MEDICINE | 598 | 0.01% | 1 |
| HEARING EXAMINER | 18,833 | 0.19% | 32 |
| HIGHER ED COORD BD | 33,446 | 0.34% | 57 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 72,401 | 0.73% | 124 |

SCHEDULE 20.7

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION- TELECOMMUNICATIONS

| | ALLOCATION UNITS | ALLOCATED NET PERCENT | NET ALLOCATION |
|----------------------|---------------------|--------------------------|-------------------|
| USER DEPARTMENT | | | |
| HUMAN RIGHTS | 25,085 | 0.25% | 43 |
| INDIAN AFFAIRS | 3,664 | 0.04% | 6 |
| INVESTMENT BOARD | 16,681 | 0.17% | 29 |
| IRON RANGE RESOURCES | 33,106 | 0.33% | 57 |
| LABOR & INDUSTRY | 74,447 | 0.75% | 127 |
| LEGISLATIVE AUDIT | 16,357 | 0.16% | 28 |
| LEGISLATURE | 459,784 | 4.62% | 787 |
| MEDIATION SVCS | 7,943 | 0.08% | 14 |
| MILITARY AFFAIRS | 49,527 | 0.50% | 85 |
| MECC | 48,000 | 0.48% | 82 |
| NATURAL RESOURCES | 658,689 | 6.61% | 1,127 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 650 | 0.01% | 1 |
| BARBERS | 587 | 0.01% | 1 |
| ELECTRICITY | 8,348 | 0.08% | 14 |
| ARCHITECTS & ENG | 2,107 | 0.02% | 4 |
| WATCHMAKERS | 486 | .00% | 1 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 1,504 | 0.02% | 3 |
| PEACE OFFICERS | 6,380 | 0.06% | 11 |
| PLANNING | 53,865 | 0.54% | 92 |
| POLLUTION CONTROL | 165,423 | 1.66% | 283 |
| PUB EMP RET ASSN | 18,448 | 0.19% | 32 |
| PUBLIC SAFETY | 726,693 | 7.30% | 1,243 |
| PUBLIC SERVICE | 29,485 | 0.30% | 50 |
| PUBLIC UTIL COMM | 12,916 | 0.13% | 22 |
| REVENUE | 301,212 | 3.02% | 515 |
| SECRETARY OF STATE | 12,417 | 0.12% | 21 |
| SENTENCE GUIDELINES | 2,286 | 0.02% | 4 |
| STATE RETIREMENT | 7,256 | 0.07% | 12 |
| STATE UNIV SYSTEM | 1,453,713 | 14.60% | 2,487 |
| SUPREME COURT | 52,785 | 0.53% | 90 |
| TEACHERS RETIREMENT | 14,904 | 0.15% | 25 |
| TRANSPORTATION | 985,549 | 9.90% | 1,686 |
| TREASURER | 15,740 | 0.16% | 27 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 50,649 | 0.51% | 87 |
| WASTE MGMT BD | 19,823 | 0.20% | 34 |
| WATER PLAN BD | 3,460 | 0.03% | 6 |
| WELFARE-CENT OFFICE | 325,412 | 3.27% | 557 |
| WELFARE-INSTITUTIONS | 491,405 | 4.93% | 841 |
| ZOO | 49,913 | 0.50% | 85 |
| OTHER | 88,603 | 0.89% | 154 |
| TOTAL | 9,957,831 | 100.00% | 17,037 |

ALLOCATION BASIS: F.Y. 1983 TELEPHONE CHARGES (OBJECT CODE 202)

SOURCE: COMPUTER REPORT

SCHEDULE 20.8

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-FORMS MANAGEMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| STATE AGENCY SVCS | 93 | 0.35% | 3 |
| PUBLIC SERVICE | 59 | 0.22% | 2 |
| ISB | 106 | 0.40% | 3 |
| MOTOR POOL | 31 | 0.12% | 1 |
| OFFICE EQUIPMENT REPAIR | 0 | 0.00% | 0 |
| FEDERAL SURPLUS | 0 | 0.00% | 0 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 0 | 0.00% | 0 |
| MICROGRAPHICS | 0 | 0.00% | 0 |
| CENTRAL STORES | 0 | 0.00% | 0 |
| STATE REG-DOCUMENTS | 8 | 0.03% | 0 |
| ADDRESSING & INSERT | 10 | 0.04% | 0 |
| STATE PRINTER | 31 | 0.12% | 1 |
| COMMUTER VAN | 0 | 0.00% | 0 |
| CAPITOL PARKING | 0 | 0.00% | 0 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 614 | 2.30% | 18 |
| ARTS BOARD | 16 | 0.06% | 0 |
| ATTORNEY GENERAL | 27 | 0.10% | 1 |
| AUDITOR | 47 | 0.18% | 1 |
| COMMERCE | 416 | 1.56% | 12 |
| COMMUNITY COLLEGE BD | 1,910 | 7.14% | 55 |
| CORRECTIONS | 1,126 | 4.21% | 32 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 1,272 | 4.76% | 36 |
| EDUCATION | 853 | 3.19% | 24 |
| EMPLOYEE RELATIONS | 223 | 0.83% | 6 |
| ENERGY, ECONOMIC DVLP | 101 | 0.38% | 3 |
| FINANCE | 188 | 0.70% | 5 |
| GOVERNOR | 7 | 0.03% | 0 |
| HANDICAPPED COUNCIL | 8 | 0.03% | 0 |
| HEALTH | 1,034 | 3.87% | 30 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 26 | 0.10% | 1 |
| NURSING | 121 | 0.45% | 3 |
| PHARMACY | 47 | 0.18% | 1 |
| DENTISTRY | 37 | 0.14% | 1 |
| CHIROPRACTORS | 9 | 0.03% | 0 |
| PSYCHOLOGY | 14 | 0.05% | 0 |
| OPTOMETRY | 12 | 0.04% | 0 |
| NURSING HOME ADM | 15 | 0.06% | 0 |
| PODIATRY | 5 | 0.02% | 0 |
| VETERINARY MEDICINE | 9 | 0.03% | 0 |
| HEARING EXAMINER | 66 | 0.25% | 2 |
| HIGHER ED COORD BD | 23 | 0.09% | 1 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |

SCHEDULE 20.8

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-FORMS MANAGEMENT

| | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| USER DEPARTMENT | | | |
| HOUSING FINANCE | 248 | 0.93% | 7 |
| HUMAN RIGHTS | 32 | 0.12% | 1 |
| INDIAN AFFAIRS | 6 | 0.02% | 0 |
| INVESTMENT BOARD | 66 | 0.25% | 2 |
| IRON RANGE RESOURCES | 15 | 0.06% | 0 |
| LABOR & INDUSTRY | 280 | 1.05% | 8 |
| LEGISLATIVE AUDIT | 0 | 0.00% | 0 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 51 | 0.19% | 1 |
| MILITARY AFFAIRS | 991 | 3.70% | 28 |
| MECC | 66 | 0.25% | 2 |
| NATURAL RESOURCES | 1,313 | 4.91% | 38 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 12 | 0.04% | 0 |
| BARBERS | 27 | 0.10% | 1 |
| ELECTRICITY | 80 | 0.30% | 2 |
| ARCHITECTS & ENG | 30 | 0.11% | 1 |
| WATCHMAKERS | 8 | 0.03% | 0 |
| ABSTRACTORS | 6 | 0.02% | 0 |
| ACCOUNTANCY | 27 | 0.10% | 1 |
| PEACE OFFICERS | 41 | 0.15% | 1 |
| PLANNING | 236 | 0.88% | 7 |
| POLLUTION CONTROL | 235 | 0.88% | 7 |
| PUB EMP RET ASSN | 71 | 0.27% | 2 |
| PUBLIC SAFETY | 1,237 | 4.62% | 35 |
| PUBLIC SERVICE | 88 | 0.33% | 3 |
| PUBLIC UTIL COMM | 3 | 0.01% | 0 |
| REVENUE | 1,279 | 4.78% | 37 |
| SECRETARY OF STATE | 134 | 0.50% | 4 |
| SENTENCE GUIDELINES | 5 | 0.02% | 0 |
| STATE RETIREMENT | 137 | 0.51% | 4 |
| STATE UNIV SYSTEM | 5,561 | 20.79% | 159 |
| SUPREME COURT | 76 | 0.28% | 2 |
| TEACHERS RETIREMENT | 117 | 0.44% | 3 |
| TRANSPORTATION | 2,251 | 8.41% | 64 |
| TREASURER | 44 | 0.16% | 1 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 134 | 0.50% | 4 |
| WASTE MGMT BD | 1 | .00% | 0 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 938 | 3.51% | 27 |
| WELFARE-INSTITUTIONS | 1,885 | 7.05% | 54 |
| ZOO | 126 | 0.47% | 4 |
| OTHER | 329 | 1.23% | 12 |
| TOTAL | 26,750 | 100.00% | 764 |

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN F.Y. 1983
SOURCE: DIVISION RECORDS

SCHEDULE 20.9

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | RECORDS CENTER | INVNTY MGMT | CONTRACT MGMT | TELE- COMM | FORMS MGMT |
|-----------------------|-------|-------------------|----------------|------------------|---------------|---------------|
| ADMINISTRATION | | | | | | |
| STATE AGENCY SVCS | 126 | 102 | 4 | 0 | 17 | 3 |
| PUBLIC SERVICE | 293 | 1 | 3 | 0 | 287 | 2 |
| ISB | 269 | 1 | 30 | 0 | 238 | 3 |
| MOTOR POOL | 15 | 0 | 7 | 0 | 7 | 1 |
| OFFICE EQUIP REPAIR | 6 | 0 | 3 | 0 | 3 | 0 |
| FEDERAL SURPLUS | 8 | 0 | 1 | 0 | 7 | 0 |
| CENT MNTNCE REVOLVING | 0 | 0 | 0 | 0 | 0 | 0 |
| MOVERS & DELIVERY | 1 | 0 | 1 | 0 | 0 | 0 |
| TELECOMMUNICATIONS | 0 | 0 | 0 | 0 | 0 | 0 |
| RESOURCE RECOVERY | 2 | 0 | 0 | 0 | 2 | 0 |
| MICROGRAPHICS | 3 | 0 | 0 | 0 | 3 | 0 |
| CENTRAL STORES | 5 | 0 | 1 | 0 | 4 | 0 |
| STATE REG-DOCUMENTS | 16 | 0 | 1 | 0 | 15 | 0 |
| ADDRESSING & INSERT | 0 | 0 | 0 | 0 | 0 | 0 |
| STATE PRINTER | 13 | 0 | 3 | 0 | 9 | 1 |
| COMMUTER VAN | 0 | 0 | 0 | 0 | 0 | 0 |
| CAPITOL PARKING | 0 | 0 | 0 | 0 | 0 | 0 |
| RURAL REHAB | 4 | 0 | 0 | 0 | 4 | 0 |
| AGRICULTURE | 360 | 61 | 28 | 24 | 200 | 18 |
| ARTS BOARD | 16 | 1 | 1 | 0 | 14 | 0 |
| ATTORNEY GENERAL | 256 | 57 | 17 | 0 | 255 | 1 |
| AUDITOR | 51 | 0 | 3 | 1 | 46 | 1 |
| COMMERCE | 150 | 10 | 10 | 1 | 117 | 12 |
| COMMUNITY COLLEGE ED | 1,707 | 0 | 360 | 0 | 835 | 55 |
| CORRECTIONS | 922 | 55 | 182 | 24 | 629 | 22 |
| COUNTY ATT- COUNCIL | 0 | 0 | 0 | 0 | 0 | 0 |
| ECONOMIC SECURITY | 1,701 | 256 | 82 | 111 | 1,656 | 28 |
| EDUCATION | 600 | 16 | 60 | 6 | 494 | 24 |
| EMPLOYEE RELATIONS | 77 | 1 | 7 | 0 | 55 | 0 |
| ENERGY, ECONOMIC DVLP | 272 | 3 | 11 | 22 | 196 | 7 |
| FINANCE | 214 | 117 | 1 | 0 | 140 | 5 |
| GOVERNOR | 128 | 0 | 0 | 0 | 128 | 0 |
| HANDICAPPED COUNCIL | 12 | 1 | 1 | 0 | 10 | 0 |
| HEALTH | 562 | 95 | 50 | 10 | 377 | 20 |
| HEALTH LIC BDR | | | | | | |
| MEDICAL EXAMINERS | 9 | 0 | 1 | 0 | 7 | 1 |
| NURSING | 27 | 15 | 1 | 0 | 8 | 7 |
| PHARMACY | 5 | 0 | 1 | 0 | 4 | 0 |
| DENTISTRY | 5 | 0 | 0 | 0 | 4 | 1 |
| CHIROPRACTORS | 1 | 0 | 0 | 0 | 1 | 0 |
| PSYCHOLOGY | 1 | 0 | 0 | 0 | 1 | 0 |
| OPTOMETRY | 1 | 0 | 0 | 0 | 1 | 0 |
| NURSING HOME ADM | 2 | 0 | 0 | 0 | 2 | 0 |
| PODIATRY | 1 | 0 | 1 | 0 | 1 | 0 |
| VETERINARY MEDICINE | 1 | 0 | 0 | 0 | 1 | 0 |
| HEARING EXAMINER | 61 | 21 | 4 | 2 | 22 | 2 |

SCHEDULE 10.9

STATE OF MINNESOTA

ADMINISTRATION-MANAGEMENT SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | RECORDS CENTER | INVTNRY MGMT | CONTRACT MGMT | TELE- COMM | FORMS MGMT |
|----------------------|--------|-------------------|-----------------|------------------|---------------|---------------|
| HIGHER ED COORD BD | 71 | 0 | 4 | -9 | 57 | 1 |
| HIGHER ED FAC AUTH | 0 | 0 | 0 | 0 | 0 | 0 |
| HOUSING FINANCE | 188 | 49 | 7 | 1 | 124 | 7 |
| HUMAN RIGHTS | 51 | 4 | 3 | 0 | 43 | 1 |
| INDIAN AFFAIRS | 6 | 0 | 0 | 0 | 6 | 0 |
| INVESTMENT BOARD | 32 | 0 | 2 | 0 | 29 | 2 |
| IRON RANGE RESOURCES | 88 | 0 | 11 | 20 | 57 | 0 |
| LABOR & INDUSTRY | 368 | 219 | 14 | 0 | 127 | 8 |
| LEGISLATIVE AUDIT | 33 | 1 | 4 | 0 | 28 | 0 |
| LEGISLATURE | 803 | 8 | 8 | 0 | 787 | 0 |
| MEDIATION SVCS | 16 | 0 | 1 | 0 | 14 | 1 |
| MILITARY AFFAIRS | 246 | 107 | 26 | 0 | 85 | 28 |
| MEDC | 95 | 0 | 9 | 2 | 82 | 2 |
| NATURAL RESOURCES | 1,438 | 24 | 210 | 38 | 1,127 | 78 |
| NON-HEALTH LIC BDS | | | | | | |
| BOXING | 1 | 0 | 0 | 0 | 1 | 0 |
| BARBERS | 2 | 0 | 0 | 0 | 1 | 1 |
| ELECTRICITY | 48 | 21 | 1 | 0 | 14 | 2 |
| ARCHITECTS & ENG | 6 | 0 | 1 | 0 | 4 | 1 |
| WATCHMAKERS | 1 | 0 | 0 | 0 | 1 | 0 |
| ABSTRACTORS | 0 | 0 | 0 | 0 | 0 | 0 |
| ACCOUNTANCY | 4 | 0 | 0 | 0 | 3 | 1 |
| PEACE OFFICERS | 13 | 0 | 1 | 0 | 11 | 1 |
| PLANNING | 137 | 6 | 10 | 22 | 92 | 7 |
| POLLUTION CONTROL | 331 | 6 | 30 | 5 | 283 | 7 |
| PUB EMP RET ASSEN | 34 | 0 | 1 | 0 | 22 | 2 |
| PUBLIC SAFETY | 1,408 | 0 | 118 | 12 | 1,247 | 35 |
| PUBLIC SERVICE | 22 | 6 | 3 | 0 | 5 | 7 |
| PUBLIC UTIL COMM | 25 | 0 | 3 | 0 | 22 | 0 |
| REVENUE | 774 | 133 | 19 | 0 | 513 | 27 |
| SECRETARY OF STATE | 42 | 14 | 3 | 0 | 21 | 4 |
| SENTENCE GUIDELINES | 4 | 0 | 0 | 0 | 4 | 0 |
| STATE RETIREMENT | 18 | 0 | 0 | 0 | 18 | 0 |
| STATE UNIV SYSTEM | 2,282 | 6 | 604 | 6 | 2,487 | 159 |
| SUPREME COURT | 100 | 0 | 6 | 0 | 90 | 2 |
| TEACHERS RETIREMENT | 31 | 0 | 0 | 0 | 25 | 7 |
| TRANSPORTATION | 2,200 | 0 | 304 | 146 | 1,455 | 64 |
| TREASURER | 50 | 20 | 2 | 0 | 27 | 1 |
| UNIV OF MINN | 0 | 0 | 0 | 0 | 0 | 0 |
| VETERANS AFFAIRS | 143 | 0 | 52 | 0 | 87 | 4 |
| WASTE MGMT BD | 38 | 0 | 1 | 3 | 34 | 0 |
| WATER PLAN ED | 6 | 0 | 0 | 0 | 6 | 0 |
| WELFARE-CENT OFFICE | 942 | 246 | 71 | 41 | 557 | 27 |
| WELFARE-INSTITUTIONS | 1,355 | 100 | 257 | 0 | 841 | 54 |
| CEO | 117 | 0 | 32 | 2 | 65 | 4 |
| OTHER | 225 | 27 | 12 | 20 | 154 | 12 |
| TOTAL | 27,070 | 1,891 | 2,600 | 578 | 17,007 | 764 |

STATE OF MINNESOTA
Administration-State Agency Services
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 21.2

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

ALLOCATED ADDITIONS:

ADMINISTRATION

| | |
|------------------------|-------|
| GENERAL SUPPORT | 4,151 |
| REAL ESTATE MANAGEMENT | 10 |
| MANAGEMENT SERVICES | 126 |
| STATE AGENCY SERVICES | 3,679 |

FINANCE

| | |
|------------|--------|
| BUDGET | 4,920 |
| ACCOUNTING | 11,956 |
| OTHER | 1,765 |

EMPLOYEE RELATIONS

5,515

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

0

TREASURER

70

ATTORNEY GENERAL

0

LABOR AND INDUSTRY-WKRS COMP

0

TOTAL ALLOCATED ADDITIONS

32,192

TOTAL TO BE ALLOCATED

32,192

SCHEDULE 21.3

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | PROCURE | EMPLOYEE ASSIST | CENTRAL MAIL |
|-------------------------------|--------|---------|-----------------|--------------|
| ALLOCATED ADDITIONS | 32,192 | 23,929 | 3,680 | 4,583 |
| COST BY FUNCTION | 32,192 | 23,929 | 3,680 | 4,583 |
| ALLOCABLE COSTS DISALLOWED | 32,192 | 23,929 | 3,680 | 4,583 |
| NET ALLOCATION | 32,192 | 23,929 | 3,680 | 4,583 |

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-PROCUREMENT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 119 | 0.31% | 73 |
| ISB | 556 | 1.43% | 341 |
| MOTOR POOL | 46 | 0.12% | 28 |
| OFFICE EQUIPMENT REPAIR | 10 | 0.03% | 6 |
| FEDERAL SURPLUS | 14 | 0.04% | 9 |
| CENT MNTNCE REVOLVING | 14 | 0.04% | 9 |
| MOVERS & DELIVERY | 14 | 0.04% | 9 |
| TELECOMMUNICATIONS | 29 | 0.07% | 18 |
| RESOURCE RECOVERY | 7 | 0.02% | 4 |
| MICROGRAPHICS | 40 | 0.10% | 25 |
| CENTRAL STORES | 141 | 0.36% | 87 |
| STATE REG-DOCUMENTS | 81 | 0.21% | 50 |
| ADDRESSING & INSERT | 11 | 0.03% | 7 |
| STATE PRINTER | 42 | 0.11% | 26 |
| COMMUTER VAN | 2 | 0.01% | 1 |
| CAPITOL PARKING | 15 | 0.04% | 9 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 1,321 | 3.39% | 811 |
| ARTS BOARD | 20 | 0.05% | 12 |
| ATTORNEY GENERAL | 190 | 0.49% | 117 |
| AUDITOR | 73 | 0.19% | 45 |
| COMMERCE | 185 | 0.47% | 114 |
| COMMUNITY COLLEGE BD | 2,734 | 7.01% | 1,679 |
| CORRECTIONS | 2,645 | 6.79% | 1,624 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 3,064 | 7.86% | 1,881 |
| EDUCATION | 1,084 | 2.78% | 666 |
| EMPLOYEE RELATIONS | 110 | 0.28% | 68 |
| ENERGY, ECONOMIC DVLP | 407 | 1.04% | 250 |
| FINANCE | 99 | 0.25% | 61 |
| GOVERNOR | 78 | 0.20% | 48 |
| HANDICAPPED COUNCIL | 29 | 0.07% | 18 |
| HEALTH | 1,170 | 3.00% | 718 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 10 | 0.03% | 6 |
| NURSING | 10 | 0.03% | 6 |
| PHARMACY | 6 | 0.02% | 4 |
| DENTISTRY | 23 | 0.06% | 14 |
| CHIROPRACTORS | 5 | 0.01% | 3 |
| PSYCHOLOGY | 8 | 0.02% | 5 |
| OPTOMETRY | 8 | 0.02% | 5 |
| NURSING HOME ADM | 3 | 0.01% | 2 |
| PODIATRY | 5 | 0.01% | 3 |
| VETERINARY MEDICINE | 4 | 0.01% | 2 |
| HEARING EXAMINER | 195 | 0.50% | 120 |
| HIGHER ED COORD BD | 204 | 0.52% | 125 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 163 | 0.42% | 100 |
| HUMAN RIGHTS | 79 | 0.20% | 49 |

SCHEDULE 21.4

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-PROCUREMENT

| | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| USER DEPARTMENT | | | |
| INDIAN AFFAIRS | 8 | 0.02% | 5 |
| INVESTMENT BOARD | 28 | 0.07% | 17 |
| IRON RANGE RESOURCES | 368 | 0.94% | 226 |
| LABOR & INDUSTRY | 294 | 0.75% | 180 |
| LEGISLATIVE AUDIT | 19 | 0.05% | 12 |
| LEGISLATURE | 49 | 0.13% | 30 |
| MEDIATION SVCS | 13 | 0.03% | 8 |
| MILITARY AFFAIRS | 295 | 0.76% | 181 |
| MECC | 644 | 1.65% | 395 |
| NATURAL RESOURCES | 3,560 | 9.13% | 2,186 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 3 | 0.01% | 2 |
| BARBERS | 8 | 0.02% | 5 |
| ELECTRICITY | 38 | 0.10% | 23 |
| ARCHITECTS & ENG | 10 | 0.03% | 6 |
| WATCHMAKERS | 3 | 0.01% | 2 |
| ABSTRACTORS | 1 | .00% | 1 |
| ACCOUNTANCY | 8 | 0.02% | 5 |
| PEACE OFFICERS | 32 | 0.08% | 20 |
| PLANNING | 410 | 1.05% | 252 |
| POLLUTION CONTROL | 482 | 1.24% | 296 |
| PUB EMP RET ASSN | 62 | 0.16% | 38 |
| PUBLIC SAFETY | 1,761 | 4.52% | 1,081 |
| PUBLIC SERVICE | 63 | 0.16% | 39 |
| PUBLIC UTIL COMM | 22 | 0.06% | 14 |
| REVENUE | 616 | 1.58% | 378 |
| SECRETARY OF STATE | 67 | 0.17% | 41 |
| SENTENCE GUIDELINES | 11 | 0.03% | 7 |
| STATE RETIREMENT | 86 | 0.22% | 53 |
| STATE UNIV SYSTEM | 3,513 | 9.01% | 2,157 |
| SUPREME COURT | 178 | 0.46% | 109 |
| TEACHERS RETIREMENT | 88 | 0.23% | 54 |
| TRANSPORTATION | 6,079 | 15.60% | 3,732 |
| TREASURER | 96 | 0.25% | 59 |
| UNIV OF MINN | 2 | 0.01% | 1 |
| VETERANS AFFAIRS | 181 | 0.46% | 111 |
| WASTE MGMT BD | 87 | 0.22% | 53 |
| WATER PLAN BD | 6 | 0.02% | 4 |
| WELFARE-CENT OFFICE | 1,543 | 3.96% | 947 |
| WELFARE-INSTITUTIONS | 2,195 | 5.63% | 1,348 |
| ZOO | 504 | 1.29% | 309 |
| OTHER | 470 | 1.21% | 284 |
| TOTAL | 38,976 | 100.00% | 23,929 |

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1983

SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 21.5

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 23 | 0.08% | 3 |
| ISB | 248 | 0.81% | 30 |
| MOTOR POOL | 17 | 0.06% | 2 |
| OFFICE EQUIPMENT REPAIR | 9 | 0.03% | 1 |
| FEDERAL SURPLUS | 7 | 0.02% | 1 |
| CENT MNTNCE REVOLVING | 4 | 0.01% | 0 |
| MOVERS & DELIVERY | 11 | 0.04% | 1 |
| TELECOMMUNICATIONS | 2 | 0.01% | 0 |
| RESOURCE RECOVERY | 3 | 0.01% | 0 |
| MICROGRAPHICS | 16 | 0.05% | 2 |
| CENTRAL STORES | 12 | 0.04% | 1 |
| STATE REG-DOCUMENTS | 14 | 0.05% | 2 |
| ADDRESSING & INSERT | 8 | 0.03% | 1 |
| STATE PRINTER | 37 | 0.12% | 4 |
| COMMUTER VAN | 1 | .00% | 0 |
| CAPITOL PARKING | 2 | 0.01% | 0 |
| RURAL REHAB | 2 | 0.01% | 0 |
| AGRICULTURE | 397 | 1.29% | 48 |
| ARTS BOARD | 10 | 0.03% | 1 |
| ATTORNEY GENERAL | 285 | 0.93% | 34 |
| AUDITOR | 101 | 0.33% | 12 |
| COMMERCE | 215 | 0.70% | 26 |
| COMMUNITY COLLEGE BD | 1,777 | 5.80% | 213 |
| CORRECTIONS | 1,662 | 5.42% | 199 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 2,204 | 7.19% | 265 |
| EDUCATION | 666 | 2.17% | 80 |
| EMPLOYEE RELATIONS | 96 | 0.31% | 12 |
| ENERGY, ECONOMIC DVLP | 114 | 0.37% | 14 |
| FINANCE | 114 | 0.37% | 14 |
| GOVERNOR | 40 | 0.13% | 5 |
| HANDICAPPED COUNCIL | 11 | 0.04% | 1 |
| HEALTH | 611 | 1.99% | 73 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 10 | 0.03% | 1 |
| NURSING | 16 | 0.05% | 2 |
| PHARMACY | 7 | 0.02% | 1 |
| DENTISTRY | 4 | 0.01% | 0 |
| CHIROPRACTORS | 1 | .00% | 0 |
| PSYCHOLOGY | 2 | 0.01% | 0 |
| OPTOMETRY | 1 | .00% | 0 |
| NURSING HOME ADM | 21 | 0.07% | 3 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 1 | .00% | 0 |
| HEARING EXAMINER | 54 | 0.18% | 6 |
| HIGHER ED COORD BD | 68 | 0.22% | 8 |
| HIGHER ED FAC AUTH | 2 | 0.01% | 0 |

SCHEDULE 21.5

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

| | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| USER DEPARTMENT | | | |
| HOUSING FINANCE | 111 | 0.36% | 13 |
| HUMAN RIGHTS | 49 | 0.16% | 6 |
| INDIAN AFFAIRS | 7 | 0.02% | 1 |
| INVESTMENT BOARD | 25 | 0.08% | 3 |
| IRON RANGE RESOURCES | 93 | 0.27% | 10 |
| LABOR & INDUSTRY | 224 | 0.73% | 27 |
| LEGISLATIVE AUDIT | 61 | 0.20% | 7 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 22 | 0.07% | 3 |
| MILITARY AFFAIRS | 227 | 0.74% | 27 |
| MECC | 74 | 0.24% | 9 |
| NATURAL RESOURCES | 1,510 | 4.92% | 181 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 1 | .00% | 0 |
| BARBERS | 3 | 0.01% | 0 |
| ELECTRICITY | 18 | 0.06% | 2 |
| ARCHITECTS & ENG | 5 | 0.02% | 1 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 3 | 0.01% | 0 |
| PEACE OFFICERS | 8 | 0.03% | 1 |
| PLANNING | 110 | 0.36% | 13 |
| POLLUTION CONTROL | 306 | 1.00% | 37 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 1,659 | 5.41% | 199 |
| PUBLIC SERVICE | 93 | 0.27% | 10 |
| PUBLIC UTIL COMM | 30 | 0.10% | 4 |
| REVENUE | 944 | 3.08% | 113 |
| SECRETARY OF STATE | 36 | 0.12% | 4 |
| SENTENCE GUIDELINES | 6 | 0.02% | 1 |
| STATE RETIREMENT | 38 | 0.12% | 5 |
| STATE UNIV SYSTEM | 3,876 | 12.64% | 465 |
| SUPREME COURT | 126 | 0.41% | 15 |
| TEACHERS RETIREMENT | 46 | 0.15% | 6 |
| TRANSPORTATION | 4,619 | 15.07% | 554 |
| TREASURER | 29 | 0.09% | 3 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 293 | 0.96% | 35 |
| WASTE MGMT BD | 24 | 0.08% | 3 |
| WATER PLAN BD | 6 | 0.02% | 1 |
| WELFARE-CENT OFFICE | 693 | 2.26% | 83 |
| WELFARE-INSTITUTIONS | 5,857 | 19.10% | 703 |
| ZOO | 182 | 0.59% | 22 |
| OTHER | 360 | 1.17% | 47 |
| TOTAL | 30,660 | 100.00% | 3,680 |

ALLOCATION BASIS: F.Y. 1983 ACTUAL EMPLOYEE COUNT
 SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 21.6

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL MAIL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 16,856 | 0.33% | 15 |
| ISB | 1,300 | 0.03% | 1 |
| MOTOR POOL | 353 | 0.01% | 0 |
| OFFICE EQUIPMENT REPAIR | 20 | .00% | 0 |
| FEDERAL SURPLUS | 2,912 | 0.06% | 3 |
| CENT MNTNCE REVOLVING | 0 | 0.00% | 0 |
| MOVERS & DELIVERY | 0 | 0.00% | 0 |
| TELECOMMUNICATIONS | 0 | 0.00% | 0 |
| RESOURCE RECOVERY | 138 | .00% | 0 |
| MICROGRAPHICS | 176 | .00% | 0 |
| CENTRAL STORES | 533 | 0.01% | 0 |
| STATE REG-DOCUMENTS | 41,680 | 0.82% | 38 |
| ADDRESSING & INSERT | 0 | 0.00% | 0 |
| STATE PRINTER | 603 | 0.01% | 1 |
| COMMUTER VAN | 46 | .00% | 0 |
| CAPITOL PARKING | 1,684 | 0.03% | 2 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 57,494 | 1.13% | 52 |
| ARTS BOARD | 0 | 0.00% | 0 |
| ATTORNEY GENERAL | 37,083 | 0.73% | 34 |
| AUDITOR | 10,667 | 0.21% | 10 |
| COMMERCE | 61,919 | 1.22% | 56 |
| COMMUNITY COLLEGE BD | 39,238 | 0.77% | 35 |
| CORRECTIONS | 29,782 | 0.59% | 27 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 13,460 | 0.27% | 12 |
| EDUCATION | 242,120 | 4.78% | 219 |
| EMPLOYEE RELATIONS | 43,097 | 0.85% | 39 |
| ENERGY, ECONOMIC DVLP | 169,306 | 3.34% | 153 |
| FINANCE | 127,811 | 2.52% | 116 |
| GOVERNOR | 14,664 | 0.29% | 13 |
| HANDICAPPED COUNCIL | 11,019 | 0.22% | 10 |
| HEALTH | 14,070 | 0.28% | 13 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 2,876 | 0.06% | 3 |
| NURSING | 3,837 | 0.08% | 3 |
| PHARMACY | 0 | 0.00% | 0 |
| DENTISTRY | 0 | 0.00% | 0 |
| CHIROPRACTORS | 0 | 0.00% | 0 |
| PSYCHOLOGY | 538 | 0.01% | 0 |
| OPTOMETRY | 0 | 0.00% | 0 |
| NURSING HOME ADM | 0 | 0.00% | 0 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 0 | 0.00% | 0 |
| HEARING EXAMINER | 425 | 0.01% | 0 |
| HIGHER ED COORD BD | 56,569 | 1.12% | 51 |
| HIGHER ED FAC AUTH | 0 | 0.00% | 0 |
| HOUSING FINANCE | 37,876 | 0.75% | 34 |

SCHEDULE 21.6

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL MAIL

| | - ALLOCATION ALLOCATED NET | | |
|----------------------|----------------------------|---------|------------|
| | UNITS | PERCENT | ALLOCATION |
| USER DEPARTMENT | | | |
| HUMAN RIGHTS | 10,597 | 0.21% | 10 |
| INDIAN AFFAIRS | 560 | 0.01% | 1 |
| INVESTMENT BOARD | 1,381 | 0.03% | 1 |
| IRON RANGE RESOURCES | 0 | 0.00% | 0 |
| LABOR & INDUSTRY | 79,469 | 1.57% | 72 |
| LEGISLATIVE AUDIT | 1,900 | 0.04% | 2 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 4,857 | 0.10% | 4 |
| MILITARY AFFAIRS | 12 | .00% | 0 |
| MECC | 9,053 | 0.18% | 8 |
| NATURAL RESOURCES | 308,863 | 6.10% | 279 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 262 | 0.01% | 0 |
| BARBERS | 1,935 | 0.04% | 2 |
| ELECTRICITY | 0 | 0.00% | 0 |
| ARCHITECTS & ENG | 0 | 0.00% | 0 |
| WATCHMAKERS | 180 | .00% | 0 |
| ABSTRACTORS | 242 | .00% | 0 |
| ACCOUNTANCY | 7,514 | 0.15% | 7 |
| PEACE OFFICERS | 3,488 | 0.07% | 3 |
| PLANNING | 29,682 | 0.59% | 27 |
| POLLUTION CONTROL | 130 | .00% | 0 |
| PUB EMP RET ASSN | 89,329 | 1.76% | 81 |
| PUBLIC SAFETY | 1,416,893 | 27.97% | 1,282 |
| PUBLIC SERVICE | 1,865 | 0.04% | 2 |
| PUBLIC UTIL COMM | 5,289 | 0.10% | 5 |
| REVENUE | 973,296 | 19.21% | 881 |
| SECRETARY OF STATE | 41,453 | 0.82% | 38 |
| SENTENCE GUIDELINES | 600 | 0.01% | 1 |
| STATE RETIREMENT | 51,445 | 1.02% | 47 |
| STATE UNIV SYSTEM | 33,252 | 0.66% | 30 |
| SUPREME COURT | 44,241 | 0.87% | 40 |
| TEACHERS RETIREMENT | 72,103 | 1.42% | 65 |
| TRANSPORTATION | 168,515 | 3.33% | 152 |
| TREASURER | 3,785 | 0.07% | 3 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 6,418 | 0.13% | 6 |
| WASTE MGMT BD | 11,922 | 0.24% | 11 |
| WATER PLAN BD | 473 | 0.01% | 0 |
| WELFARE-CENT OFFICE | 612,961 | 12.10% | 555 |
| WELFARE-INSTITUTIONS | 0 | 0.00% | 0 |
| ZOO | 0 | 0.00% | 0 |
| OTHER | 31,861 | 0.63% | 28 |
| TOTAL | 5,065,978 | 100.00% | 4,583 |

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGES F.Y. 1983

SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 21.7

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | PROCURE | EMPLOYEE ASSIST | CENTRAL MAIL |
|-------------------------|-------|---------|-----------------|--------------|
| ADMINISTRATION | | | | |
| PUBLIC SERVICE | 91 | 73 | 3 | 15 |
| ISB | 372 | 341 | 30 | 1 |
| MOTOR POOL | 30 | 28 | 2 | 0 |
| OFFICE EQUIPMENT REPAIR | 7 | 6 | 1 | 0 |
| FEDERAL SURPLUS | 13 | 9 | 1 | 3 |
| CENT MNTNCE REVOLVING | 9 | 9 | 0 | 0 |
| MOVERS & DELIVERY | 10 | 9 | 1 | 0 |
| TELECOMMUNICATIONS | 18 | 18 | 0 | 0 |
| RESOURCE RECOVERY | 4 | 4 | 0 | 0 |
| MICROGRAPHICS | 27 | 25 | 2 | 0 |
| CENTRAL STORES | 88 | 87 | 1 | 0 |
| STATE REG-DOCUMENTS | 90 | 50 | 2 | 38 |
| ADDRESSING & INSERT | 8 | 7 | 1 | 0 |
| STATE PRINTER | 31 | 26 | 4 | 1 |
| COMMUTER VAN | 1 | 1 | 0 | 0 |
| CAPITOL PARKING | 11 | 9 | 0 | 2 |
| RURAL REHAB | 0 | 0 | 0 | 0 |
| AGRICULTURE | 911 | 811 | 48 | 52 |
| ARTS BOARD | 13 | 12 | 1 | 0 |
| ATTORNEY GENERAL | 185 | 117 | 34 | 34 |
| AUDITOR | 67 | 45 | 12 | 10 |
| COMMERCE | 196 | 114 | 26 | 56 |
| COMMUNITY COLLEGE BD | 1927 | 1,679 | 213 | 35 |
| CORRECTIONS | 1850 | 1,624 | 199 | 27 |
| COUNTY ATTY COUNCIL | 0 | 0 | 0 | 0 |
| ECONOMIC SECURITY | 2158 | 1,881 | 265 | 12 |
| EDUCATION | 965 | 866 | 80 | 219 |
| EMPLOYEE RELATIONS | 119 | 68 | 12 | 39 |
| ENERGY, ECONOMIC DVLP | 417 | 250 | 14 | 153 |
| FINANCE | 191 | 61 | 14 | 116 |
| GOVERNOR | 66 | 48 | 5 | 13 |
| HANDICAPPED COUNCIL | 29 | 18 | 1 | 10 |
| HEALTH | 804 | 718 | 73 | 13 |
| HEALTH LIC BDS | | | | |
| MEDICAL EXAMINERS | 10 | 6 | 1 | 3 |
| NURSING | 11 | 6 | 2 | 3 |
| PHARMACY | 5 | 4 | 1 | 0 |
| DENTISTRY | 14 | 14 | 0 | 0 |
| CHIROPRACTORS | 3 | 3 | 0 | 0 |
| PSYCHOLOGY | 5 | 5 | 0 | 0 |
| OPTOMETRY | 5 | 5 | 0 | 0 |
| NURSING HOME ADM | 5 | 2 | 3 | 0 |
| PODIATRY | 3 | 3 | 0 | 0 |
| VETERINARY MEDICINE | 2 | 2 | 0 | 0 |
| HEARING EXAMINER | 126 | 120 | 6 | 0 |
| HIGHER ED COORD BD | 184 | 125 | 8 | 51 |
| HIGHER ED FAC AUTH | 0 | 0 | 0 | 0 |

SCHEDULE 21.7

STATE OF MINNESOTA

ADMINISTRATION-STATE AGENCY SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | PROCURE | EMPLOYEE CENTRAL | |
|----------------------|-------|---------|------------------|-------|
| | | | ASSIST | MAIL |
| HOUSING FINANCE | 147 | 100 | 13 | 34 |
| HUMAN RIGHTS | 65 | 49 | 6 | 10 |
| INDIAN AFFAIRS | 7 | 5 | 1 | 1 |
| INVESTMENT BOARD | 21 | 17 | 3 | 1 |
| IRON RANGE RESOURCES | 236 | 226 | 10 | 0 |
| LABOR & INDUSTRY | 279 | 180 | 27 | 72 |
| LEGISLATIVE AUDIT | 21 | 12 | 7 | 2 |
| LEGISLATURE | 30 | 30 | 0 | 0 |
| MEDIATION SVCS | 15 | 8 | 3 | 4 |
| MILITARY AFFAIRS | 208 | 181 | 27 | 0 |
| MECC | 412 | 395 | 9 | 8 |
| NATURAL RESOURCES | 2646 | 2,186 | 181 | 279 |
| NON-HEALTH LIC BDS | | | | |
| BOXING | 2 | 2 | 0 | 0 |
| BARBERS | 7 | 5 | 0 | 2 |
| ELECTRICITY | 25 | 23 | 2 | 0 |
| ARCHITECTS & ENG | 7 | 6 | 1 | 0 |
| WATCHMAKERS | 2 | 2 | 0 | 0 |
| ABSTRACTORS | 1 | 1 | 0 | 0 |
| ACCOUNTANCY | 12 | 5 | 0 | 7 |
| PEACE OFFICERS | 24 | 20 | 1 | 3 |
| PLANNING | 292 | 252 | 13 | 27 |
| POLLUTION CONTROL | 333 | 296 | 37 | 0 |
| PUB EMP RET ASSN | 119 | 38 | 0 | 81 |
| PUBLIC SAFETY | 2562 | 1,081 | 199 | 1,282 |
| PUBLIC SERVICE | 51 | 39 | 10 | 2 |
| PUBLIC UTIL COMM | 23 | 14 | 4 | 5 |
| REVENUE | 1372 | 378 | 113 | 881 |
| SECRETARY OF STATE | 83 | 41 | 4 | 38 |
| SENTENCE GUIDELINES | 9 | 7 | 1 | 1 |
| STATE RETIREMENT | 105 | 53 | 5 | 47 |
| STATE UNIV SYSTEM | 2652 | 2,157 | 465 | 30 |
| SUPREME COURT | 164 | 109 | 15 | 40 |
| TEACHERS RETIREMENT | 125 | 54 | 6 | 65 |
| TRANSPORTATION | 4438 | 3,732 | 554 | 152 |
| TREASURER | 65 | 59 | 3 | 3 |
| UNIV OF MINN | 1 | 1 | 0 | 0 |
| VETERANS AFFAIRS | 152 | 111 | 35 | 6 |
| WASTE MGMT BD | 67 | 53 | 3 | 11 |
| WATER PLAN BD | 5 | 4 | 1 | 0 |
| WELFARE-CENT OFFICE | 1585 | 947 | 83 | 555 |
| WELFARE-INSTITUTIONS | 2051 | 1,348 | 703 | 0 |
| ZOO | 331 | 309 | 22 | 0 |
| OTHER | 359 | 284 | 47 | 28 |
| TOTAL | 32192 | 23,929 | 3,680 | 4,583 |

STATE OF MINNESOTA
Finance-Fiscal Management and Administration

NATURE AND EXTENT OF SERVICES

INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 22.2

STATE OF MINNESOTA

FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

ALLOCATED ADDITIONS:

ADMINISTRATION

REAL ESTATE MANAGEMENT

14

MANAGEMENT SERVICES

264

STATE AGENCY SERVICES

191

FINANCE

70,022

BUDGET

32,434

ACCOUNTING

35,977

OTHER

4,591

EMPLOYEE RELATIONS

11,862

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

0

TREASURER

212

ATTORNEY GENERAL

0

LABOR AND INDUSTRY-WKRS COMP

0

TOTAL ALLOCATED ADDITIONS

155,567

TOTAL TO BE ALLOCATED

155,567

SCHEDULE 22.3

STATE OF MINNESOTA

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | DEPT ADMN | AUDIT | COUNCIL & ICC |
|-------------------------------|---------------------|--------------|-------|--------------------|
| ALLOCATED ADDITIONS | 155,567 | 135,625 | 8,919 | 11,023 |
| COST BY FUNCTION | 155,567 | 135,625 | 8,919 | 11,023 |
| ALLOCABLE COSTS DISALLOWED | 155,567 (11,023) | 135,625 | 8,919 | 11,023 (11,023) |
| NET ALLOCATION | 144,544 | 135,625 | 8,919 | 0 |

SCHEDULE 22.4

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-DEPT ADMN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-----------------|---------------------|----------------------|-------------------|
| FIN-BUDGET | 27 | 26.73% | 36,256 |
| FIN-ACCOUNTING | 50 | 49.50% | 67,141 |
| FIN-OTHER | 24 | 23.76% | 32,228 |
| TOTAL | 101 | 100.00% | 135,625 |

ALLOCATION BASIS: ACTUAL COMPLEMENT F.Y. 1983

SOURCE: COMPUTER REPORT

SCHEDULE 22.5

STATE OF MINNESOTA

FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-AUDIT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|--------------------|---------------------|----------------------|-------------------|
| FINANCE-ACCOUNTING | 100 | 100.00% | 8919 |
| TOTAL | 100 | 100.00% | 8919 |

ALLOCATION BASIS: DIRECT ALLOCATION

SCHEDULE 22.6

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | DEPT ADMN | AUDIT |
|-----------------|---------|--------------|-------|
| FIN-BUDGET | 36,256 | 36,256 | |
| FIN-ACCOUNTING | 76,060 | 67,141 | 8,919 |
| FIN-OTHER | 32,228 | 32,228 | |
| TOTAL ALLOCATED | 144,544 | 135,625 | 8,919 |

STATE OF MINNESOTA

Finance-Budget

NATURE AND EXTENT OF SERVICES

INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 23.2

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

ALLOCATED ADDITIONS:

| | |
|----------------------------|--------|
| FINANCE-FISCAL MGMT & ADMN | 36,256 |
|----------------------------|--------|

| | |
|---------------------------|--------|
| TOTAL ALLOCATED ADDITIONS | 36,256 |
|---------------------------|--------|

SCHEDULE 23.3

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | BUDGET CONTROL | BUDGET SUPPORT | GENERAL GOV'T |
|---------------------|--------|-------------------|-------------------|------------------|
| ALLOCATED ADDITIONS | 36,256 | 27,641 | 8,114 | 501 |
| COST BY FUNCTION | 36,256 | 27,641 | 8,114 | 501 |
| ALLOCABLE COSTS | 36,256 | 27,641 | 8,114 | 501 |
| DISALLOWED | (501) | | | (501) |
| NET ALLOCATION | 35,755 | 27,641 | 8,114 | 0 |

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 2,678 | 0.13% | 36 |
| ISB | 12,345 | 0.61% | 168 |
| MOTOR POOL | 24,759 | 1.22% | 336 |
| OFFICE EQUIPMENT REPAIR | 4,692 | 0.23% | 64 |
| FEDERAL SURPLUS | 970 | 0.05% | 13 |
| CENT MNTNCE REVOLVING | 1,417 | 0.07% | 19 |
| MOVERS & DELIVERY | 726 | 0.04% | 10 |
| TELECOMMUNICATIONS | 15,685 | 0.77% | 213 |
| RESOURCE RECOVERY | 491 | 0.02% | 7 |
| MICROGRAPHICS | 1,791 | 0.09% | 24 |
| CENTRAL STORES | 18,102 | 0.89% | 246 |
| STATE REG-DOCUMENTS | 5,666 | 0.28% | 77 |
| ADDRESSING & INSERT | 2,502 | 0.12% | 34 |
| STATE PRINTER | 18,926 | 0.93% | 257 |
| COMMUTER VAN | 762 | 0.04% | 10 |
| CAPITOL PARKING | 2,072 | 0.10% | 28 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 29,346 | 1.44% | 398 |
| ARTS BOARD | 1,512 | 0.07% | 21 |
| ATTORNEY GENERAL | 10,649 | 0.52% | 145 |
| AUDITOR | 3,614 | 0.18% | 49 |
| COMMERCE | 25,844 | 1.27% | 351 |
| COMMUNITY COLLEGE BD | 91,563 | 4.49% | 1,242 |
| CORRECTIONS | 88,556 | 4.35% | 1,202 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 179,052 | 8.79% | 2,430 |
| EDUCATION | 95,140 | 4.67% | 1,291 |
| EMPLOYEE RELATIONS | 11,994 | 0.59% | 163 |
| ENERGY, ECONOMIC DVLP | 15,848 | 0.78% | 215 |
| GOVERNOR | 2,487 | 0.12% | 34 |
| HANDICAPPED COUNCIL | 1,448 | 0.07% | 20 |
| HEALTH | 54,391 | 2.67% | 738 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1,639 | 0.08% | 22 |
| NURSING | 3,186 | 0.16% | 43 |
| PHARMACY | 1,047 | 0.05% | 14 |
| DENTISTRY | 1,104 | 0.05% | 15 |
| CHIROPRACTORS | 378 | 0.02% | 5 |
| PSYCHOLOGY | 686 | 0.03% | 9 |
| OPTOMETRY | 353 | 0.02% | 5 |
| NURSING HOME ADM | 618 | 0.03% | 8 |
| PODIATRY | 189 | 0.01% | 3 |
| VETERINARY MEDICINE | 453 | 0.02% | 6 |
| HEARING EXAMINER | 4,657 | 0.23% | 63 |
| HIGHER ED COORD BD | 6,539 | 0.32% | 89 |
| HIGHER ED FAC AUTH | 38 | .00% | 1 |
| HOUSING FINANCE | 11,148 | 0.55% | 151 |
| HUMAN RIGHTS | 2,843 | 0.14% | 39 |

SCHEDULE 23.4

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | NET ALLOCATION |
|----------------------|---------------------|--------------------------|-------------------|
| INDIAN AFFAIRS | 658 | 0.03% | 9 |
| INVESTMENT BOARD | 765 | 0.04% | 10 |
| IRON RANGE RESOURCES | 13,177 | 0.65% | 179 |
| LABOR & INDUSTRY | 49,708 | 2.44% | 675 |
| LEGISLATIVE AUDIT | 1,211 | 0.06% | 16 |
| LEGISLATURE | 4,883 | 0.24% | 66 |
| MEDIATION SVCS | 1,122 | 0.06% | 15 |
| MILITARY AFFAIRS | 10,882 | 0.53% | 148 |
| MECC | 13,198 | 0.65% | 179 |
| NATURAL RESOURCES | 178,276 | 8.75% | 2,419 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 393 | 0.02% | 5 |
| BARBERS | 1,202 | 0.06% | 16 |
| ELECTRICITY | 3,719 | 0.18% | 50 |
| ARCHITECTS & ENG | 2,071 | 0.10% | 28 |
| WATCHMAKERS | 266 | 0.01% | 4 |
| ABSTRACTORS | 109 | 0.01% | 1 |
| ACCOUNTANCY | 1,259 | 0.06% | 17 |
| PEACE OFFICERS | 1,387 | 0.07% | 19 |
| PLANNING | 9,814 | 0.48% | 133 |
| POLLUTION CONTROL | 15,723 | 0.77% | 213 |
| PUB EMP RET ASSN | 5,249 | 0.26% | 71 |
| PUBLIC SAFETY | 296,941 | 14.58% | 4,029 |
| PUBLIC SERVICE | 4,558 | 0.22% | 62 |
| PUBLIC UTIL COMM | 1,313 | 0.06% | 18 |
| REVENUE | 70,135 | 3.44% | 952 |
| SECRETARY OF STATE | 9,062 | 0.44% | 123 |
| SENTENCE GUIDELINES | 592 | 0.03% | 8 |
| STATE RETIREMENT | 3,542 | 0.17% | 48 |
| STATE UNIV SYSTEM | 115,393 | 5.66% | 1,566 |
| SUPREME COURT | 8,689 | 0.43% | 118 |
| TEACHERS RETIREMENT | 2,415 | 0.12% | 33 |
| TRANSPORTATION | 165,925 | 8.15% | 2,252 |
| TREASURER | 3,446 | 0.17% | 47 |
| UNIV OF MINN | 859 | 0.04% | 12 |
| VETERANS AFFAIRS | 20,335 | 1.00% | 276 |
| WASTE MGMT BD | 2,601 | 0.13% | 35 |
| WATER PLAN BD | 401 | 0.02% | 5 |
| WELFARE-CENT OFFICE | 89,720 | 4.40% | 1,217 |
| WELFARE-INSTITUTIONS | 82,132 | 4.03% | 1,114 |
| ZOO | 19,870 | 0.98% | 270 |
| OTHER | 64,093 | 3.15% | 869 |
| TOTAL | 2,037,000 | 100.00% | 27,641 |

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS 1982-83

SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 16 | 0.28% | 22 |
| ISB | 21 | 0.36% | 29 |
| MOTOR POOL | 3 | 0.05% | 4 |
| OFFICE EQUIPMENT REPAIR | 5 | 0.09% | 7 |
| FEDERAL SURPLUS | 1 | 0.02% | 1 |
| CENT MNTNCE REVOLVING | 1 | 0.02% | 1 |
| MOVERS & DELIVERY | 1 | 0.02% | 1 |
| TELECOMMUNICATIONS | 1 | 0.02% | 1 |
| RESOURCE RECOVERY | 1 | 0.02% | 1 |
| MICROGRAPHICS | 1 | 0.02% | 1 |
| CENTRAL STORES | 3 | 0.05% | 4 |
| STATE REG-DOCUMENTS | 5 | 0.09% | 7 |
| ADDRESSING & INSERT | 3 | 0.05% | 4 |
| STATE PRINTER | 8 | 0.14% | 11 |
| COMMUTER VAN | 1 | 0.02% | 1 |
| CAPITOL PARKING | 3 | 0.05% | 4 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 113 | 1.95% | 158 |
| ARTS BOARD | 20 | 0.34% | 28 |
| ATTORNEY GENERAL | 42 | 0.72% | 59 |
| AUDITOR | 9 | 0.16% | 13 |
| COMMERCE | 43 | 0.74% | 60 |
| COMMUNITY COLLEGE BD | 86 | 1.48% | 120 |
| CORRECTIONS | 537 | 9.26% | 751 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 204 | 3.52% | 285 |
| EDUCATION | 400 | 6.89% | 559 |
| EMPLOYEE RELATIONS | 24 | 0.41% | 34 |
| ENERGY, ECONOMIC DVLP | 167 | 2.88% | 234 |
| GOVERNOR | 14 | 0.24% | 20 |
| HANDICAPPED COUNCIL | 6 | 0.10% | 8 |
| HEALTH | 458 | 7.89% | 641 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 2 | 0.03% | 3 |
| NURSING | 2 | 0.03% | 3 |
| PHARMACY | 2 | 0.03% | 3 |
| DENTISTRY | 2 | 0.03% | 3 |
| CHIROPRACTORS | 2 | 0.03% | 3 |
| PSYCHOLOGY | 1 | 0.02% | 1 |
| OPTOMETRY | 1 | 0.02% | 1 |
| NURSING HOME ADM | 2 | 0.03% | 3 |
| PODIATRY | 1 | 0.02% | 1 |
| VETERINARY MEDICINE | 2 | 0.03% | 3 |
| HEARING EXAMINER | 8 | 0.14% | 11 |
| HIGHER ED COORD BD | 36 | 0.62% | 50 |
| HIGHER ED FAC AUTH | 1 | 0.02% | 1 |
| HOUSING FINANCE | 78 | 1.34% | 109 |
| HUMAN RIGHTS | 91 | 1.57% | 127 |

SCHEDULE 23.5

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| INDIAN AFFAIRS | 10 | 0.17% | 14 |
| INVESTMENT BOARD | 24 | 0.41% | 34 |
| IRON RANGE RESOURCES | 90 | 1.38% | 112 |
| LABOR & INDUSTRY | 138 | 2.38% | 193 |
| LEGISLATIVE AUDIT | 5 | 0.09% | 7 |
| LEGISLATURE | 25 | 0.43% | 35 |
| MEDIATION SVCS | 4 | 0.07% | 6 |
| MILITARY AFFAIRS | 42 | 0.72% | 59 |
| MECC | 39 | 0.67% | 55 |
| NATURAL RESOURCES | 954 | 14.72% | 1,194 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 2 | 0.03% | 3 |
| BARBERS | 2 | 0.03% | 3 |
| ELECTRICITY | 9 | 0.16% | 13 |
| ARCHITECTS & ENG. | 2 | 0.03% | 3 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 2 | 0.03% | 3 |
| ACCOUNTANCY | 2 | 0.03% | 3 |
| PEACE OFFICERS | 3 | 0.05% | 4 |
| PLANNING | 77 | 1.33% | 108 |
| POLLUTION CONTROL | 103 | 1.78% | 144 |
| PUB EMP RET ASSN | 6 | 0.10% | 8 |
| PUBLIC SAFETY | 190 | 3.27% | 266 |
| PUBLIC SERVICE | 13 | 0.22% | 18 |
| PUBLIC UTIL COMM | 6 | 0.10% | 8 |
| REVENUE | 193 | 3.33% | 270 |
| SECRETARY OF STATE | 13 | 0.22% | 18 |
| SENTENCE GUIDELINES | 5 | 0.09% | 7 |
| STATE RETIREMENT | 15 | 0.26% | 21 |
| STATE UNIV SYSTEM | 105 | 1.81% | 147 |
| SUPREME COURT | 41 | 0.71% | 57 |
| TEACHERS RETIREMENT | 5 | 0.09% | 7 |
| TRANSPORTATION | 434 | 7.48% | 607 |
| TREASURER | 8 | 0.14% | 11 |
| UNIV OF MINN | 47 | 0.81% | 66 |
| VETERANS AFFAIRS | 97 | 1.67% | 136 |
| WASTE MGMT BD | 9 | 0.16% | 13 |
| WATER PLAN BD | 0 | 0.00% | 0 |
| WELFARE-CENT OFFICE | 302 | 5.21% | 422 |
| WELFARE-INSTITUTIONS | 264 | 4.55% | 369 |
| ZOO | 82 | 1.41% | 115 |
| OTHER | 116 | 2.00% | 164 |
| TOTAL | 5802 | 100.00% | 8,114 |

ALLOCATION BASIS: NUMBER OF AID'S (ALLOTMENT ACCOUNTS) 9-7-83

SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | BUDGET CONTROL | BUDGET SUPPORT |
|-------------------------|-------|-------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 58 | 36 | 22 |
| ISB | 197 | 168 | 29 |
| MOTOR POOL | 340 | 336 | 4 |
| OFFICE EQUIPMENT REPAIR | 71 | 64 | 7 |
| FEDERAL SURPLUS | 14 | 13 | 1 |
| CENT MNTNCE REVOLVING | 20 | 19 | 1 |
| MOVERS & DELIVERY | 11 | 10 | 1 |
| TELECOMMUNICATIONS | 214 | 213 | 1 |
| RESOURCE RECOVERY | 8 | 7 | 1 |
| MICROGRAPHICS | 25 | 24 | 1 |
| CENTRAL STORES | 250 | 246 | 4 |
| STATE REG-DOCUMENTS | 84 | 77 | 7 |
| ADDRESSING & INSERT | 38 | 34 | 4 |
| STATE PRINTER | 268 | 257 | 11 |
| COMMUTER VAN | 11 | 10 | 1 |
| CAPITOL PARKING | 32 | 28 | 4 |
| RURAL REHAB | 0 | 0 | 0 |
| AGRICULTURE | 556 | 398 | 158 |
| ARTS BOARD | 49 | 21 | 28 |
| ATTORNEY GENERAL | 204 | 145 | 59 |
| AUDITOR | 62 | 49 | 13 |
| COMMERCE | 411 | 351 | 60 |
| COMMUNITY COLLEGE BD | 1,362 | 1,242 | 120 |
| CORRECTIONS | 1,953 | 1,202 | 751 |
| COUNTY ATTY COUNCIL | 0 | 0 | 0 |
| ECONOMIC SECURITY | 2,715 | 2,430 | 285 |
| EDUCATION | 1,850 | 1,291 | 559 |
| EMPLOYEE RELATIONS | 197 | 163 | 34 |
| ENERGY, ECONOMIC DVLP | 449 | 215 | 234 |
| GOVERNOR | 54 | 34 | 20 |
| HANDICAPPED COUNCIL | 28 | 20 | 8 |
| HEALTH | 1,379 | 738 | 641 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 25 | 22 | 3 |
| NURSING | 46 | 43 | 3 |
| PHARMACY | 17 | 14 | 3 |
| DENTISTRY | 18 | 15 | 3 |
| CHIROPRACTORS | 8 | 5 | 3 |
| PSYCHOLOGY | 10 | 9 | 1 |
| OPTOMETRY | 6 | 5 | 1 |
| NURSING HOME ADM | 11 | 8 | 3 |
| PODIATRY | 4 | 3 | 1 |
| VETERINARY MEDICINE | 9 | 6 | 3 |
| HEARING EXAMINER | 74 | 63 | 11 |
| HIGHER ED COORD BD | 139 | 89 | 50 |
| HIGHER ED FAC AUTH | 2 | 1 | 1 |
| HOUSING FINANCE | 260 | 151 | 109 |
| HUMAN RIGHTS | 166 | 39 | 127 |

SCHEDULE 23.6

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | BUDGET CONTROL | BUDGET SUPPORT |
|----------------------|--------|-------------------|-------------------|
| INDIAN AFFAIRS | 23 | 9 | 14 |
| INVESTMENT BOARD | 44 | 10 | 34 |
| IRON RANGE RESOURCES | 291 | 179 | 112 |
| LABOR & INDUSTRY | 868 | 675 | 193 |
| LEGISLATIVE AUDIT | 23 | 16 | 7 |
| LEGISLATURE | 101 | 66 | 35 |
| MEDIATION SVCS | 21 | 15 | 6 |
| MILITARY AFFAIRS | 207 | 148 | 59 |
| MECC | 234 | 179 | 55 |
| NATURAL RESOURCES | 3,613 | 2,419 | 1,194 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 8 | 5 | 3 |
| BARBERS | 19 | 16 | 3 |
| ELECTRICITY | 63 | 50 | 13 |
| ARCHITECTS & ENG | 31 | 28 | 3 |
| WATCHMAKERS | 4 | 4 | 0 |
| ABSTRACTORS | 4 | 1 | 3 |
| ACCOUNTANCY | 20 | 17 | 3 |
| PEACE OFFICERS | 23 | 19 | 4 |
| PLANNING | 241 | 133 | 108 |
| POLLUTION CONTROL | 357 | 213 | 144 |
| PUB EMP RET ASSN | 79 | 71 | 8 |
| PUBLIC SAFETY | 4,295 | 4,029 | 266 |
| PUBLIC SERVICE | 80 | 62 | 18 |
| PUBLIC UTIL COMM | 26 | 18 | 8 |
| REVENUE | 1,222 | 952 | 270 |
| SECRETARY OF STATE | 141 | 123 | 18 |
| SENTENCE GUIDELINES | 15 | 8 | 7 |
| STATE RETIREMENT | 69 | 48 | 21 |
| STATE UNIV SYSTEM | 1,713 | 1,566 | 147 |
| SUPREME COURT | 175 | 118 | 57 |
| TEACHERS RETIREMENT | 40 | 33 | 7 |
| TRANSPORTATION | 2,859 | 2,252 | 607 |
| TREASURER | 58 | 47 | 11 |
| UNIV OF MINN | 78 | 12 | 66 |
| VETERANS AFFAIRS | 412 | 276 | 136 |
| WASTE MGMT BD | 48 | 35 | 13 |
| WATER PLAN BD | 5 | 5 | 0 |
| WELFARE-CENT OFFICE | 1,639 | 1,217 | 422 |
| WELFARE-INSTITUTIONS | 1,483 | 1,114 | 369 |
| ZOO | 385 | 270 | 115 |
| OTHER | 1,033 | 869 | 164 |
| TOTAL | 35,755 | 27,641 | 8,114 |

STATE OF MINNESOTA
Finance-Accounting
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 24.2

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMN

76,060

TOTAL ALLOCATED ADDITIONS

76,060

TOTAL TO BE ALLOCATED

76,060

SCHEDULE 24.3

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | ACCOUNTING SERVICES | GENERAL GOV'T |
|---------------------|---------|------------------------|------------------|
| ALLOCATED ADDITIONS | 76,060 | 70,911 | 5,149 |
| COST BY FUNCTION | 76,060 | 70,911 | 5,149 |
| ALLOCABLE COSTS | 76,060 | 70,911 | 5,149 |
| DISALLOWED | (5,149) | | (5,149) |
| NET ALLOCATION | 70,911 | 70,911 | 0 |

SCHEDULE 24.4

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DETAIL ALLOCATION-ACCOUNTING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 2,678 | 0.13% | 93 |
| ISB | 12,345 | 0.61% | 430 |
| MOTOR POOL | 24,759 | 1.22% | 862 |
| OFFICE EQUIPMENT REPAIR | 4,692 | 0.23% | 163 |
| FEDERAL SURPLUS | 970 | 0.05% | 34 |
| CENT MNTNCE REVOLVING | 1,417 | 0.07% | 49 |
| MOVERS & DELIVERY | 726 | 0.04% | 25 |
| TELECOMMUNICATIONS | 15,685 | 0.77% | 546 |
| RESOURCE RECOVERY | 491 | 0.02% | 17 |
| MICROGRAPHICS | 1,791 | 0.09% | 62 |
| CENTRAL STORES | 18,102 | 0.89% | 630 |
| STATE REG-DOCUMENTS | 5,666 | 0.28% | 197 |
| ADDRESSING & INSERT | 2,502 | 0.12% | 87 |
| STATE PRINTER | 18,926 | 0.93% | 659 |
| COMMUTER VAN | 762 | 0.04% | 27 |
| CAPITOL PARKING | 2,072 | 0.10% | 72 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 29,346 | 1.44% | 1,022 |
| ARTS BOARD | 1,512 | 0.07% | 53 |
| ATTORNEY GENERAL | 10,649 | 0.52% | 371 |
| AUDITOR | 3,614 | 0.18% | 126 |
| COMMERCE | 25,844 | 1.27% | 900 |
| COMMUNITY COLLEGE BD | 91,563 | 4.49% | 3,187 |
| CORRECTIONS | 88,556 | 4.35% | 3,083 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 179,052 | 8.79% | 6,233 |
| EDUCATION | 95,140 | 4.67% | 3,312 |
| EMPLOYEE RELATIONS | 11,994 | 0.59% | 418 |
| ENERGY, ECONOMIC DVLP | 15,848 | 0.78% | 552 |
| GOVERNOR | 2,487 | 0.12% | 87 |
| HANDICAPPED COUNCIL | 1,448 | 0.07% | 50 |
| HEALTH | 54,391 | 2.67% | 1,893 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1,639 | 0.08% | 57 |
| NURSING | 3,186 | 0.16% | 111 |
| PHARMACY | 1,047 | 0.05% | 36 |
| DENTISTRY | 1,104 | 0.05% | 38 |
| CHIROPRACTORS | 378 | 0.02% | 13 |
| PSYCHOLOGY | 686 | 0.03% | 24 |
| OPTOMETRY | 353 | 0.02% | 12 |
| NURSING HOME ADM | 618 | 0.03% | 22 |
| PODIATRY | 189 | 0.01% | 7 |
| VETERINARY MEDICINE | 453 | 0.02% | 16 |
| HEARING EXAMINER | 4,657 | 0.23% | 162 |
| HIGHER ED COORD BD | 6,539 | 0.32% | 228 |
| HIGHER ED FAC AUTH | 38 | .00% | 1 |
| HOUSING FINANCE | 11,148 | 0.55% | 388 |
| HUMAN RIGHTS | 2,843 | 0.14% | 99 |

SCHEDULE 24.4

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DETAIL ALLOCATION-ACCOUNTING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| INDIAN AFFAIRS | 658 | 0.03% | 23 |
| INVESTMENT BOARD | 765 | 0.04% | 27 |
| IRON RANGE RESOURCES | 13,177 | 0.65% | 459 |
| LABOR & INDUSTRY | 49,708 | 2.44% | 1,730 |
| LEGISLATIVE AUDIT | 1,211 | 0.06% | 42 |
| LEGISLATURE | 4,883 | 0.24% | 170 |
| MEDIATION SVCS | 1,122 | 0.06% | 39 |
| MILITARY AFFAIRS | 10,882 | 0.53% | 379 |
| MECC | 13,198 | 0.65% | 459 |
| NATURAL RESOURCES | 178,276 | 8.75% | 6,206 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 393 | 0.02% | 14 |
| BARBERS | 1,202 | 0.06% | 42 |
| ELECTRICITY | 3,719 | 0.18% | 129 |
| ARCHITECTS & ENG | 2,071 | 0.10% | 72 |
| WATCHMAKERS | 266 | 0.01% | 9 |
| ABSTRACTORS | 109 | 0.01% | 4 |
| ACCOUNTANCY | 1,259 | 0.06% | 44 |
| PEACE OFFICERS | 1,387 | 0.07% | 48 |
| PLANNING | 9,814 | 0.48% | 342 |
| POLLUTION CONTROL | 15,723 | 0.77% | 547 |
| PUB EMP RET ASSN | 5,249 | 0.26% | 183 |
| PUBLIC SAFETY | 296,941 | 14.58% | 10,337 |
| PUBLIC SERVICE | 4,558 | 0.22% | 159 |
| PUBLIC UTIL COMM | 1,313 | 0.06% | 46 |
| REVENUE | 70,135 | 3.44% | 2,442 |
| SECRETARY OF STATE | 9,062 | 0.44% | 315 |
| SENTENCE GUIDELINES | 592 | 0.03% | 21 |
| STATE RETIREMENT | 3,542 | 0.17% | 123 |
| STATE UNIV SYSTEM | 115,393 | 5.66% | 4,017 |
| SUPREME COURT | 8,689 | 0.43% | 302 |
| TEACHERS RETIREMENT | 2,415 | 0.12% | 84 |
| TRANSPORTATION | 165,925 | 8.15% | 5,776 |
| TREASURER | 3,446 | 0.17% | 120 |
| UNIV OF MINN | 859 | 0.04% | 30 |
| VETERANS AFFAIRS | 20,335 | 1.00% | 708 |
| WASTE MGMT BD | 2,601 | 0.13% | 91 |
| WATER PLAN BD | 401 | 0.02% | 14 |
| WELFARE-CENT OFFICE | 89,720 | 4.40% | 3,123 |
| WELFARE-INSTITUTIONS | 82,132 | 4.03% | 2,859 |
| ZOO | 19,870 | 0.98% | 692 |
| OTHER | 64,093 | 3.15% | 2,230 |
| TOTAL | 2,037,000 | 100.00% | 70,911 |

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS 1982-83

SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | ACCOUNTING SERVICES |
|-------------------------|-------|---------------------|
| ADMINISTRATION | | |
| PUBLIC SERVICE | 93 | 93 |
| ISB | 430 | 430 |
| MOTOR POOL | 862 | 862 |
| OFFICE EQUIPMENT REPAIR | 163 | 163 |
| FEDERAL SURPLUS | 34 | 34 |
| CENT MNTNCE REVOLVING | 49 | 49 |
| MOVERS & DELIVERY | 25 | 25 |
| TELECOMMUNICATIONS | 546 | 546 |
| RESOURCE RECOVERY | 17 | 17 |
| MICROGRAPHICS | 62 | 62 |
| CENTRAL STORES | 630 | 630 |
| STATE REG-DOCUMENTS | 197 | 197 |
| ADDRESSING & INSERT | 87 | 87 |
| STATE PRINTER | 659 | 659 |
| COMMUTER VAN | 27 | 27 |
| CAPITOL PARKING | 72 | 72 |
| RURAL REHAB | 0 | 0 |
| AGRICULTURE | 1,022 | 1,022 |
| ARTS BOARD | 53 | 53 |
| ATTORNEY GENERAL | 371 | 371 |
| AUDITOR | 126 | 126 |
| COMMERCE | 900 | 900 |
| COMMUNITY COLLEGE BD | 3,187 | 3,187 |
| CORRECTIONS | 3,083 | 3,083 |
| COUNTY ATTY COUNCIL | 0 | 0 |
| ECONOMIC SECURITY | 6,233 | 6,233 |
| EDUCATION | 3,312 | 3,312 |
| EMPLOYEE RELATIONS | 418 | 418 |
| ENERGY, ECONOMIC DVLP | 552 | 552 |
| GOVERNOR | 87 | 87 |
| HANDICAPPED COUNCIL | 50 | 50 |
| HEALTH | 1,893 | 1,893 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 57 | 57 |
| NURSING | 111 | 111 |
| PHARMACY | 36 | 36 |
| DENTISTRY | 38 | 38 |
| CHIROPRACTORS | 13 | 13 |
| PSYCHOLOGY | 24 | 24 |
| OPTOMETRY | 12 | 12 |
| NURSING HOME ADM | 22 | 22 |
| PODIATRY | 7 | 7 |
| VETERINARY MEDICINE | 16 | 16 |
| HEARING EXAMINER | 162 | 162 |
| HIGHER ED COORD BD | 228 | 228 |
| HIGHER ED FAC AUTH | 1 | 1 |
| HOUSING FINANCE | 388 | 388 |
| HUMAN RIGHTS | 99 | 99 |

SCHEDULE 24.5

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | ACCOUNTING SERVICES |
|----------------------|--------|---------------------|
| INDIAN AFFAIRS | 23 | 23 |
| INVESTMENT BOARD | 27 | 27 |
| IRON RANGE RESOURCES | 459 | 459 |
| LABOR & INDUSTRY | 1,730 | 1,730 |
| LEGISLATIVE AUDIT | 42 | 42 |
| LEGISLATURE | 170 | 170 |
| MEDIATION SVCS | 39 | 39 |
| MILITARY AFFAIRS | 379 | 379 |
| MECC | 459 | 459 |
| NATURAL RESOURCES | 6,206 | 6,206 |
| NON-HEALTH LIC BDS | | |
| BOXING | 14 | 14 |
| BARBERS | 42 | 42 |
| ELECTRICITY | 129 | 129 |
| ARCHITECTS & ENG | 72 | 72 |
| WATCHMAKERS | 9 | 9 |
| ABSTRACTORS | 4 | 4 |
| ACCOUNTANCY | 44 | 44 |
| PEACE OFFICERS | 48 | 48 |
| PLANNING | 342 | 342 |
| POLLUTION CONTROL | 547 | 547 |
| PUB EMP RET ASSN | 183 | 183 |
| PUBLIC SAFETY | 10,337 | 10,337 |
| PUBLIC SERVICE | 159 | 159 |
| PUBLIC UTIL COMM | 46 | 46 |
| REVENUE | 2,442 | 2,442 |
| SECRETARY OF STATE | 315 | 315 |
| SENTENCE GUIDELINES | 21 | 21 |
| STATE RETIREMENT | 123 | 123 |
| STATE UNIV SYSTEM | 4,017 | 4,017 |
| SUPREME COURT | 302 | 302 |
| TEACHERS RETIREMENT | 84 | 84 |
| TRANSPORTATION | 5,776 | 5,776 |
| TREASURER | 120 | 120 |
| UNIV OF MINN | 30 | 30 |
| VETERANS AFFAIRS | 708 | 708 |
| WASTE MGMT BD | 91 | 91 |
| WATER PLAN BD | 14 | 14 |
| WELFARE-CENT OFFICE | 3,123 | 3,123 |
| WELFARE-INSTITUTIONS | 2,859 | 2,859 |
| ZOO | 692 | 692 |
| OTHER | 2,230 | 2,230 |
| TOTAL | 70,911 | 70,911 |

STATE OF MINNESOTA

Finance-Other

NATURE AND EXTENT OF SERVICES

INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 25.2

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

ALLOCATED ADDITIONS:

| | |
|------------------------------|--------|
| FINANCE-FISCAL MGMT AND ADMN | 32,228 |
|------------------------------|--------|

| | |
|---------------------------|--------|
| TOTAL ALLOCATED ADDITIONS | 32,228 |
|---------------------------|--------|

| | |
|-----------------------|--------|
| TOTAL TO BE ALLOCATED | 32,228 |
|-----------------------|--------|

SCHEDULE 25.3

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | FINANCIAL REPORTING | CENTRAL PAYROLL | DEBT MGMT | ECONOMIC ANALYSIS |
|---------------------|---------|------------------------|--------------------|--------------|----------------------|
| ALLOCATED ADDITIONS | 32,228 | 4,744 | 18,039 | 2,479 | 6,966 |
| COST BY FUNCTION | 32,228 | 4,744 | 18,039 | 2,479 | 6,966 |
| ALLOCABLE COSTS | 32,228 | 4,744 | 18,039 | 2,479 | 6,966 |
| DISALLOWED | (9,445) | | | (2,479) | (6,966) |
| NET ALLOCATION | 22,783 | 4,744 | 18,039 | 0 | 0 |

SCHEDULE 25.4

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 2,678 | 0.13% | 6 |
| ISB | 12,345 | 0.61% | 29 |
| MOTOR POOL | 24,759 | 1.22% | 58 |
| OFFICE EQUIPMENT REPAIR | 4,692 | 0.23% | 11 |
| FEDERAL SURPLUS | 970 | 0.05% | 2 |
| CENT MNTNCE REVOLVING | 1,417 | 0.07% | 3 |
| MOVERS & DELIVERY | 726 | 0.04% | 2 |
| TELECOMMUNICATIONS | 15,685 | 0.77% | 37 |
| RESOURCE RECOVERY | 491 | 0.02% | 1 |
| MICROGRAPHICS | 1,791 | 0.09% | 4 |
| CENTRAL STORES | 18,102 | 0.89% | 42 |
| STATE REG-DOCUMENTS | 5,666 | 0.28% | 13 |
| ADDRESSING & INSERT | 2,502 | 0.12% | 6 |
| STATE PRINTER | 18,926 | 0.93% | 44 |
| COMMUTER VAN | 762 | 0.04% | 2 |
| CAPITOL PARKING | 2,072 | 0.10% | 5 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 29,346 | 1.44% | 68 |
| ARTS BOARD | 1,512 | 0.07% | 4 |
| ATTORNEY GENERAL | 10,649 | 0.52% | 25 |
| AUDITOR | 3,614 | 0.18% | 8 |
| COMMERCE | 25,844 | 1.27% | 60 |
| COMMUNITY COLLEGE BD | 91,563 | 4.49% | 213 |
| CORRECTIONS | 88,556 | 4.35% | 206 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 179,052 | 8.79% | 417 |
| EDUCATION | 95,140 | 4.67% | 222 |
| EMPLOYEE RELATIONS | 11,994 | 0.59% | 28 |
| ENERGY, ECONOMIC DVLP | 15,848 | 0.78% | 37 |
| GOVERNOR | 2,487 | 0.12% | 6 |
| HANDICAPPED COUNCIL | 1,448 | 0.07% | 3 |
| HEALTH | 54,391 | 2.67% | 127 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1,639 | 0.08% | 4 |
| NURSING | 3,186 | 0.16% | 7 |
| PHARMACY | 1,047 | 0.05% | 2 |
| DENTISTRY | 1,104 | 0.05% | 3 |
| CHIROPRACTORS | 378 | 0.02% | 1 |
| PSYCHOLOGY | 686 | 0.03% | 2 |
| OPTOMETRY | 353 | 0.02% | 1 |
| NURSING HOME ADM | 618 | 0.03% | 1 |
| PODIATRY | 189 | 0.01% | 0 |
| VETERINARY MEDICINE | 453 | 0.02% | 1 |
| HEARING EXAMINER | 4,657 | 0.23% | 11 |
| HIGHER ED COORD BD | 6,539 | 0.32% | 15 |
| HIGHER ED FAC AUTH | 38 | .00% | 0 |
| HOUSING FINANCE | 11,148 | 0.55% | 26 |
| HUMAN RIGHTS | 2,843 | 0.14% | 7 |

SCHEDULE 25.4

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|----------------------|---------------------|----------------------|-------------------|
| INDIAN AFFAIRS | 658 | 0.03% | 2 |
| INVESTMENT BOARD | 765 | 0.04% | 2 |
| IRON RANGE RESOURCES | 13,177 | 0.65% | 31 |
| LABOR & INDUSTRY | 49,708 | 2.44% | 116 |
| LEGISLATIVE AUDIT | 1,211 | 0.06% | 3 |
| LEGISLATURE | 4,883 | 0.24% | 11 |
| MEDIATION SVCS | 1,122 | 0.06% | 3 |
| MILITARY AFFAIRS | 10,882 | 0.53% | 25 |
| MECC | 13,198 | 0.65% | 31 |
| NATURAL RESOURCES | 178,276 | 8.75% | 415 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 393 | 0.02% | 1 |
| BARBERS | 1,202 | 0.06% | 3 |
| ELECTRICITY | 3,719 | 0.18% | 9 |
| ARCHITECTS & ENG | 2,071 | 0.10% | 5 |
| WATCHMAKERS | 266 | 0.01% | 1 |
| ABSTRACTORS | 109 | 0.01% | 0 |
| ACCOUNTANCY | 1,259 | 0.06% | 3 |
| PEACE OFFICERS | 1,387 | 0.07% | 3 |
| PLANNING | 9,814 | 0.48% | 23 |
| POLLUTION CONTROL | 15,723 | 0.77% | 37 |
| PUB EMP RET ASSN | 5,249 | 0.26% | 12 |
| PUBLIC SAFETY | 296,941 | 14.58% | 692 |
| PUBLIC SERVICE | 4,558 | 0.22% | 11 |
| PUBLIC UTIL COMM | 1,313 | 0.06% | 3 |
| REVENUE | 70,135 | 3.44% | 163 |
| SECRETARY OF STATE | 9,062 | 0.44% | 21 |
| SENTENCE GUIDELINES | 592 | 0.03% | 1 |
| STATE RETIREMENT | 3,542 | 0.17% | 8 |
| STATE UNIV SYSTEM | 115,393 | 5.66% | 269 |
| SUPREME COURT | 8,689 | 0.43% | 20 |
| TEACHERS RETIREMENT | 2,415 | 0.12% | 6 |
| TRANSPORTATION | 165,925 | 8.15% | 386 |
| TREASURER | 3,446 | 0.17% | 8 |
| UNIV OF MINN | 859 | 0.04% | 2 |
| VETERANS AFFAIRS | 20,335 | 1.00% | 47 |
| WASTE MGMT BD | 2,601 | 0.13% | 6 |
| WATER PLAN BD | 401 | 0.02% | 1 |
| WELFARE-CENT OFFICE | 89,720 | 4.40% | 209 |
| WELFARE-INSTITUTIONS | 82,132 | 4.03% | 191 |
| ZOO | 19,870 | 0.98% | 46 |
| OTHER | 64,093 | 3.15% | 148 |
| TOTAL | 2,037,000 | 100.00% | 4,744 |

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS 1982-83

SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 25.5

STATE OF MINNESOTA

FINANCE-OTHER (SECOND ALLOCATION)

DETAIL ALLOCATION-CENTRAL PAYROLL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED PERCENT | NET ALLOCATION |
|-------------------------|---------------------|----------------------|-------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 3,422 | 0.07% | 13 |
| ISB | 33,100 | 0.69% | 124 |
| MOTOR POOL | 2,193 | 0.05% | 8 |
| OFFICE EQUIPMENT REPAIR | 1,031 | 0.02% | 4 |
| FEDERAL SURPLUS | 1,017 | 0.02% | 4 |
| CENT MNTNCE REVOLVING | 451 | 0.01% | 2 |
| MOVERS & DELIVERY | 1,422 | 0.03% | 5 |
| TELECOMMUNICATIONS | 369 | 0.01% | 1 |
| RESOURCE RECOVERY | 328 | 0.01% | 1 |
| MICROGRAPHICS | 2,094 | 0.04% | 8 |
| CENTRAL STORES | 1,351 | 0.03% | 5 |
| STATE REG-DOCUMENTS | 2,174 | 0.05% | 8 |
| ADDRESSING & INSERT | 2,216 | 0.05% | 8 |
| STATE PRINTER | 6,087 | 0.13% | 23 |
| COMMUTER VAN | 236 | .00% | 1 |
| CAPITOL PARKING | 1,530 | 0.03% | 6 |
| RURAL REHAB | 0 | 0.00% | 0 |
| AGRICULTURE | 55,681 | 1.16% | 209 |
| ARTS BOARD | 1,151 | 0.02% | 4 |
| ATTORNEY GENERAL | 31,558 | 0.66% | 118 |
| AUDITOR | 11,889 | 0.25% | 45 |
| COMMERCE | 25,584 | 0.53% | 96 |
| COMMUNITY COLLEGE BD | 264,473 | 5.50% | 992 |
| CORRECTIONS | 268,422 | 5.58% | 1,007 |
| COUNTY ATTY COUNCIL | 53 | .00% | 0 |
| ECONOMIC SECURITY | 326,812 | 6.80% | 1,226 |
| EDUCATION | 89,408 | 1.86% | 335 |
| EMPLOYEE RELATIONS | 13,160 | 0.27% | 49 |
| ENERGY, ECONOMIC DVLP | 16,958 | 0.35% | 64 |
| GOVERNOR | 5,373 | 0.11% | 20 |
| HANDICAPPED COUNCIL | 1,272 | 0.03% | 5 |
| HEALTH | 74,393 | 1.55% | 279 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 1,357 | 0.03% | 5 |
| NURSING | 1,909 | 0.04% | 7 |
| PHARMACY | 793 | 0.02% | 3 |
| DENTISTRY | 525 | 0.01% | 2 |
| CHIROPRACTORS | 174 | .00% | 1 |
| PSYCHOLOGY | 261 | 0.01% | 1 |
| OPTOMETRY | 84 | .00% | 0 |
| NURSING HOME ADM | 358 | 0.01% | 1 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 152 | .00% | 1 |
| HEARING EXAMINER | 6,256 | 0.13% | 23 |
| HIGHER ED COORD BD | 10,069 | 0.21% | 38 |
| HIGHER ED FAC AUTH | 264 | 0.01% | 1 |
| HOUSING FINANCE | 11,825 | 0.25% | 44 |
| HUMAN RIGHTS | 5,796 | 0.12% | 22 |
| INDIAN AFFAIRS | 742 | 0.02% | 3 |
| INVESTMENT BOARD | 2,947 | 0.06% | 11 |

SCHEDULE 25.5

STATE OF MINNESOTA

FINANCE-OTHER (SECOND ALLOCATION)

DETAIL ALLOCATION-CENTRAL PAYROLL

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED- PERCENT | NET ALLOCATION |
|----------------------|---------------------|-----------------------|-------------------|
| IRON RANGE RESOURCES | 8,662 | 0.18% | 32 |
| LABOR & INDUSTRY | 33,741 | 0.70% | 127 |
| LEGISLATIVE AUDIT | 7,307 | 0.15% | 27 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 2,665 | 0.06% | 10 |
| MILITARY AFFAIRS | 42,127 | 0.88% | 158 |
| MECC | 11,756 | 0.24% | 44 |
| NATURAL RESOURCES | 357,199 | 7.43% | 1,340 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 81 | .00% | 0 |
| BARBERS | 352 | 0.01% | 1 |
| ELECTRICITY | 3,522 | 0.07% | 13 |
| ARCHITECTS & ENG | 569 | 0.01% | 2 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 292 | 0.01% | 1 |
| PEACE OFFICERS | 1,065 | 0.02% | 4 |
| PLANNING | 24,993 | 0.52% | 94 |
| POLLUTION CONTROL | 37,763 | 0.79% | 142 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 216,035 | 4.49% | 811 |
| PUBLIC SERVICE | 9,607 | 0.20% | 36 |
| PUBLIC UTIL COMM | 3,364 | 0.07% | 13 |
| REVENUE | 112,233 | 2.33% | 421 |
| SECRETARY OF STATE | 4,195 | 0.09% | 16 |
| SENTENCE GUIDELINES | 835 | 0.02% | 3 |
| STATE RETIREMENT | 4,211 | 0.09% | 16 |
| STATE UNIV SYSTEM | 520,780 | 10.83% | 1,954 |
| SUPREME COURT | 13,663 | 0.28% | 51 |
| TEACHERS RETIREMENT | 5,098 | 0.11% | 19 |
| TRANSPORTATION | 758,643 | 15.78% | 2,846 |
| TREASURER | 3,583 | 0.07% | 13 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 49,506 | 1.03% | 186 |
| WASTE MGMT BD | 3,602 | 0.07% | 14 |
| WATER PLAN BD | 1,558 | 0.03% | 6 |
| WELFARE-CENT OFFICE | 83,478 | 1.74% | 313 |
| WELFARE-INSTITUTIONS | 1,086,797 | 22.60% | 4,078 |
| ZOO | 26,915 | 0.56% | 101 |
| OTHER | 83,076 | 1.73% | 314 |
| TOTAL | 4,807,993 | 100.00% | 18,039 |

ALLOCATION BASIS: F.Y. 1983 PAYROLL TRANSACTIONS

SOURCE: COMPUTER REPORT PFPD 2409 10/18/83

SCHEDULE 25.6

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | FINANCIAL REPORTING | CENTRAL PAYROLL |
|-------------------------|-------|------------------------|--------------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 19 | 6 | 13 |
| ISB | 153 | 29 | 124 |
| MOTOR POOL | 66 | 58 | 8 |
| OFFICE EQUIPMENT REPAIR | 15 | 11 | 4 |
| FEDERAL SURPLUS | 6 | 2 | 4 |
| CENT MNTNCE REVOLVING | 5 | 3 | 2 |
| MOVERS & DELIVERY | 7 | 2 | 5 |
| TELECOMMUNICATIONS | 38 | 37 | 1 |
| RESOURCE RECOVERY | 2 | 1 | 1 |
| MICROGRAPHICS | 12 | 4 | 8 |
| CENTRAL STORES | 47 | 42 | 5 |
| STATE REG-DOCUMENTS | 21 | 13 | 8 |
| ADDRESSING & INSERT | 14 | 6 | 8 |
| STATE PRINTER | 67 | 44 | 23 |
| COMMUTER VAN | 3 | 2 | 1 |
| CAPITOL PARKING | 11 | 5 | 6 |
| RURAL REHAB | 0 | 0 | 0 |
| AGRICULTURE | 277 | 68 | 209 |
| ARTS BOARD | 8 | 4 | 4 |
| ATTORNEY GENERAL | 143 | 25 | 118 |
| AUDITOR | 53 | 8 | 45 |
| COMMERCE | 156 | 60 | 96 |
| COMMUNITY COLLEGE BD | 1,205 | 213 | 992 |
| CORRECTIONS | 1,213 | 206 | 1,007 |
| COUNTY ATTY COUNCIL | 0 | 0 | 0 |
| ECONOMIC SECURITY | 1,643 | 417 | 1,226 |
| EDUCATION | 557 | 222 | 335 |
| EMPLOYEE RELATIONS | 77 | 28 | 49 |
| ENERGY, ECONOMIC DVLP | 101 | 37 | 64 |
| GOVERNOR | 26 | 6 | 20 |
| HANDICAPPED COUNCIL | 8 | 3 | 5 |
| HEALTH | 406 | 127 | 279 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 9 | 4 | 5 |
| NURSING | 14 | 7 | 7 |
| PHARMACY | 5 | 2 | 3 |
| DENTISTRY | 5 | 3 | 2 |
| CHIROPRACTORS | 2 | 1 | 1 |
| PSYCHOLOGY | 3 | 2 | 1 |
| OPTOMETRY | 1 | 1 | 0 |
| NURSING HOME ADM | 2 | 1 | 1 |
| PODIATRY | 0 | 0 | 0 |
| VETERINARY MEDICINE | 2 | 1 | 1 |
| HEARING EXAMINER | 34 | 11 | 23 |
| HIGHER ED COORD BD | 53 | 15 | 38 |
| HIGHER ED FAC AUTH | 1 | 0 | 1 |
| HOUSING FINANCE | 70 | 26 | 44 |
| HUMAN RIGHTS | 29 | 7 | 22 |

SCHEDULE 25.6

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| | TOTAL | FINANCIAL REPORTING | CENTRAL PAYROLL |
|----------------------|--------|------------------------|--------------------|
| USER DEPARTMENT | | | |
| INDIAN AFFAIRS | 5 | 2 | 3 |
| INVESTMENT BOARD | 13 | 2 | 11 |
| IRON RANGE RESOURCES | 63 | 31 | 32 |
| LABOR & INDUSTRY | 243 | 116 | 127 |
| LEGISLATIVE AUDIT | 30 | 3 | 27 |
| LEGISLATURE | 11 | 11 | 0 |
| MEDIATION SVCS | 13 | 3 | 10 |
| MILITARY AFFAIRS | 183 | 25 | 158 |
| MECC | 75 | 31 | 44 |
| NATURAL RESOURCES | 1,755 | 415 | 1,340 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 1 | 1 | 0 |
| BARBERS | 4 | 3 | 1 |
| ELECTRICITY | 22 | 9 | 13 |
| ARCHITECTS & ENG | 7 | 5 | 2 |
| WATCHMAKERS | 1 | 1 | 0 |
| ABSTRACTORS | 0 | 0 | 0 |
| ACCOUNTANCY | 4 | 3 | 1 |
| PEACE OFFICERS | 7 | 3 | 4 |
| PLANNING | 117 | 23 | 94 |
| POLLUTION CONTROL | 179 | 37 | 142 |
| PUB EMP RET ASSN | 12 | 12 | 0 |
| PUBLIC SAFETY | 1,503 | 692 | 811 |
| PUBLIC SERVICE | 47 | 11 | 36 |
| PUBLIC UTIL COMM | 16 | 3 | 13 |
| REVENUE | 584 | 163 | 421 |
| SECRETARY OF STATE | 37 | 21 | 16 |
| SENTENCE GUIDELINES | 4 | 1 | 3 |
| STATE RETIREMENT | 24 | 8 | 16 |
| STATE UNIV SYSTEM | 2,223 | 269 | 1,954 |
| SUPREME COURT | 71 | 20 | 51 |
| TEACHERS RETIREMENT | 25 | 6 | 19 |
| TRANSPORTATION | 3,232 | 386 | 2,846 |
| TREASURER | 21 | 8 | 13 |
| UNIV OF MINN | 2 | 2 | 0 |
| VETERANS AFFAIRS | 233 | 47 | 186 |
| WASTE MGMT BD | 20 | 6 | 14 |
| WATER PLAN BD | 7 | 1 | 6 |
| WELFARE-CENT OFFICE | 522 | 209 | 313 |
| WELFARE-INSTITUTIONS | 4,269 | 191 | 4,078 |
| ZOO | 147 | 46 | 101 |
| OTHER | 462 | 148 | 314 |
| TOTAL | 22,783 | 4,744 | 18,039 |

STATE OF MINNESOTA
Employee Relations
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 26.2

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F:Y. 1983

ALLOCATED ADDITIONS:

ADMINISTRATION

REAL ESTATE MANAGEMENT

10

MANAGEMENT SERVICES

73

STATE AGENCY SERVICES

119

FINANCE

BUDGET

197

ACCOUNTING

418

OTHER

77

EMPLOYEE RELATIONS

9,989

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

0

TREASURER

87

ATTORNEY GENERAL

0

LABOR AND INDUSTRY-WKRS COMP

0

TOTAL ALLOCATED ADDITIONS

10970

TOTAL TO BE ALLOCATED

10970

SCHEDULE 26.3

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | PERSONNEL | TRAINING | SOC SEC |
|---------------------|--------|-----------|----------|---------|
| | | ADMN | SVCS | ADMN |
| ALLOCATED ADDITIONS | 10,970 | 10,251 | 88 | 631 |
| COST BY FUNCTION | 10,970 | 10,251 | 88 | 631 |
| ALLOCABLE COSTS | 10,970 | 10,251 | 88 | 631 |
| DISALLOWED | (719) | | -88 | -631 |
| NET ALLOCATION | 10,251 | 10,251 | 0 | 0 |

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|-------------------------|---------------------|--------------------------|------------|
| ADMINISTRATION | | | |
| PUBLIC SERVICE | 23 | 0.08% | 8 |
| ISB | 248 | 0.81% | 23 |
| MOTOR POOL | 17 | 0.06% | 5 |
| OFFICE EQUIPMENT REPAIR | 9 | 0.07% | 3 |
| FEDERAL SURPLUS | 7 | 0.02% | 2 |
| CENT MNTNCE REVOLVING | 4 | 0.01% | 1 |
| MOVERS & DELIVERY | 11 | 0.04% | 4 |
| TELECOMMUNICATIONS | 2 | 0.01% | 1 |
| RESOURCE RECOVERY | 3 | 0.01% | 1 |
| MICROGRAPHICS | 16 | 0.05% | 5 |
| CENTRAL STORES | 12 | 0.04% | 4 |
| STATE REG-DOCUMENTS | 14 | 0.05% | 5 |
| ADDRESSING & INSERT | 8 | 0.03% | 3 |
| STATE PRINTER | 37 | 0.12% | 12 |
| COMMUTER VAN | 1 | .00% | 0 |
| CAPITOL PARKING | 2 | 0.01% | 1 |
| RURAL REHAS | 2 | 0.01% | 1 |
| AGRICULTURE | 397 | 1.30% | 134 |
| ARTS BOARD | 10 | 0.03% | 3 |
| ATTORNEY GENERAL | 285 | 0.94% | 96 |
| AUDITOR | 101 | 0.33% | 34 |
| COMMERCE | 215 | 0.71% | 72 |
| COMMUNITY COLLEGE BD | 1,777 | 5.84% | 598 |
| CORRECTIONS | 1,662 | 5.46% | 560 |
| COUNTY ATTY COUNCIL | 0 | 0.00% | 0 |
| ECONOMIC SECURITY | 2,204 | 7.24% | 742 |
| EDUCATION | 566 | 2.19% | 124 |
| ENERGY, ECONOMIC DVL | 114 | 0.37% | 38 |
| GOVERNOR | 40 | 0.13% | 13 |
| HANDICAPPED COUNCIL | 11 | 0.04% | 4 |
| HEALTH | 611 | 2.01% | 206 |
| HEALTH LIC BDS | | | |
| MEDICAL EXAMINERS | 10 | 0.03% | 3 |
| NURSING | 16 | 0.05% | 5 |
| PHARMACY | 7 | 0.02% | 2 |
| DENTISTRY | 4 | 0.01% | 1 |
| CHIROPRACTORS | 1 | .00% | 0 |
| PSYCHOLOGY | 2 | 0.01% | 1 |
| OPTOMETRY | 1 | .00% | 0 |
| NURSING HOME ADM | 21 | 0.07% | 7 |
| PODIATRY | 0 | 0.00% | 0 |
| VETERINARY MEDICINE | 1 | .00% | 0 |
| HEARING EXAMINER | 54 | 0.18% | 18 |
| HIGHER ED COORD BD | 68 | 0.22% | 23 |
| HIGHER ED FAC AUTH | 2 | 0.01% | 1 |
| HOUSING FINANCE | 111 | 0.36% | 37 |

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMIN

| USER DEPARTMENT | ALLOCATION UNITS | ALLOCATED NET PERCENT | ALLOCATION |
|----------------------|---------------------|--------------------------|------------|
| HUMAN RIGHTS | 49 | 0.16% | 16 |
| INDIAN AFFAIRS | 7 | 0.02% | 2 |
| INVESTMENT BOARD | 25 | 0.08% | 8 |
| IRON RANGE RESOURCES | 83 | 0.27% | 28 |
| LABOR & INDUSTRY | 224 | 0.74% | 75 |
| LEGISLATIVE AUDIT | 61 | 0.20% | 21 |
| LEGISLATURE | 0 | 0.00% | 0 |
| MEDIATION SVCS | 22 | 0.07% | 7 |
| MILITARY AFFAIRS | 227 | 0.75% | 76 |
| MECC | 74 | 0.24% | 25 |
| NATURAL RESOURCES | 1,510 | 4.96% | 509 |
| NON-HEALTH LIC BDS | | | |
| BOXING | 1 | .00% | 0 |
| BARBERS | 3 | 0.01% | 1 |
| ELECTRICITY | 18 | 0.06% | 6 |
| ARCHITECTS & ENG | 5 | 0.02% | 2 |
| WATCHMAKERS | 0 | 0.00% | 0 |
| ABSTRACTORS | 0 | 0.00% | 0 |
| ACCOUNTANCY | 3 | 0.01% | 1 |
| PEACE OFFICERS | 8 | 0.03% | 3 |
| PLANNING | 110 | 0.36% | 37 |
| POLLUTION CONTROL | 305 | 1.00% | 103 |
| PUB EMP RET ASSN | 0 | 0.00% | 0 |
| PUBLIC SAFETY | 1,659 | 5.45% | 559 |
| PUBLIC SERVICE | 83 | 0.27% | 28 |
| PUBLIC UTIL COMM | 30 | 0.10% | 10 |
| REVENUE | 944 | 3.10% | 318 |
| SECRETARY OF STATE | 35 | 0.12% | 12 |
| SENTENCE GUIDELINES | 5 | 0.02% | 2 |
| STATE RETIREMENT | 78 | 0.12% | 13 |
| STATE UNIV SYSTEM | 3,876 | 12.73% | 1,105 |
| SUPREME COURT | 125 | 0.41% | 42 |
| TEACHERS RETIREMENT | 46 | 0.15% | 15 |
| TRANSPORTATION | 4,519 | 16.17% | 1,555 |
| TREASURER | 29 | 0.10% | 10 |
| UNIV OF MINN | 0 | 0.00% | 0 |
| VETERANS AFFAIRS | 297 | 0.96% | 99 |
| WASTE MGMT BD | 24 | 0.08% | 8 |
| WATER PLAN BD | 6 | 0.02% | 2 |
| WELFARE-CENT OFFICE | 697 | 2.28% | 231 |
| WELFARE-INSTITUTIONS | 5,657 | 19.23% | 1,972 |
| 100 | 182 | 0.60% | 61 |
| OTHER | 360 | 1.18% | 125 |
| TOTAL | 30,450 | 100.00% | 10,251 |

ALLOCATION BASIS: F.Y. 1983 ACTUAL EMPLOYEE COUNT

SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | PERSONNEL ADMN |
|-------------------------|-------|-------------------|
| ADMINISTRATION | | |
| PUBLIC SERVICE | 8 | 8 |
| ISB | 83 | 83 |
| MOTOR POOL | 6 | 5 |
| OFFICE EQUIPMENT REPAIR | 3 | 1 |
| FEDERAL SURPLUS | 2 | 2 |
| CENT MNTNCE REVOLVING | 1 | 1 |
| MOVERS & DELIVERY | 4 | 4 |
| TELECOMMUNICATIONS | 1 | 1 |
| RESOURCE RECOVERY | 1 | 1 |
| MICROGRAPHICS | 5 | 5 |
| CENTRAL STORES | 4 | 4 |
| STATE REG-DOCUMENTS | 5 | 5 |
| ADDRESSING & INSERT | 3 | 3 |
| STATE PRINTER | 12 | 12 |
| COMMUTER VAN | 0 | 0 |
| CAPITOL PARKING | 1 | 1 |
| RURAL REHAB | 1 | 1 |
| AGRICULTURE | 134 | 134 |
| ARTS BOARD | 3 | 3 |
| ATTORNEY GENERAL | 96 | 96 |
| AUDITOR | 34 | 34 |
| COMMERCE | 72 | 72 |
| COMMUNITY COLLEGE BD | 598 | 598 |
| CORRECTIONS | 560 | 560 |
| COUNTY ATTY COUNCIL | 0 | 0 |
| ECONOMIC SECURITY | 742 | 742 |
| EDUCATION | 224 | 224 |
| ENERGY, ECONOMIC DVLP | 78 | 78 |
| GOVERNOR | 13 | 13 |
| HANDICAPPED COUNCIL | 4 | 4 |
| HEALTH | 206 | 206 |
| HEALTH LIC BDS | | |
| MEDICAL EXAMINERS | 3 | 3 |
| NURSING | 5 | 5 |
| PHARMACY | 2 | 2 |
| DENTISTRY | 1 | 1 |
| CHIROPRACTORS | 0 | 0 |
| PSYCHOLOGY | 1 | 1 |
| OPTOMETRY | 0 | 0 |
| NURSING HOME ADM | 7 | 7 |
| PODIATRY | 0 | 0 |
| VETERINARY MEDICINE | 0 | 0 |
| HEARING EXAMINER | 18 | 18 |
| HIGHER ED COORD BD | 23 | 23 |
| HIGHER ED FAC AUTH | 1 | 1 |
| HOUSING FINANCE | 37 | 37 |

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

| USER DEPARTMENT | TOTAL | PERSONNEL ADMN |
|----------------------|--------|-------------------|
| HUMAN RIGHTS | 16 | 16 |
| INDIAN AFFAIRS | 2 | 2 |
| INVESTMENT BOARD | 8 | 8 |
| IRON RANGE RESOURCES | 28 | 28 |
| LABOR & INDUSTRY | 75 | 75 |
| LEGISLATIVE AUDIT | 21 | 21 |
| LEGISLATURE | 0 | 0 |
| MEDIATION SVCS | 7 | 7 |
| MILITARY AFFAIRS | 76 | 76 |
| MECC | 25 | 25 |
| NATURAL RESOURCES | 508 | 508 |
| NON-HEALTH LIC BDS | | |
| BOXING | 0 | 0 |
| BARBERS | 1 | 1 |
| ELECTRICITY | 6 | 6 |
| ARCHITECTS & ENG | 2 | 2 |
| WATCHMAKERS | 0 | 0 |
| ABSTRACTORS | 0 | 0 |
| ACCOUNTANCY | 1 | 1 |
| PEACE OFFICERS | 3 | 3 |
| PLANNING | 37 | 37 |
| POLLUTION CONTROL | 103 | 103 |
| PUB EMP RET ASSN | 0 | 0 |
| PUBLIC SAFETY | 559 | 559 |
| PUBLIC SERVICE | 28 | 28 |
| PUBLIC UTIL COMM | 10 | 10 |
| REVENUE | 318 | 318 |
| SECRETARY OF STATE | 12 | 12 |
| SENTENCE GUIDELINES | 2 | 2 |
| STATE RETIREMENT | 13 | 13 |
| STATE UNIV SYSTEM | 1,708 | 1,708 |
| SUPREME COURT | 42 | 42 |
| TEACHERS RETIREMENT | 15 | 15 |
| TRANSPORTATION | 1,555 | 1,555 |
| TREASURER | 10 | 10 |
| UNIV OF MINN | 0 | 0 |
| VETERANS AFFAIRS | 88 | 88 |
| WASTE MGMT BD | 8 | 8 |
| WATER PLAN BD | 2 | 2 |
| WELFARE-CENT OFFICE | 237 | 237 |
| WELFARE-INSTITUTIONS | 1,972 | 1,972 |
| ZOO | 61 | 61 |
| OTHER | 123 | 123 |
| TOTAL | 10,251 | 10,251 |

STATE OF MINNESOTA

Mediation Bureau

NATURE AND EXTENT OF SERVICES

INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

STATE OF MINNESOTA
Legislative Auditor
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 28.2

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

ALLOCATED ADDITIONS:

ADMINISTRATION

| | |
|------------------------|----|
| REAL ESTATE MANAGEMENT | 3 |
| MANAGEMENT SERVICES | 33 |
| STATE AGENCY SERVICES | 21 |

FINANCE

| | |
|------------|----|
| BUDGET | 23 |
| ACCOUNTING | 42 |
| OTHER | 30 |

| | |
|--------------------|----|
| EMPLOYEE RELATIONS | 21 |
|--------------------|----|

| | |
|--------------------|---|
| MEDIATION SERVICES | 0 |
|--------------------|---|

| | |
|-------------------|---|
| LEGISLATIVE AUDIT | 0 |
|-------------------|---|

| | |
|-----------|---|
| TREASURER | 9 |
|-----------|---|

| | |
|------------------|---|
| ATTORNEY GENERAL | 0 |
|------------------|---|

| | |
|------------------------------|---|
| LABOR AND INDUSTRY-WKRS COMP | 0 |
|------------------------------|---|

| | |
|---------------------------|-----|
| TOTAL ALLOCATED ADDITIONS | 182 |
|---------------------------|-----|

| | |
|-----------------------|-----|
| TOTAL TO BE ALLOCATED | 182 |
|-----------------------|-----|

SCHEDULE 28.3

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | FINANCE AUDITS | PROGRAM AUDITS |
|---------------------|-------|-------------------|-------------------|
| ALLOCATED ADDITIONS | 182 | 133 | 49 |
| COST BY FUNCTION | 182 | 133 | 49 |
| ALLOCABLE COSTS | 182 | 133 | 49 |
| DISALLOWED | (182) | (133) | (49) |
| NET ALLOCATION | 0 | 0 | 0 |

STATE OF MINNESOTA

Treasurer

NATURE AND EXTENT OF SERVICES

INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 29.2

STATE OF MINNESOTA

STATE TREASURER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

ALLOCATED ADDITIONS:

ADMINISTRATION

| | |
|------------------------|---|
| REAL ESTATE MANAGEMENT | 7 |
|------------------------|---|

| | |
|---------------------|----|
| MANAGEMENT SERVICES | 50 |
|---------------------|----|

| | |
|-----------------------|----|
| STATE AGENCY SERVICES | 65 |
|-----------------------|----|

FINANCE

| | |
|--------|----|
| BUDGET | 58 |
|--------|----|

| | |
|------------|-----|
| ACCOUNTING | 120 |
|------------|-----|

| | |
|-------|----|
| OTHER | 21 |
|-------|----|

| | |
|--------------------|----|
| EMPLOYEE RELATIONS | 10 |
|--------------------|----|

| | |
|--------------------|---|
| MEDIATION SERVICES | 0 |
|--------------------|---|

| | |
|-------------------|---|
| LEGISLATIVE AUDIT | 0 |
|-------------------|---|

| | |
|-----------|----|
| TREASURER | 25 |
|-----------|----|

| | |
|------------------|---|
| ATTORNEY GENERAL | 0 |
|------------------|---|

| | |
|------------------------------|---|
| LABOR AND INDUSTRY-WKRS COMP | 0 |
|------------------------------|---|

| | |
|---------------------------|-----|
| TOTAL ALLOCATED ADDITIONS | 356 |
|---------------------------|-----|

| | |
|-----------------------|-----|
| TOTAL TO BE ALLOCATED | 356 |
|-----------------------|-----|

SCHEDULE 29.3

STATE OF MINNESOTA

STATE TREASURER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | TREASURY | UNCLAIMED PROPERTY | GENERAL GOV'T |
|---------------------|-------|----------|--------------------|---------------|
| ALLOCATED ADDITIONS | 356 | 73 | 157 | 126 |
| COST BY FUNCTION | 356 | 73 | 157 | 126 |
| ALLOCABLE COSTS | 356 | 73 | 157 | 126 |
| DISALLOWED | (283) | | (157) | (126) |
| NET ALLOCATION | 73 | 73 | 0 | 0 |

LA PETROBRAS P&L

LA PETROBRAS ST. JAMES

STATE OF MINNESOTA

Attorney General-General Support

NATURE AND EXTENT OF SERVICES

INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 30.2

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

ALLOCATED ADDITIONS:

ADMINISTRATION

| | |
|------------------------|----|
| REAL ESTATE MANAGEMENT | 41 |
|------------------------|----|

| | |
|---------------------|-----|
| MANAGEMENT SERVICES | 356 |
|---------------------|-----|

| | |
|-----------------------|-----|
| STATE AGENCY SERVICES | 185 |
|-----------------------|-----|

FINANCE

| | |
|--------|-----|
| BUDGET | 204 |
|--------|-----|

| | |
|------------|-----|
| ACCOUNTING | 371 |
|------------|-----|

| | |
|-------|-----|
| OTHER | 143 |
|-------|-----|

| | |
|--------------------|----|
| EMPLOYEE RELATIONS | 96 |
|--------------------|----|

| | |
|--------------------|---|
| MEDIATION SERVICES | 0 |
|--------------------|---|

| | |
|-------------------|---|
| LEGISLATIVE AUDIT | 0 |
|-------------------|---|

| | |
|-----------|---|
| TREASURER | 0 |
|-----------|---|

| | |
|------------------|---|
| ATTORNEY GENERAL | 0 |
|------------------|---|

| | |
|------------------------------|---|
| LABOR AND INDUSTRY-WKRS COMP | 0 |
|------------------------------|---|

| | |
|---------------------------|-------|
| TOTAL ALLOCATED ADDITIONS | 1,396 |
|---------------------------|-------|

| | |
|-----------------------|-------|
| TOTAL TO BE ALLOCATED | 1,396 |
|-----------------------|-------|

SCHEDULE 30.3

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | LEGAL SERVICES | OTHER |
|---------------------|---------|-------------------|-------|
| COST ADJUSTMENTS | | | |
| ALLOCATED ADDITIONS | 1,396 | 1,155 | 241 |
| COST BY FUNCTION | 1,396 | 1,155 | 241 |
| ALLOCABLE COSTS | 1,396 | 1,155 | 241 |
| DISALLOWED | (1,396) | (1,155) | (241) |
| NET ALLOCATION | 0 | 0 | 0 |

APPROVED: ATTORNEY GENERAL

JUL 26 1967

STATE OF MINNESOTA
Labor and Industry-Administration
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 31.2

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMINISTRATION

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

ALLOCATED ADDITIONS:

ADMINISTRATION

REAL ESTATE MANAGEMENT

17

MANAGEMENT SERVICES

368

STATE AGENCY SERVICES

279

FINANCE

BUDGET

868

ACCOUNTING

1,730

OTHER

243

EMPLOYEE RELATIONS

75

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

0

TREASURER

0

ATTORNEY GENERAL

0

LABOR AND INDUSTRY-WKRS COMP

0

TOTAL ALLOCATED ADDITIONS

3,580

TOTAL TO BE ALLOCATED

3,580

SCHEDULE 31.3

STATE OF MINNESOTA

LABOR AND INDUSTRY-ADMINISTRATION

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| COST ADJUSTMENTS | TOTAL | DEPT ADMN |
|---------------------|---------|--------------|
| ALLOCATED ADDITIONS | 3,580 | 3,580 |
| COST BY FUNCTION | 3,580 | 3,580 |
| ALLOCABLE COSTS | 3,580 | 3,580 |
| DISALLOWED | (3,580) | (3,580) |
| NET ALLOCATION | 0 | 0 |

STATE OF MINNESOTA

Labor and Industry-Workers Compensation Administration

NATURE AND EXTENT OF SERVICES

INDIRECT DEPARTMENT

This indirect service department has been created for accounting purposes. The department receives allocations from other service departments. The allocations received are, in turn, reallocated to recipient departments according to the distribution established for the original service department of the same name. This procedure provides for an appropriate allocation of service department charges.

All revenues and direct-billed charges are accounted for in the initial allocation.

SCHEDULE 32.2

STATE OF MINNESOTA

LABOR AND INDUSTRY-WKRS COMPENSATION

SECOND ALLOCATION

COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1983

ALLOCATED ADDITIONS:

| | |
|------------------------------|---|
| ATTORNEY GENERAL | 0 |
| LABOR AND INDUSTRY-WKRS COMP | 0 |

| | |
|---------------------------|---|
| TOTAL ALLOCATED ADDITIONS | 0 |
|---------------------------|---|

| | |
|-----------------------|---|
| TOTAL TO BE ALLOCATED | 0 |
|-----------------------|---|

SCHEDULE 32.3

STATE OF MINNESOTA

LABOR AND INDUSTRY-WORKERS COMPENSATION

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

| | TOTAL | STATE EMPLOYEES | OTHER SERVICES |
|---------------------|-------|--------------------|-------------------|
| COST ADJUSTMENTS | | | |
| ALLOCATED ADDITIONS | 0 | 0 | 0 |
| COST BY FUNCTION | 0 | 0 | 0 |
| ALLOCABLE COSTS | 0 | 0 | 0 |
| DISALLOWED | 0 | 0 | 0 |
| NET ALLOCATION | 0 | 0 | 0 |