

## STATE OF MINNESOTA DEPARTMENT OF FINANCE

309 STATE ADMINISTRATION BUILDING SAINT PAUL MINNESCTA 55155

612 - 296 - 5900

December 31, 1984

Mr. Ralph A. Detloff, Director Division of Cost Allocation Department of Health and Human Services 300 South Wacker Drive Chicago, Illinois 60606

Dear Mr. Detloff:

We are enclosing the Minnesota Statewide Cost Allocation Plan for use in fiscal year 1986 beginning July 1, 1985. The plan is submitted for your review in accordance with guidelines relative to Federal Management Circular 74-4.

The 1986 budget plan expenditures are based on same level requests by agencies. The roll-forward plan uses 1984 actual expenditures as of the close of the fiscal year.

Included with this memorandum are Budget, Expenditure, Encumbrance Reports for the Section I, Central Services Agencies, in the roll-forward plana. These are official reports from our statewide accounting system detailing actuals expenditures in the central service areas as of the close of our fiscal year 1984.

The financial statements for building space costs are not available at this time. They will be submitted when they are received from the Department of Administration. Capitol Parking has been added as a section II cost at the request of Mr. Porembski, who negotiated our 1985 budgeted plan.

We would appreciate the negotiation and approval of the plan by April 1, 1985. If the plan is not finalized by this date, many of our state agencies will be required to re-work and adjust their annual budgets. Please do not hesitate to contact us if there is anything we can do to expedite the approval process.

Sincerely,

Gordon M. Donhowe Commissioner

BO/BN/PS/050

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#### STATE OF MINNESOTA

# CONSOLIDATED STATEWIDE COST ALLOCATION PLAN Certification by the Responsible State Official

I hereby certify as the responsible official of the State of Minnesota that the information contained in this consolidated Statewide Cost Allocation Plan for the year ending June 30, 1986 is correct and was prepared in accordance with the policies and procedures contained in Federal Management Circular 74-4. I further certify that a consistent approach has been followed in treating a given type of codes as direct or indirect and that in no case have costs charged as direct costs of federally supported program been included in the indirect costs reflected in the plan.

Signature - Gordon M. Donhowe

Title - Commissioner

STATE OF MINNESOTA December 31, 1984

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# STATE OF MINNESOTA CENTRAL SERVICE COST ALLOCATION PLAN F.Y. 1986 BUDGET PLAN

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# STATE OF MINNESOTA CENTRAL SERVICE ALLOCATION PLAN F.Y.1986 BUDGET PLAN

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#### CENTRAL SERVICE COST ALLOCATION PLAN

	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	59,064	342.393	113,732	12,049	12, 138	10,697	16,523	56, 535	5,255	26,261
ADMN-RL EST MGMT	1,551	2,068	517	517				1,034	517	
ADMN-MGMT SVCS	364, 537	39,799	2,309	516	922	1	164	177	256	623
ADMN-STATE AGENCY	5, 101	15, 430	1,406	697	354	202	251	610	91	1,260
FIN-FISC MGMT/ADM										
FIN-BUDGET	2,749	7,359	13.774	1,397	578	915	492	7.661	295	1.012
FIN-ACCOUNTING	5,027	18,902	44, 454	3,399	1.654	2,750	1,374	24,751	734	3,067
FIN-OTHER	1,204	8,910	4,918	453	367	378	456	2,605	135	745
EMPLOYEE RELATIONS	3,698	30,074	2,096	493	863	493	1,356	493	369	1,972
MEDIATION SVCS	10	120	8	1	3	2	4	i	1	7
LEGISLATIVE AUDIT			Ø							
TREASURER	177	668	1.571	120	58	97	48	874	26	109
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										
LABOR & IND-WKR COMP										
PUBLIC SAFETY-ADMN										
SINGLE AUDIT										
ISB CREDIT	(314)	. •	(1.057)					(551)		
			, ,							
TOTAL PLAN ALLOCATN	442,804	465,723	183,728	19,642	16,937	15, 535	20,668	94,190	7,679	35.057
ROLL FORWARD	250,029	13, 133	(18,643)	(28, 272)	61	548	1.050	(8,724)	(1,220)	(3, 239)
PROPOSED COST	692, 833	478,856	165,085	(8,630)	16,998	16,083	21,718	85,466	6,459	31,818

#### STATE PRINTER

#### CENTRAL SERVICE COST ALLOCATION PLAN

		STATE REG DOCUMENTS	ADDRESS & INSERT	STATE PRINTER	COMMUTER VAN	CAPITOL PARKING	AGRICLTRE	ANIMAL HEALTH	ARTS BOARD	AUDITOR
ADMN-GENERAL SUPPORT	86,886	42,949	11,477	130,419	3,599	18,258				
ADMN-RL EST MGMT	517	517		3,101			8.788		517	1.034
ADMN-MGMT SVCS	675	2,401	99	2,203	127	212	60,777	4.428	2,479	6,824
ADMN-STATE AGENCY	4,798	5,043	309	2,347	36	763	62,379	1.678	1,153	3.672
FIN-FISC MGMT/ADM				•			•			
FIN-BUDGET	10,372	3,498	622	11,831	418	1,113	24,052	1.366	2,703	2.731
FIN-ACCOUNTING	33, 357	10,481	1,336	36,966	1,132	3, 397	57.402	2,966	2,612	6,587
FIN-OTHER	3,681	1,394	530	5, 149	155	619	17,039	1.879	559	3.046
EMPLOYEE RELATIONS	1,725	2,096	863	5,300	123	1.109	59,407	4.313	1,356	15,037
MEDIATION SVCS	5.	7	3	20		1	209	i5	5	36
LEGISLATIVE AUDIT							21,214	5, 103	1,387	11.147
TREASURER	1,178	370	47	1.306	40	120	2,028	105	92	233
ATTY GEN-GEN SUPP	•									
LABOR & IND-ADMN										
LABOR & IND-WKR COMP							1.784	81		
PUBLIC SAFETY-ADMN										
SINGLE AUDIT							46	i	23	
ISB CREDIT	(128)	(595)		(35)	(67)	(64)	(1.680)		(210)	(119)
TOTAL PLAN ALLOCATN	143,066	68, 161	15, 286	198.607	5, 623	25,528	313.445	21.935	12,676	50.228
ROLL FORWARD	(7, 090)		(1,050)	10,249	(119)	(1,302)			6,583	(7, 162)
PROPOSED COST	135,976	52,906	14,236	208,856	5,504	24,226	299, 367	21,935	19,259	43, 066

### CENTRAL SERVICE COST ALLOCATION PLAN

	CAP AREA ARCH	CHARITEL GAMBLING	COMMERCE	COLL BD	CORRCTNS	ECON SECURITY	EDUCATION	EDUCATION VO-TECH (	ENERGY ECON DVLP
ADMN-GENERAL SUPPORT ADMN-RL EST MGMT			4,653	6,720	17, 058	58, 926	4, 135		10, 338
ADMN-MGMT SVCS	664		26,769	222,451	142, 255	332,064	83,336	12,899	54,722
ADMN-STATE AGENCY FIN-FISC MBMT/ADM	658	83	13, 868	122,001	100, 363	130, 032	60, 366	6,603	56, 376
FIN-BUDGET	286	71	38, 988	61,547	84,707	105,727	76.782	18.228	33, 652
FIN-ACCOUNTING	698		43,670	154,136	153, 754	332, 214	138,840	23,140	37,315
FIN-OTHER	137		9, 453	63,646	70, 196	105,594	37, 255	4.979	9,000
EMPLOYEE RELATIONS	246	1,479	28, 224	252,665	218, 155	309,361	74, 321	9, 367	29,087
MEDIATION SVCS	7		96	1,008	836	1,026	265	36	105
LEGISLATIVE AUDIT				74,310	1,387	335, 417	144,529		198,848
TREASURER ATTY GEN-GEN SUPP LABOR & IND-ADMN	25		1,543	5, 446	5, 433	11,739	6, 433	818	1,319
LABOR & IND-WKR COMP PUBLIC SAFETY-ADMN			162	5.760	15, 821	3. 488	4,705		162
SINGLE AUDIT			,	176	33	10.150	6.143	528	807
ISB CREDIT			(1,687)	(334)	(25, 847)	(15, 304)	(2,972)	(667)	(110)
TOTAL PLAN ALLOCATN ROLL FORWARD	2,715	1,633	165,739 83	969, 532 (12, 123)	784, 151 121, 322	1,720,434 (30,807)	634.138 (103.521)	76.031	431,621 (40,657)
PROPOSED COST	2,715	1,633	165,822	957,409	905, 473	1,689,627	530.617	76, 031	390.964

#### CENTRAL SERVICE COST ALLOCATION PLAN

	GDVERNOR	HNDICPPD CDUNCIL	HEALTH	MEDICAL EXAMNR BD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHROPROTR BOARD	PSYCHOLGY BOARD	OPTOMETRY BOARD
ADMN-GENERAL SUPPORT	21,844	5. *								
ADMN-RL EST MGMT	3, 101	i,55i	4,653	517	517	517	517	517	517	517
ADMN-MGMT SVCS	22,502	1,759	80,455	1,307	3,885	980	772	230	207	203
ADMN-STATE AGENCY	4,419	1,636	51,449	871	1,330	368	959	144	131	268
FIN-FISC MGMT/ADM										
FIN-BUDGET	3,249	2, 233	66, 148	i,024	1,777	795	814	396	407	362
FIN-ACCOUNTING	5,035	2,232	93,805	2,653	4,911	1,963	2,020	762	1.011	874
FIN-OTHER	1,582	414	27,767	518	862	363	294	124	194	115
EMPLOYEE RELATIONS	6,040	1,233	79, 127	1,233	2,219	863	493	246	246	123
MEDIATION SVCS		3	304	4	6	2	2	Ĺ		
LEGISLATIVE AUDIT	29,724		25,017							
TREASURER	178	79	3,315	93	173	70	72	27	36	3ì
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										4
LABOR & IND-WKR COMP	81		1,784							
PUBLIC SAFETY-ADMN										
SINGLE AUDIT	5		1,664							
ISB CREDIT			(1,545)	(303)	(669)	(91)	) (7)	(11)	t.	(5)
TOTAL PLAN ALLOCATN	97.760	11,140	433, 943	7.917	15.020	5.830	5.936	2.436	2.749	2,488
ROLL FORWARD	16, 463	1,277	(21,748)		(3, 872)		•			
PROPOSED COST	114,223	12, 417	412, 195	6,440	11,148	4,481	4,908	1,762	2,617	2,345

#### CENTRAL SERVICE COST ALLOCATION PLAN

	NURSING HOME BD	PODIATRY BOARD	VET MED BOARD	HEARING EXAMINER	HIGHER ED COORD BD	HIGHER ED FAC AUTH	HOUSING FINANCE	HUMAN RIGHTS	INDIAN AFFAIRS	INVSTMNT BOARD
ADMN-GENERAL SUPPORT										
ADMN-RL EST MGMT	517		517	1,551	517			5,169	517	517
ADMN-MGMT SVCS	456	145	204	8,320	10,634	53	30,417	9,361	923	5,554
ADMN-STATE AGENCY	10i	87	124	4,755	12,807	14	9, 137	3,109	387	1,172
FIN-FISC MGMT/ADM										
FIN-BUDGET	494	185	394	2,662	8,222	104	19,249	2,475	2,666	3.718
FIN-ACCOUNTING	1,060	341	759	7,063	11,711	70	17,642	3,813	1,802	1,786
FIN-OTHER	156	34	109	2,052	3, 407	48	6,917	1.442	356	731
EMPLOYEE RELATIONS	246		123	7,026	8, 381	246	15,283	8,011	863	3, 698
MEDIATION SVCS				9	18	1	49	32	3	6
LEGISLATIVE AUDIT					11,147			6,935		87.315
TREASURER	38	12	27	250	8, 386	2	623	134	64	64
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										
LABOR & IND-WKR COMP				406	162					
PUBLIC SAFETY-ADMN							A 158	, ,	,	
SINGLE AUDIT					58		2,428	14	i	
ISB CREDIT			(21)	(80)	(5, 529)	•	(210)	(9)		(111)
TOTAL PLAN ALLOCATN	3,068	804	2.236	34.014	69.921	538	101,535	40.486	7,582	104.450
ROLL FORWARD	(1,219)		(490)				(5.431)	806	611	94,347
	· - ; ·				1		· <del>-,</del> ·- <b>-</b>			,
PROPOSED COST	1,849	47	1,746	20,344	54,692	446	96, 104	41,292	8.193	198,797

#### CENTRAL SERVICE COST ALLOCATION PLAN

	IRON RNGE RESOURCES	LABOR & INDUSTRY (	LEGISLTRE	MILITARY AFFAIRS	MECC	MUNICIPAL BOARD	NATURAL RESOURCS	BOXING BOARD	BARBERS BOARD	ELCTRCTY BOARD
ADMN-GENERAL SUPPORT										
ADMN-RL EST MGMT	1,034			517	2,585	1.034	32.047			
ADMN-MGMT SVCS	12, 172		127, 131	34,605	26,786	1,300	225,057	286	575	7.887
ADMN-STATE AGENCY	14,679		582	12,266	28,047	1.112	150,039	243	902	1.143
FIN-FISC MGMT/ADM										
FIN-BUDGET	13, 381		5,340	8,949	12,208	1,159	162,953	874	2,189	2,863
FIN-ACCOUNTING	22, 981		7,864	19,459	25,716	1,136	297.890	87 <del>9</del>	2,459	6, 268
FIN-OTHER	4,462		795	11,446	5, 491	204	96,612	124	307	1.278
EMPLOYEE RELATIONS	9,120			36, 483	17, 256	493	196,216	246	369	2.219
MEDIATION SVCS	39			140			902	1	i	5
LEGISLATIVE AUDIT	54,652			23, 779			70,965			
TREASURER	812		1,897	688	909	40	10,526	31	<b>8</b> 7	221
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN		947, 180								/
LABOR & IND-WKR COMP	1,298		162	1,947			28, 396			
PUBLIC SAFETY-ADMN										
SINGLE AUDIT	B		1	259	1		479			
ISB CREDIT			(5, 445)		(1)	ı	(25, 103)			(395)
TOTAL PLAN ALLOCATN	134,638	947,180	138, 327	150,538	118,998	<b>6.</b> 478	1.246.979	2,684	6.889	21.490
ROLL FORWARD	3.732	250,798	(35, 183)	(9, 879)	21,659	0.470	(25, 161)	606	3,745	(2.470)
name Calmina	Oi 1 OF		(004 100)	(5,0757	-1, 00J		(ED) 101/	550	0,710	1 mg 11 m/
PROPOSED COST	138, 370	1,197,978	103,144	140,659	140,657	٤,478	1,221,818	3.290	10,634	19,020

### CENTRAL SERVICE COST ALLOCATION PLAN

	ARCH-ENG BOARD	ABSTCTRS BOARD	ACCNTNCY BOARD	PEACE OFF BOARD	PLANNING	POLLUTA CONTROL	PUB EMP RET ASSN	PUBLIC SAFETY	PUBLIC SERVICE	PUBLIC UTIL COMM
ADMN-GENERAL SUPPORT										
ADMN-RL EST MGMT				517	4, 135	4, 135	517	63,061	517	1.034
ADMN-MGMT SVCS	938	49	683	1,820	23,537	62,768	6,978	229,751	10,060	3,467
ADMN-STATE AGENCY	413	96	1,438	788	15,856	25, 420	8,216	181,959	4, 000	1,683
FIN-FISC MGMT/ADM										
FIN-BUDGET	2,765	291	2, 128	1,091	17,790	21,163	6, 986	156.856	7,883	2,375
FIN-ACCOUNTING	3, 150	179	2, 385	3, 258	16, 192	31,095	6,808	528,948	8, 188	2,343
FIN-OTHER	429	18	322	523	5, 793	11,408		96,872	2,486	784
EMPLOYEE RELATIONS	616		493	1,109	14,667	44, 124		202, 872	10,847	3,574
MEDIATION SVCS	2		5		57	163		794	38	9
LEGISLATIVE AUDIT					26,009	10,774	37, 155	40,871		
TREASURER	112	6	84	115	572	1.098	11,982	18.778	289	83
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										
LABOR & IND-WKR COMP						243	81	12,575	162	
PUBLIC SAFETY-ADMN								2,179,636		
SINGLE AUDIT					62	362		206		
ISB CREDIT	(211)	)	(171)	(555)	(537)	(60)	(94)	(181,092)	(67)	i
TOTAL PLAN ALLOCATN	8,214	639	7.364	8,666	124.133	212.693	79, 317	3.532.087	44.403	15.352
ROLL FORWARD	2.452	444	7. 304 3. 476	183	757.	(1, 597)		(159, 161)	9.387	(2.609)
TOPE I DITHILITY	-# ·DL	137	o <u>.</u> 110	100		(A) Wal		11034 1011	34.001	,ci ana,
PROPOSED COST	10,665	1,083	10,840	8,849	124, 133	211,096	70,226	3,372,926	53,790	12.743

#### CENTRAL SERVICE COST ALLOCATION PLAN

	RACING COMM	REVENUE	SECRTRY OF STATE	SENTENCE GUIDLNS	STATE RETRMNT	STATE UNIV SYST	SUPREME COURT	TEACHRS RETIRMNT	TRNSPRTTN	TRNSPRTTN REG BD
ADMN-GENERAL SUPPORT										
ADMN-RL EST MGMT	517	7,237	1,034	i,55i	1,234	17,058	7,237	517	21,193	1.034
ADMN-MGMT SVCS	985	122, 394	8, 184	588	3,225	450,047	18,650	5,621	319, 143	696
ADMN-STATE AGENCY	1,001	103,442	5,993	546	7,377	176,282	8.804	8,585	231.901	515
FIN-FISC MBMT/ADM										
FIN-BUDGET	394	71,812	4,603	659	6,660	97,950	7.597	3.981	132, 972	342
FIN-ACCOUNTING	937	129,524	12,002	794	5,731	192,987	14,581	3,762	280,294	481
FIN-OTHER	130	35,513	2,170	212	1,416	112,032	4.248	1,360	180, 693	181
EMPLOYEE RELATIONS	986	122,635	4,437	369	5,176	509,890	16,023	6,902	547,112	986
MEDIATION SVCS	1	453	16	2	17	1,950		21	2,150	1
LEGISLATIVE AUDIT	7, 431	133,760	18,578		37, 155	66,879		29, 724	358,552	
TREASURER	33	112,563	424	28	9,211	6,819	515	8,834	9, 904	17
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										
LABOR & IND-WKR COMP		3,245				15, 983	81		53,628	
PUBLIC SAFETY-ADMN										
SINGLE AUDIT						126	2		12,274	
ISB CREDIT		(147, 944)	(774)	(317)	(7,826)	(2,760)	(60)	(2,081)	(53, 313)	)
TOTAL PLAN ALLOCATN	12.415	694.634	56,667	4.432	69,176	1,645,243	77,678	67,226	2,096,503	4.253
ROLL FORWARD	10,410	(171,689)					13.093	(6,875)		
. Wall ( Diffine)				, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(20,001)	10,000	.5,5757		,
PROPOSED COST	12,415	522,945	45,566	4,249	57,758	1,624,942	90,771	<b>60,</b> 351	2.023,598	4,253

#### CENTRAL SERVICE COST ALLOCATION PLAN

	UNIV OF MINN	VETERANS AFFAIRS	WASTE MBMT BD	WELFARE CENT OFF	WELFARE INSTITUTNS	WKRS COMP CT UF APP	WORLD TD CENT	Z00	OTHER
ADMN-GENERAL SUPPORT ADMN-RL EST MGMT ADMN-MGMT SVCS ADMN-STATE AGENCY	58	2,585 23,912 7,434	517 6,486 4,886	12,923 159,150 117,617	9, 821 198, 668 112, 838	681 538	62	19,201 17,452	5.231 6.709 24.796 16.647
FIN-FISC MGMT/ADM FIN-BUDGET FIN-ACCOUNTING FIN-OTHER EMPLOYEE RELATIONS MEDIATION SVCS LEGISLATIVE AUDIT TREASURER	4,019 1,426 144	22, 263 34, 611 13, 990 45, 357 162 27, 396 1, 222	2,674 5,105 1,236 3,821 11	68, 972 139, 424 75, 565 99, 094 350 158, 647 15, 319	58,077 124,185 226,541 746,903 2,953 89,173 4,388	378 522 241 1,109 2	161 23 2 1,109	32,874 32,988 8,108 19,104 85 27,396 1,166	32,555 35,886 15,825 41,782 13 335,415
ATTY GEN-GEN SUPP LABOR & IND-ADMN LABOR & IND-WKR COMP PUBLIC SAFETY-ADMN SINGLE AUDIT ISB CREDIT	90, 867	7,546 95 (21)	(76)	2, 353 38, 616 (115, 482)	125, 429 18		•	2,272 2 (2 <b>07</b> )	6,877,209 3,249 95
TOTAL PLAN ALLOCATN ROLL FORWARD PROPOSED COST	96,564 (34,456) 62,108	186,552 94,324 280,876	24,840 1,506 26,346	772,548 106,130 878,678	1,696,685 (243,724) 1,452,961		1,358 1,358	160,441 28,234 188,675	7,396,684 4,490,726

#### TOTAL

ADMN-GENERAL SUPPORT ADMN-RL EST MGMT	975, 31 <b>0</b>
	346,837
ADMN-MGMT SVCS	3,681,333
ADMN-STATE AGENCY	1,962,118
FIN-FISC MGMT/ADM	0
FIN-BUDGET	1,610,487
FIN-ACCOUNTING	3,309,889
FIN-OTHER	1,321,617
EMPLOYEE RELATIONS	3,905,340
MEDIATION SVCS	14,612
LEGISLATIVE AUDIT	2,507,791
TREASURER	275, 991
ATTY GEN-GEN SUPP	6,877,209
LABOR & IND-ADMN	947, 180
LABOR & IND-WKR COMP	383, 913
PUBLIC SAFETY-ADMN	2,179,636
SINGLE AUDIT	74.783
ISB CREDIT	(607,224)
13B CKED11	1007 ( LET)
TOTAL DISEL SILDMATH	00 755 000
TOTAL PLAN ALLOCATN	29,766,822
ROLL FORWARD	4,368,681
PROPOSED COST	34, 135, 503

DEPARTMENTS EQUIPMENT USE CHG	1.4 EQUIPMENT USE CHG (357,806)	2.6 ADMN GEN-SUPP	3.5 Admin RL Est Mgmt	4.9 ADMN MGMT SVCS	5.7 ADMN ST AGENCY	6.6 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
ADMN-GEN SUPPORT ADMN-RL EST MGMT ADMN-MGMT SVCS ADMN-STATE AGENCY FIN-FISC MGMT/ADM FIN-BUDGET FIN-ACCOUNTING	4,488 102,561 31,951 4,801 18,678	(1, 296, 464) 267, 656 88, 489 98, 374	(13, 479, 653) 2, 553 1, 532 3, <b>0</b> 63	(4, 389, 021) 16, 151 42, 767	(2, <b>0</b> 31, 582 18, 399	(971, 879) 231, <b>820</b> 414, 244 199, 156	(1, 664, 808)
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	16, 858 4, 854 11, 569 3, 538 53, 223 185, 285		1,621 1,621 511 511 15,315 6,126	10, 993 3, 071 7, 112 5, 216 62, 340 57, 252	8, 831 1, 596 1, 601 2, 603 16, 497 25, 818		6,815 1,106 1,362 1,632 9,990 50,244
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 ATTY GEN-GEN SUPP LABOR & IND-ADMN LABOR & IND-WKR COMP SINGLE AUDIT		45, 292	2,553 4,084	4, 888 13, 584 .6, 387	1, 679 28, 916 5, 868 5, 545	127, 459	1,751 9,155 3,136 4,260 20,330
ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIP REP FEDERAL SURPLUS CENT MNTNCE RVLVNG		48,009 279,192 93,224 9,860 9,910 8,750	1,532 2, <b>04</b> 2 511 511	360, 480 39, 355 2, 283 510 912	4, 978 15, <b>6</b> 57 1, 372 68 <b>0</b> 346 197		2,597 6,935 12,954 1,317 544 861

	1.4	2.6	3.5	4.9	5.7	6.6	7.7
	EQUIPMENT	ADMN	ADMN RL	ADMN	admn	FINANCE	FINANCE
DEPARTMENTS	USE CHG	GEN-SUPP	EST MEMT	MGMT SVCS	ST AGENCY		BUDGET
MOVERS & DELIVERY		13, 479		162	245		463
TELECOMMUNICATIONS		46, 375	1,021	175	595		7,204
RESOURCE RECOVERY		4, 291	511	253	90		278
MICROGRAPHICS		21,434		616	1,230		952
CENTRAL STORES		71,211	511	667	4,682		9,755
STATE REG-DOCUMNTS		35, 124	511	2, 374	4, 922		3, 292
ADDRESS & INSERT		9, 367		98	302		587
STATE PRINTER		106, 723	3,063	2, 178	2,291		11,130
COMMUTER VAN		2,947		126	94		393
CAPITOL PARKING		14, 916		210	745		1,047
AGRICULTURE		•	8, 679	60, 099	<b>60, 87</b> 3		22,571
ANIMAL HEALTH BOARD			•	4, 378	1,637		1,284
ARTS BOARD			511	2,452	1,125		2,566
AUDITOR			1,021	6,748	3,584		2,575
CAPITOL AREA ARCH PLAN			•	657	643		269
CHARITABLE GAMBLING					. 81		67
COMMERCE			4,595	26, 471	13,535		38,057
COMMUNITY COLLEGE BD			6,637	219, 970	119,054		58,458
CORRECTIONS			16,847	140,668	97, 938		79, 913
ECONOMIC SECURITY			58, 197	328, 364	126, 891		99,243
EDUCATION			4, 084	82, 408	58, 913		72,930
EDUCATION-VO-TECH			-	12,756	6,443		17,314
ENERGY, ECON DVLP			10,210	54, 112	<b>55, 0</b> 19		32, 127
GOVERNOR		17,685	3,063	22, 251	4,313		3,072
HANDICAPPED COUNCIL			1,532	1,740	1,596		2, 171
HEALTH			4, 595	79,556	50, 205		62,682
HEALTH LIC BOS							
MEDICAL EXAMINERS			511	1,293	849		968
NURSING			511	3, 841	1,298		1,680
PHARMACY			511	969	359		752
DENTISTRY			511	763	935		770
CHIROPRACTORS			511	227	141		375
PSYCHOLOGY			511	205	128		385
OPTOMETRY			511	201	262		342
Nursing home adm			511	451	99		468
PODIATRY				144	85		175
VETRNRY MEDICINE			511	585	121		373
HEARING EXAMINER			1,532	8, 226	4,640		2,508
HIGHER ED COORD BD			511	10,515	12,500		7,876
HIGHER ED FAC AUTH				52	14		99
HOUSING FINANCE			_	30, 078	8,916		18,677
HUMAN RIGHTS			5, 105	9, 256	3, 034		2,366
INDIAN AFFAIRS			511	913	378		2,573
INVESTMENT BOARD			511	5, 493	1,144		3,571
IRON RANGE RESRCS			1,021	12,036	14, 324		12,669
LABOR & INDUSTRY							

	1.4 EQUIPMENT	2.6 ADMN	3.5 Admn rl	4.9 ADMN	5.7 ADMN	6.6 FINANCE	7.7 FINANCE
DEPARTMENTS	USE CH6	GEN-SUPP	EST MEMT	MGMT SVCS		FIS MGT/ADM	BUDGET
LEGISLATURE	OOL UN	UCH GOPP	LOI NONI	125,716	568	1 10 FROITHURI	5, 103
MILITARY AFFAIRS			511	34, 219	11,970		8, 4 <del>44</del>
MECC			2,553	26, 487	27, 369		11,596
MUNICIPAL BOARD			1,021	•	1,084		1, 127
NATURAL RESOURCES			31,651	1, 285 222, 548	•		154, 250
NON-HEALTH LIC BDS			214 001	555 740	146, 419		1744 570
BOXING				283	237		851
BARBERS				568	880		2, 137
ELECTRICITY							•
ARCHITECTS & ENG				7, 799 928	1,115 4 <b>0</b> 3		2,716
					403 94		2,700
ABSTRACTORS				49			281
ACCOUNTANCY			E1.4	675	1,403		2,077
PEACE OFFICERS			511	1,800	770		1,020
PLANNING			4, 084	23, 274	15, 473		17, 259
POLLUTION CONTROL			4,084	62,869	24,806		20,046
PUB EMP RET ASSN			511	6,900	8,020		6,841
PUBLIC SAFETY			62,281	227, 192	177,595		146, 461
PUBLIC SERVICE			511	9, 948	3, 903		7,680
PUBLIC UTIL COMM			1,021	3, 428	1,642		2,311
RACING COMMISSION			511	975	977		370
REVENUE			7, 147	121,029	1 <b>00,</b> 966		68,728
SECRTRY OF STATE			1,021	8,093	5,849		4, 338
SENTENCE GUIDLING			1,532	581	533		623
STATE RETIREMENT			1,021	3, 189	7,200		6,498
STATE UNIV SYST			16, 847	445, 028	172, <b>8</b> 25		94, 133
SUPREME COURT			7,147	18, 443	8, 592		7, 173
TEACHERS RETIREMENT			511	5, 559	8, 379		3,894
TRANSPORTATION			2 <b>0,</b> 931	315, 583	226, 382		126, 166
TRANSPORTATION REG BD			1,021	688	503		322
UNIV OF MINN					57		3, 826
VETERANS AFFAIRS			2, 553	23,645	7, 255		21,285
WASTE MENT BD			511	6,414	4,769		2,531
WELFARE-CENT OFF			12,763	157, 374	114, 789		65,290
WELFARE-INSTITUTINS			9,700	196, 450	110, 121		54, 966
HKRS COMP CT OF APPEAL	S			674	526		361
WORLD TRADE CENTER					61		154
200				18, 986	17,030		31,961
OTHER		4, 236	6,617	24,517	16, 241		31, 857
DIRECT BILLINGS			11,734,589				
GENERAL GOV'T			1, 364, 228	518, 949			26,216
TOTAL	0	0	0	0	0	8	8

	8.5	9.7	10.5	11.5	12.7	13.5	14.5
	FINANCE	FINANCE	EMPLOYEE	MEDIATN	LEGIS	STATE	ATTY
DEPARTMENTS	ACCOUNTING	OTHER	RELATIONS	SVCS	AUDITOR	TREASURE	GENERAL
EQUIPMENT USE CHG							
admn-gen support		•					
ADMN-RL EST MEMT							
ADMN-MGMT SVCS							
admn-state agency							
FIN-FISC MGMT/ADM							
FIN-BUDGET	12 510 100						
FIN-ACCOUNTING FIN-OTHER	(3, 540, 400)	/1 600 1001					
EMPLOYEE RELATIONS	11,812	(1,699,128) 3,867	(4, 534, 849)				
MEDIATION SVCS	1,854	673	•	(1, 226, 395)			
LEGISLATIVE AUDIT	2,119	1,779	8,723	, så cenå nan,	(3, 063, 956)		
TREASURER	3, 135	688	2,423	6	14,014	(683, 930)	
ATTY BEN-GEN SUPP	22,542	8,005	40, 223	47	22, 334	824	(15, 130, 596)
LABOR & IND-ADMN	85, 968	16,708	39, 496	140	24,258	3, 177	, ,
LABOR & IND-WKR COMP	•	•	•		•	•	(1 <b>00,</b> 673)
PUBLIC SAFETY-ADMN							
SINGLE AUDIT							
ISB CREDIT							٠
ADMN-GEN SUPP	3, 743	1,064	3, 756	10	76, 856	137	130, 941
admin-rl est ment	17, 820	6,619	24, 110	91		651	
ADMN-MGMT SVCS	7, 172	2,135	7,390	26		262	
ADMN-STATE AGENCY	12,841	2,588	6, 058	23	44 804	469	40.074
FIN-FISC MGMT/ADM FIN-BUDGET	41, 414	6, 983	14,781	45	41,821 30,644	1,513	18, 271
FIN-ACCOUNTING					1 <b>65,</b> 584		
FIN-OTHER					64,717		
EMPLOYEE RELATIONS			12,358		15,766	432	51,767
MEDIATION SVCS			•		8,320	68	15, 226
LEGISLATIVE AUDIT					141,253	77	1,523
TREASURER						115	15, 226
atty ben-ben supp							4, 202, 291
LABOR & IND-ADMN							
LABOR & IND-WKR COMP							
SINGLE AUDIT							
ADMINISTRATION							
PUBLIC SERVICE	4,745	1,128	3,635	10		173	
ISB	17,840	8, 347	29,562	118		652	
MOTOR POOL	41,956	4,605	2,060	8		1,533	
OFFICE EQUIP REP	3, 208	424	485	1		117	
Federal Surplus	1,561	343	848	3		57	
CENT MINTINCE RVLVING	2, 595	354	485	5		95	

	8.5 ETMANCE	9.7	10.5	11.5	12.7	13.5	14.5
<b>ポープハルフトルフト・アア</b>	FINANCE	FINANCE	EMPLOYEE	MEDIATN	LEGIS	STATE	ATTY
DEPARTMENTS	ACCOUNTING	OTHER	RELATIONS	SVCS	AUDITOR		GENERAL
MOVERS & DELIVERY	1,297	427	1,333	4		47	
TELECOMMUNICATIONS	23, 360	2,439	485	i		853	
RESOURCE RECOVERY	693	126	363	1 -		25	
MICROGRAPHICS	2, 895	699	1,938	7		106	
CENTRAL STORES	31,483	3, 446	1,696	5		1,150	
STATE REG-DOCUMNTS	9, 892	1,306	2,060	7		361	
ADDRESS & INSERT	1,261	496	848	3		46	
STATE PRINTER	34, 889	4,822	5,210	20		1,275	
COMMUTER VAN	1,068	145	121			39	
CAPITOL PARKING	3, 206	580	1,090	1		117	
AGRICULTURE	54, 177	15, 962	58, 396	205	20, 209	1,979	
ANIMAL HEALTH BOARD	2,799	1,761	4,248	15	4,817	102	
ARTS BOARD	2, 465	523	1, 333	5	1,313	98	
AUDITOR	6, 217	2,854	14, 781	35	10, 511	227	
CAPITOL AREA ARCH PLAN	659	129	242	1		24	
CHARITABLE GAMBLING	•		1,454				
COMMERCE	41,216	8, 854	27,744	94		1,506	
COMMUNITY COLLEGE BD	145, 475	59,626	248, 366	988	70, 070	5, 315	
CORRECTIONS	145, 115	65, 764	214, 443	<b>829</b> .	1,313	5, 302	
ECONOMIC SECURITY	313, 547	98, 926	304, 097	1,006	319, 267	11,456	
EDUCATION	131,039	34, 903	73, <b>05</b> 6	268	136, 479	6, 278	
EDUCATION-VO-TECH	21,84 <b>0</b>	4,665	9, 208	35		798	
ENERGY, ECON DVLP	35,218	8, 431	28, 592	103	189, 840	1,287	
GOVERNOR	4, 752	1,483	5, 937		28, 028	174	
HANDICAPPED COUNCIL	2, 197	388	1,212	3		77	
HEALTH	88, 534	26,012	77,781	298	23,637	3, 235	
HEALTH LIC BDS							
MEDICAL EXAMINERS	2,584	485	1,212	4		91	
NURSING	4, 635	807	2, 181	6		169	
PHARMACY	1,853	340	848	2		68	
DENTISTRY	1,996	275	485	5		70	
CHIROPRACTORS	719	116	242	1		26	
PSYCHOLOGY	954	181	242			35	
OPTOMETRY	825	107	121			38	
NURSING HOME ADM	1,988	146	242			37	
PODIATRY	322	32				12	
VETRNRY MEDICINE	716	102	121			26	
HEARING EXAMINER	6,666	1,923	6,986	9		244	
HIGHER ED COORD BD	11,053	3, 192	8, 238	18	10,511	8, 184	
HIGHER ED FAC AUTH	66	45	242	1	,	2	
HOUSING FINANCE	16,651	6,482	15, 823	48		608	
HUMAN RIGHTS	3,599	1,350	7,875	31	6, 563	131	
INDIAN AFFAIRS	1,701	333	848	3	uq 500	62	
INVESTMENT BOARD	1,686	685	3,635	6	82, 333	62	
IRON RANGE RESRCS	21,698	4,179	8,965	38	52, 134	792	
LABOR & INDUSTRY	CI, UJU	79 21 3	u <sub>1</sub> 203		OTE POT	<i>( )</i> L	

	8.5	9.7	10.5	11.5	12.7	13.5	14.5
	FINANCE	FINANCE	EMPLOYEE	MEDIATN	LEGIS	STATE	ATTY
DEPARTMENTS	ACCOUNTING	OTHER	RELATIONS	SVCS	AUDITOR	TREASURE	GENERAL
LEGISLATURE	7,422	744				1,851	
MILITARY AFFAIRS	18, 366	10,724	•	137	22, 458	671	
MECC	24, 271	5, 144	•			887	
MUNICIPAL BOARD	1,072	191	485			39	
NATURAL RESOURCES	281, 152	90, 505	192, 877	885	66 <b>,</b> 988	1 <b>0,</b> 272	
NON-HEALTH LIC BOS							
BOXING	839	116	242	1		30	
BARBERS	2,321	287	363	1		85	
ELECTRICITY	5, 916	1,197	2, 181	6		216	
ARCHITECTS & ENG	2,973	402	606	5		109	
ABSTRACTORS	169	17		_		6	
ACCOUNTANCY	2,251	302	485	5		82	
PEACE OFFICERS	3, 075	490	1,898			112	
PLANNING	15, 282	5, 427	14, 417	56	24,525	558	
POLLUTION CONTROL	29, 348	10,687	43, 373	160	10, 177	1,072	
PUB EMP RET ASSN	6, 425	644			35, 035	11,693	
PUBLIC SAFETY	499, 226	•	•	779	38, 539	18, 325	
PUBLIC SERVICE	7,728	•	-	37		282	
PUBLIC UTIL COMM	2, 211	73 <del>4</del>	3,513	9		81	
RACING COMMISSION	884	122		1	7,997	32	
REVENUE	122, 246	•	•	444	126, 127	1 <b>09,</b> 849	
SECRTRY OF STATE	11,328	2,033	4, 362	16	17,518	414	
SENTENCE GUIDLINS	749	199	363	2		27	
STATE RETIREMENT	5, 409	1,326	•	17	•	8, 989	
STATE UNIV SYST	182, 143	104,961		1,912	63 <b>, 86</b> 3	6, 655	
SUPREME COURT	13, 762	3, 979	•			503	
TEACHERS RETIREMENT	3, 551	1,274		21	28, 028	8,621	
TRANSPORTATION	264, 544	169, 301	-	2, 1 <b>08</b>	341,812	9, 665	
TRANSPORTATION REG BD	454	170	969	1		17	
UNIV OF MINN	1,346	135				49	
veterans affairs	32,666	13, 106	•	159	25, 838	1, 193	
Waste MGMT BD	4,818	1, 158	3, 756	11		176	
WELFARE-CENT OFF	131,590	70,826	97,468	343	149, 827	14, 950	
WELFARE-INSTITUTINS	117 <b>, 26</b> 7	212, 264	734, 194	2, 893	8 <b>4, 08</b> 5	4, 282	
WKRS COMP CT OF APPEAL	493	226	1,090	2		18	
WORLD TRADE CENTER	22	2	1,090			1	
200	31, 134	7, 595	18,779	83	25, 838	1,138	
OTHER	33, 867	14, 828	41,970	13	317,775	1,241	3 <b>, 825, 8</b> 19
DIRECT BILLINGS			<b>533,</b> 7 <b>3</b> 5				3, 354, 800
GENERAL GOV'T	205, 082	409, 828		1,211,678	142, 489	4 <b>0</b> 6, 869	3, 615, 405
TOTAL	0	0	0	0	0	8	0

DEPARTMENTS EQUIPMENT USE CHG ADMN-GEN SUPPORT ADMN-GEN SUPPORT 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	15.5 LAB-IND ADMN (1,949,508) 926,913	16.5 LAB-IND WKRS COMP	17.5 PUBLIC SAFETY-ADMN	18.5 SINGLE AUDIT	G-7 ISB CREDIT	19.6 ADMN GEN-SUPP	20.5 ADMN RL EST MGMT	21.9 ADMN MGMT SVCS
PUBLIC SAFETY-ADMN SINGLE AUDIT			(2, 616, 360)	(74, 900)				
ISB CREDIT					698, 631			
ADMN-GEN SUPP ADMN-RL EST MGHT ADMN-MGMT SVCS ADMN-STATE AGENCY FIN-FISC MGMT/ADM FIN-BUDGET FIN-ACCOUNTING		1 <b>0,</b> 856	45, 972	9	(506) (637) (3,475) (5,595) (69,971)	(283, 020) 61, 387 20, 313 22, 743	(211, 861) 32 19 38	(49, 166) 182 483
FIN-OTHER EMPLOYEE RELATIONS MEDIATION SVCS LEGISLATIVE AUDIT TREASURER		379			(5, 172) (76) (1, 290) (6)		13 13 6 6	124 34 81 59
ATTY GEN-GEN SUPP LABOR & IND-ADMN LABOR & IND-MKR COMP SINGLE AUDIT	155, 482	631 2, 398		11 97	(239) (4 <b>, 440</b> )		192 77	7 <b>0</b> 2 6 <del>4</del> 6
ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIP REP FEDERAL SURPLUS CENT WINTINCE RVLVING					(314) (1, <b>0</b> 57)	11,055 63,201 20,508 2,189 2,228 1,947	19 26 6 6	4, <b>6</b> 57 444 26 6 10

LAB-IND LAB-IND PUBLIC SINGLE ISB ADMN ADMN RL ADDEPARTMENTS ADMN WKRS COMP SAFETY-ADMN AUDIT CREDIT GEN-SUPP EST MGMT MGMT MOVERS & DELIVERY TELECOMMUNICATIONS (551) 10,160 13 RESOURCE RECOVERY 964 6 MICROGRAPHICS 4,827 CENTRAL STORES (128) 15,675 6 STATE REG-DOCUMNTS	SVCS 2 2 3 7 8 8 27 1 25 1 2 678 50 27 76
MOVERS & DELIVERY       3,044         TELECOMMUNICATIONS       (551) 10,160 13         RESOURCE RECOVERY       964 6         MICROGRAPHICS       4,827         CENTRAL STORES       (128) 15,675 6	2 3 7 8 27 1 25 1 2 678 50 27
TELECOMMUNICATIONS       (551) 10, 160 13         RESOURCE RECOVERY       964 6         MICROGRAPHICS       4,827         CENTRAL STORES       (128) 15,675 6	2 3 7 8 27 1 25 1 2 678 50 27
RESOURCE RECOVERY       964       6         MICROGRAPHICS       4,827         CENTRAL STORES       (128)       15,675       6	3 7 8 27 1 25 1 2 678 50 27
MICROGRAPHICS 4,827 CENTRAL STORES (128) 15,675 6	7 8 27 1 25 1 2 678 50 27
CENTRAL STORES (128) 15,675 6	8 27 1 25 1 2 678 50 27
· · · · · · · · · · · · · · · · · · ·	27 1 25 1 2 678 50 27
6 (30a1) (LCL) - COMPONETURA REPORT	1 25 1 2 678 50 27
ADDRESS & INSERT 2,110	25 1 2 678 50 27
STATE PRINTER (35) 23,696 38	1 2 678 50 27
COMMUTER VAN (67) 652	2 678 50 27
CAPITOL PARKING (64) 3,342	678 50 27
AGRICULTURE 2,777 46 (1,680) 109	5 <b>0</b> 27
ANIMAL HEALTH BOARD 126 1	27
ARTS BOARD 23 (210) 6	
AUDITOR (119) 13	70
CAPITOL AREA ARCH PLAN	7
CHARITABLE GAMBLING	•
COMMERCE 252 (1,687) 58	298
•	2, 481
•	1,587
·	, 700
EDUCATION 7,322 6,143 (2,972) 51	928
EDUCATION-VO-TECH 628 (667)	143
ENERGY, ECON DVLP 252 807 (110) 128	610
GOVERNOR 126 5 4,159 38	251
HANDICAPPED COUNCIL 19	19
HEALTH 2,777 1,664 (1,545) 58	899
HEALTH LIC BDS	
MEDICAL EXAMINERS (303) 6	14
NURSING (660) 6	44
PHARMACY (91) 6	11
DENTISTRY (7) 6	9
CHIROPRACTORS (11) 6	3
PSYCHOLOGY 6	2
OPTOMETRY (5) 6	2
NURSING HOME ADM	5
PODIATRY	1
VETRNRY MEDICINE (21) 6	5
HEARING EXAMINER 631 (80) 19	94
HIGHER ED COORD BD 252 58 (5,529) 6	119
Higher ed fac auth	1
HOUSING FINANCE 2,428 (210)	339
HUMAN RIGHTS 14 (9) 64	105
INDIAN AFFAIRS 1 6	10
INVESTMENT BOARD (111) 6	61
IRON RANGE RESRCS 2,828 8 13	136
LABOR & INDUSTRY 867, 113	

	15.5 LAB-IND	16.5 Lab-ind	17.5 PUBLIC	18.5 Single	6-7 ISB	19.6 ADMN	20.5 ADMN RL	21.9 ADMN
DEPARTMENTS	ADMN		SAFETY-ADMN	AUDIT	CREDIT	GEN-SLIPP	EST MGMT	MGNT SVCS
LEGISLATURE	rusran	252	OW CIT PAPER	1	(5, 445)	uut uurr	CO! FIGH!	1,415
MILITARY AFFAIRS		3,030		259	107		6	386
MECC		3,030		1	(1)		32	299
MUNICIPAL BOARD				۵	11/		13	15
NATURAL RESOURCES		44, 183		479	(25, 103)		396	2,509
NON-HEALTH LIC BDS BOXING		44,100		473	1637		3.70	•
BARBERS								3 7
ELECTRICITY					(395)			88
ARCHITECTS & ENG ABSTRACTORS					(211)			10
ACCOUNTANCY					(171)			8
PEACE OFFICERS					(555)		6	29
PLANNING				62	(537)		51	263
POLLUTION CONTROL		379		362	(68)		51	6 <del>99</del>
PUB EMP RET ASSN		126			(94)		6	78
PUBLIC SAFETY		19,567	2, 179, 636	206	(181,092)		780	2,559
PUBLIC SERVICE		252			(67)		6	112
PUBLIC UTIL COMM							13	39
RACING COMMISSION							6	10
REVENUE		5, 849			(147, 944)		98	1,365
SECRTRY OF STATE					(774)		13	91
SENTENCE GUIDLNS					(317)		19	7
STATE RETIREMENT					(7,826)		13	36
STATE UNIV SYST		24, 869		126	(2, 760)		211	5,019
SUPREME COURT		126		2	(60)		98	207
TEACHERS RETIREMENT					(2, 081)		6	62
TRANSPORTATION		83,442		12,274	(53, 313)		262	3, 560
TRANSPORTATION REG BD							13	8
UNIV OF MINN		141, 384						
VETERANS AFFAIRS		11,740		95	(21)		32	267
HASTE MENT BD					(76)		6	72
WELFARE-CENT OFF		3,661		38,616	(115, 482)		160	1,776
WELFARE-INSTITUTINS		195, 161		18	(2, 309)		121	2, 218
WKRS COMP CT OF APPEALS	ì							7
WORLD TRADE CENTER								
<b>200</b>		3,535		2	(207)			215
OTHER		5, 052		95		995	92	279
DIRECT BILLINGS							190, 385	
GENERAL GOV'T		5, 845, 228	390, 752				16, 789	5, 813
TOTAL	(	9	0	0	0	0	0	0

	22.7 ADMN	23.6 FINANCE	24.6 FINANCE	25.5 FINANCE	26.7 FINANCE	27.5 EMPLOYEE	28.5 MEDN	29.7 LEGIS
DEPARTMENTS	ST AGENCY F		BUDGET	ACCOUNTING	OTHER	RELATINS	SVCS	AUDITOR
EQUIPMENT USE CHS								
ad <del>in-G</del> en 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	(49, 133)							
FIN-FISC MGMT/ADM	452	(2 <b>0</b> 3, 745)						
FIN-BUDGET		55, 742	(86, 386)					
FIN-ACCOUNTING		99, 950		(2 <b>05,</b> 534)				
FIN-OTHER	040	<b>48, 05</b> 3	202	703	(112, 770)	(33.455)		
EMPLOYEE RELATIONS MEDIATION SVCS	218 39		397 50	703 110	261 46	(77 <b>,</b> 156) 50	/22 DOGS	
LEGISLATIVE AUDIT	40		62	126	119	151	(23, 880)	(142, 148)
TREASURER	56		97	187	46	42		848
ATTY GEN-GEN SUPP	488		601	1,342	541	696	1	
LABOR & IND-ADMN	637		2,233	5, 177		684	3	1,453
LABOR & IND-WKR COMP					·			·
SINGLE AUDIT								
ADMINISTRATION								
PUBLIC SERVICE	123		152	282	76	63		
ISB	373		424	1,062	563	512	2	
MOTOR POOL	34		820	2,498	313	36		
OFFICE EQUIP REP	17		80	191	29	8		
FEDERAL SURPLUS	8		34	93	24	15		
CENT MINTINCE RVLVING	5		54	155	24	8		

	22.7 ADMN	23.6 FINANCE	24.6 FINANCE	25.5 FINANCE	26.7 Finance	27.5 EMPLOYEE	28.5 MEDN	29.7 LEGIS
DEPARTMENTS	ST AGENCY	FIS MST/ADM	BUDGET	accountng	OTHER	RELATINS	SVCS	AUDITOR
MOVERS & DELIVERY	6		29	77	29	23		
TELECOMMUNICATIONS	15		457	1,391	166	8		
RESOURCE RECOVERY	1		17	41	9	6		
MICROGRAPHICS	30		60	172	47	34		
CENTRAL STORES	116		617	1,874	235	29		
STATE REG-DOCUMNTS	121		206	589	88	36		
ADDRESS & INSERT	7		35	75	34	15		
STATE PRINTER	56		701	2,877	327	96		•
COMMUTER VAN	5		25	64	10	2		
CAPITOL PARKING	18		66	191	39	19		
AGRICULTURE	1,506		1,481	3, 225	1,077	1,011	4	1,005
ANIMAL HEALTH BOARD	41		82	167	118	73		286
arts Board	85		137	147	36	23		74
AUDITOR	88		156	370	192	256	1	636
CAPITOL AREA ARCH PLAN	15		17	39	8	4		
CHARITABLE GAMBLING	2		4			25		
COMMERCE	333	•	931	2, 454	599	480	2	
COMMUNITY COLLEGE BO	2,947		3,089	8,661	4, 626	4, 299	20	4,248
CORRECTIONS	2,425		4, 794	8,639	4, 432	3,712	16	74
ECONOMIC SECURITY	3, 141		6,484	18,667	6,668	5, 264	20	16, 150
EDUCATION	1,453		3, 852	7,801	2,352	1,265	5	8, 050
EDUCATION-VO-TECH	160		914	1,300	314	159	1	-,
ENERGY, ECON DVLP	1,357	E	1,525	2,097	569	495	2	9,008
GOVERNOR	106		177	283	99	103	_	1,696
HANDICAPPED COUNCIL	40		62	125	26	21		-,
HEALTH	1,244		3,466	5,271	1,755	1,346	6	1,380
HEALTH LIC BOS	-,		-,	-,	-,	-,	_	-1
MEDICAL EXAMINERS	22		56	149	33	21		
NURSING	32		97	276	55	38		
PHARMACY	9		43	110	23	15		
DENTISTRY	24		44	114	19	8		
CHIROPRACTORS	3		21	43	8	4		
PSYCHOLOGY	3		22	57	13	4		
OPTOMETRY	6		20	49	8	2		
NURSING HOME ADM	ē		26	60	10	4		
PODIATRY	2		19	19	2	•		
VETRNRY MEDICINE	3		21	43	7	5		
HEARING EXAMINER	115		154	397	129	120		
HIGHER ED COORD BD	307		346	658	215	143		636
HIGHER ED FAC AUTH			5	4	3	4		
HOUSING FINANCE	221		572	991	435	268	1	
HUMAN RIGHTS	75		109	214	92	136	i	372
INDIAN AFFAIRS	9		93	101	23	150	•	ur.
INVESTMENT BOARD	28		147	100	46	63		4, 982
IRON RANGE RESRCS	355		712	1,291	283	155	1	2,518
LABOR & INDUSTRY	555		115	49 124	Log	144		C) 310

	22.7	23.6	24.6	25.5	26.7	27.5	28.5	29.7
	ADMN	FINANCE	FINANCE	FINANCE	FINANCE	EMPLOYEE	MEDN	LEGIS
DEPARTMENTS		FIS MGT/ADM	BUDGET	ACCOUNTN6	OTHER	RELATINS	SVCS	AUDITOR
LEGISLATURE	14		237	442	51			
MILITARY AFFAIRS	296		505	1,093	722	621	3	1,321
MECC	678		612	1,445	347	294		
MUNICIPAL BOARD	28		32	64	13	8		
NATURAL RESOURCES	3, 620		<b>8,70</b> 3	16, 738	6, 107	3, 339	17	3, 977
NON-HEALTH LIC BOS	_				_			
BOXING	6		23	49	8	4		
BARBERS	22		52	138	20	6		
ELECTRICITY	28		147	352	81	38		
ARCHITECTS & ENG	18		65	177	27	16		
ABSTRACTORS	2		10	10	1			
ACCOUNTANCY	35		51	134	20	8		
PEACE OFFICERS	18		71	183	33	19		
PLANNING	383		531	918	366	250	1	1,484
POLLUTION CONTROL	614		1,117	1,747	721	751	3	597
Pub emp ret assn	196		145	383	44			2, 120
PUBLIC SAFETY	4, 364		10, 395	29,722	6, 141	3, 452	15	2,332
PUBLIC SERVICE	97		203	460	157	185	1	
PUBLIC UTIL COMM	41		64	132	. 50	61		
RACING COMMISSION	24		24	53	8	17		424
REVENUE	2,476		3,064	7,278	2,246	2 <b>, 88</b> 7	9	7,633
SECRTRY OF STATE	144		265	674	137	75		1,060
SENTENCE GUIDLINS	13		36	45	13	6		
STATE RETIREMENT	177		162	322	90	88		2,120
STATE UNIV SYST	4,257		3,817	10,844	7, 871	8,676	38	3,816
SUPREME COURT	212		424	819	269	273		
TEACHERS RETIREMENT	296		87	211	86	117		1,696
TRANSPORTATION	5, 599		6,806	15, 750	11,392	9, 309	42	17,540
Transportation reg bd	12		20	27	11	17		
UNIV OF MINN	1		193	88	9			
VETERANS AFFAIRS	179		978	1,945	884	772	3	1,558
WASTE MGMT BD	117		143	287	78	65		
WELFARE-CENT OFF	2,828		3,682	7,834	4,739	1,686	7	8,820
WELFARE-INSTITUTINS	2,717		3, 111	6, 978	14,277	12,709	60	5, 688
WKRS COMP CT OF APPEAL	12		17	29	15	19		•
WORLD TRADE CENTER	1		7	1		19		
<b>200</b>	422		913	1,854	513	325	2	1,558
OTHER	406		1,498	2,019	<del>99</del> 7	712		17,640
DIRECT BILLINGS						9, 061		
GENERAL GOV'T			1,360	11,906	27, 200		23, 593	6,610
TOTAL	0	0	8	8	8	9	0	0

	39. 5	31.5 ATTY	32.5 Lab-ind	33.5 Lab-ind	
DEPARTMENTS	TREASURER	GENERAL	ADMN	WKR COMP	TOTAL
EQUIPMENT USE CHG		•			(357, 806)
ad <del>an G</del> en Support					(1, 291, 976)
ADMN-RL EST MENT					(13, 109, 436)
ADMN-MGMT SVCS					(4, 266, 108)
admn-state agency					(1,910,724)
FIN-FISC MENT/ADM					(888, 972)
FIN-BUDGET					(1, 433, 788)
FIN-ACCOUNTING					(3, 126, 156)
FIN-OTHER					(1,499,972)
EMPLOYEE RELATIONS					(4, 474, 652)
MEDIATION SVCS					(1,209,312)
LEGISLATIVE AUDIT TREASURER					(3, 829, 188)
ATTY GEN-GEN SUPP					(658, 764) (14, 879, 256)
LABOR & IND-ADMN					(1, 534, 044)
LABOR & IND-WKR COMP					(5, 630, 728)
PUBLIC SAFETY-ADMN					(2, 616, 360)
SINGLE AUDIT					(74, 906)
VINOLE NADI!					(11)
ISB CREDIT					698,631
ADAM					_
ADMN-GEN SUPP		•			0
ADMN-RL EST MENT					9
ADVIN-MENT SVCS					8
ADMN-STATE AGENCY					. 8
FIN-FISC MGMT/ADM FIN-BUDGET					8
FIN-ACCOUNTING					e 8
FIN-OTHER					9
EMPLOYEE RELATIONS					9
MEDIATION SVCS					9
LEGISLATIVE AUDIT					ě
TREASURER	(16, 670)				. 8
ATTY GEN-GEN SUPP	20	(4, 208, 543)			9
LABOR & IND-ADMN	78	,,	(165, 656	,)	
LABOR & IND-HKR COMP		151,536		(237, 125)	0
SINGLE AUDIT		•	•	•	8
ADMINISTRATION					
PUBLIC SERVICE	4				442, 884
ISB	16				465, 723
MOTOR POOL	38				183,728
OFFICE EQUIP REP	3				19,642
FEDERAL SURPLUS	1				16, 937
CENT MINTINCE RVLVING	2				15, 535

	39.5	31.5	32.5	33.5	
APPARTMENTS	TOPAGUSES	ATTY	LAB-IND	Lab-Ind WKR COMP	TOTAL
DEPARTMENTS	TREASURER	GENERAL	ADMN	MICK COMP	
MOVERS & DELIVERY	1				20,668
TELECOMMUNICATIONS	21				94, 198
RESOURCE RECOVERY	1				7,679
MICROGRAPHICS	3				35,057
CENTRAL STORES	28				143, 866
STATE REG-DOCUMNTS	9				68, 161
ADDRESS & INSERT	1				15, 286
STATE PRINTER	31				198,607
COMMUTER VAN	i				5,623
CAPITOL PARKING	3			467	25,528
AGRICULTURE	49			194	314, 542
animal Health Board	3			5	21,985
arts Board	2				12,676
AUDITOR	6				50, 228
CAPITOL AREA ARCH PLAN	1				2,715
CHARITABLE GAMBLING				;	1,633
COMMERCE	37			9	165, 838
COMMUNITY COLLEGE BD	131			337	973, 072
CORRECTIONS	131			926	793, 872
ECONOMIC SECURITY	283			204	1,722,578
EDUCATION	155			275	<b>637, 030</b>
EDUCATION-VO-TECH	28				76, 031
ENERGY, ECON DVLP	32			9	431,720
GOVERNOR	4			5	97,818
HANDICAPPED COUNCIL	5				11, 140
HEALTH	80			104	435, 040
HEALTH LIC BDS					
HEDICAL EXAMINERS	2				7,917
NURSING	4				15,020
PHARMACY	2				5, 83 <b>9</b>
DENTISTRY	5				5, 936
CHIROPRACTORS	1				2, 436
PSYCHOLOGY	1				2,749
OPTOMETRY	1				2, 488
NURSING HOME ADM	1				3, 968
PODIATRY					864
VETRNRY MEDICINE	1				2,236
HEARING EXAMINER	6			24	34, 263
HIGHER ED COORD BD	202			9	70, 020
HIGHER ED FAC AUTH					538
HOUSING FINANCE	15				101,535
HUMAN RIGHTS	3				40, 486
INDIAN AFFAIRS	5				7,582
INVESTMENT BOARD	2				184, 458
IRON RANGE RESRCS	28			76	135, 436
LABOR & INDUSTRY			80, 967		947, 180
ENGLINE ANDUINE			20,001		2,250

	30.5	31.5 ATTY	32.5 LAB-IND	33.5 LAB-IND	
DEPARTMENTS	TREASURER	GENERAL	ADMN	HKR COMP	TOTAL
LEGISLATURE	46		•	9	138, 426
MILITARY AFFAIRS	17			114	151,735
MECC	55				118, 998
MUNICIPAL BOARD	1				6, 478
NATURAL RESOURCES	254			1,662	1, 264, 428
NON-HEALTH LIC BDS				-,	-,,
BOXING	1				2,684
BARBERS	ž				6, 889
ELECTRICITY	5				21,498
ARCHITECTS & ENG	3				8,214
ABSTRACTORS	_				639
ACCOUNTANCY	2				7,364
PEACE OFFICERS	3				8,666
PLANNING	14				124, 133
POLLUTION CONTROL	26			14	212, 843
PUB EMP RET ASSN	289			5	79, 367
PUBLIC SAFETY	453			736	3, 539, 815
PUBLIC SERVICE	7			9	44,582
PUBLIC UTIL COMM	2			_	15, 352
RACING COMMISSION	ī				12,415
REVENUE	2,714			198	696, 628
SECRTRY OF STATE	10				56, 667
SENTENCE GUIDLNS	1				4,432
STATE RETIREMENT	555				69, 176
STATE UNIV SYST	164			935	1,655,064
SUPREME COURT	12			5	77,728
TEACHERS RETIREMENT	213				67,226
TRANSPORTATION	239			3, 138	2, 129, 455
TRANSPORTATION REG BD				•	4,253
UNIV OF MINN	1			5, 317	152, 398
VETERANS AFFAIRS	29			442	191, 188
WASTE MGMT BD	4				24,840
WELFARE-CENT OFF	369			138	773, 994
WELFARE-INSTITUTINS	196			7,348	1,773,757
WKRS COMP CT OF APPEALS	S			·	3, 489
WORLD TRADE CENTER					1,358
200	28			133	161,837
OTHER	31	3,051,390		191	7, 398, 678
		• •			• •
DIRECT BILLINGS					15, 822, 590
GENERAL GOV'T	9, 917	1,005,617		214,660	15, 460, 189
	-	_	_		_
TOTAL	0	8	6	0	0

## STATE OF MINNESOTA SUMMARY OF ALLOCATION BASIS F.Y. 86 BUDGET PLAN

DEPARTMENT	BASIS OF ALLOCATION
Equipment Use Charge 1.4 Equipment Use Charge	Cost of equipment inventory (7-27-84)
ADMINISTRATION-GENERAL SUPPORT	
<pre>2.4 Commissioner and Personnel 2.5 Fiscal</pre>	Agency same level position request Accounting transactions processed in 1983-1984
ADMINISTRATION-REAL ESTATE MGMT.	
3.4 Leasing	Number of leases processed in 1983-1984
ADMINISTRATION-MANAGEMENT SVCS.	
<ul><li>4.4 Records Center</li><li>4.5 Inventory Management</li><li>4.6 Contract Management</li></ul>	Cubic feet of records maintained Number of items in inventory Number of contracts processed in
4.7 Telecommunications	1983-1984 1983-1984 telephone charges (Obj. Code 202)
4.8 Forms Management	Number of forms maintained in 1983-1984
ADMINISTRATION-STATE AGENCY SVCS	
5.4 Procurement	Encumbrance transactions (A44) in 1983-1984
<pre>5.5 Employee Assistance 5.6 Central Mail</pre>	Agency same level position request Postage revolving fund charges 1983-1984
FINANCE-FISCAL MGMT AND ADMIN	
<ul><li>6.4 Department - Administration</li><li>6.5 Audit</li></ul>	Agency same level position request Direct allocation
FINANCE-BUDGET	
7.4 Budget Control 7.6 Budget Support	Accounting transaction 1983-1984 Number of allotment accounts in state accounting system
FINANCE-ACCOUNTING	
8.4 Accounting Services	Accounting Transactions 1983-1984

### STATE OF MINNESOTA SUMMARY OF ALLOCATION BASIS F.Y. 86 BUDGET PLAN

DEPARTMENT	BASIS OF ALLOCATION			
FINANCE-OTHER				
<ul><li>9.4 Financial Reporting</li><li>9.5 Central Payroll</li><li>9.6 Single Audit</li></ul>	Accounting Transactions 1983-1984 Payroll Transactions 1983-1984 Federal Cash Receipts Fiscal Year 1984			
EMPLOYEE RELATIONS				
10.4 Personnel Administration	Agency same level position request			
MEDIATION SERVICES				
11.4 State Agencies	Positions in Bargaining Units in 1983-84			
LEGISLATIVE AUDITOR				
12.4 Finance Audits 12.5 Program Audits 12.6 Single Audit	Estimated Hours of Service 1984-85 Estimated Hours of Service 1984-85 Estimated Hours of Service 1984-85			
TREASURY				
13.4 Treasury	Accounting Transactions and Subsystem Warrants (1983-84)			
ATTORNEY GENERAL +GENERAL SUPPORT				
14.4 Legal Services	Estimated Hours of Service 1984-85			
LABOR AND INDUSTRY-ADMINISTRATION				
15.4 Department - Administration	Agency same level request			
LABOR & INDUSTRY-WORKERS COMP ADM				
16.4 State Employee	First Report of Injury Fiscal Year 1984			
PUBLIC SAFETY ADMINISTRATION				
17.4 Department - Administration	Agency same level request			
STATE AUDITOR-SINGLE AUDIT				
18.4 Single Audit	Federal Cash Receipts Fiscal Year 1984			

# 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 July 27, 1984. 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 1986 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

EQUIPMENT USE CHARGE

357,806

TOTAL DEPARTMENTAL COST ADJUSTMENTS

357,806

TOTAL TO BE ALLOCATED

357,806

#### SCHEDULE 1.3

#### STATE OF MINNESOTA

#### EQUIPMENT USE CHARGE

#### SCHEDULE OF COSTS TO BE ALLOCATED BY FUND

	TOTAL	GENERAL ADMN	EQUIPMENT USE CHG
COST ADJUSTMENTS			
DEPARTMENTAL COST ADJUSTMENTS			
*EQUIPMENT USE CHARGE	357, 806		357,806
COST BY FUNCTION	357, 806		357,806
REALLOCATE ADMIN	Ø		
ALLOCABLE COSTS . DISALLOWED .	357, 806		357, 806
NET ALLOCATED	357, 806		357, 806

<sup>\*</sup>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
USER DEPARTMENT	DIATIO	PERCENT	HELOCHITON
ADMINISTRATION			
GENERAL SUPPORT	66, 985	1.25	4,488
REAL EST MGMT	1,530,768	28.66	•
MANAGEMENT SVCS	476,884		
STATE AGENCY	71,660		•
FINANCE	278,776	5.22	,
EMPLOYEE RELATIONS	251,605	4.71	,
MEDIATION SVCS	72,446	1.36	
LEGISLATIVE AUDIT	172,671	3.23	,
TREASURER	52,810	0.99	· · · · · · · · · · · · · · · · · · ·
ATTORNEY GENERAL	794,373		•
LABOR & INDUSTRY	1,571,411	29.43	4 105,285
SUB-TOTAL	5, 340, 389	100.00	4 357,806
DIRECT BILLED			
TOTAL	5,340,389	100.00	4 357,806

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY(7-27-84)
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 agency same level position request for F.Y. 1986.

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 1983-84 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. 1986

#### STATE OF MINNESOTA

#### ADMINISTRATION-GENERAL SUPPORT

COSTS TO BE ALLOCATED

EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986

1,292,276

DEDUCTIONS:

EQUIPMENT

(300)

TOTAL DEDUCTIONS

(300)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE

4,488

TOTAL ALLOCATED ADDITIONS

4,488

TOTAL TO BE ALLOCATED

1,296,464

# ADMINISTRATION-GENERAL SUPPORT

# SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

# FISCAL YEAR ENDED JUNE 30,1986

	TOTAL	GENERAL ADMIN	COMMSR & PERSONL	FISCAL
WAGES & BENEFITS SALARIES & WAGES	1,062,776		581,464	481, 312
THER EQUIPMENT & COST				
ERVICES	223, 100	•	193, 100	30, 000
SUPPLIES	6, 100		3, 800	2,300
EQUIPMENT	300	300		
DEPARTMENTAL EXPENDITURES	1,292,276	300	778, 364	513,612
COST ADJUSTMENTS	•			
DEDUCTIONS	(300)	(300)		•
ADDITIONS	4,488	4,488		
	.,	.,		
COST BY FUNCTION	1,296,464	4,488	778, 364	513, 612
REALLOCATE ADMINISTRATION		(4,488)	2,704	1,784
ALLOCABLE COSTS DISALLOWED	1, 296, 464	Ø	781,068	515, 396
NET ALLOWED	1,296,464	Ø	781,068	515, 396

# ADMINISTRATION-GENERAL SUPPORT

# DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
ADM-PUB SVCS ADM-GEN SUPP	30 31	3.89% 4.02%	,
ADM-RL EST MGT	199	25.78%	•
ADM-MGT SVCS	61	7.90%	
ADM-STATE AGENCY	50	6.48%	,
ISB	244	31.61%	246,867
MOTOR POOL	17	2.2 <b>0%</b>	17,200
OFFICE EQUIPMENT	4	Ø. 52%	4,047
FEDERAL SURPLUS	7	Ø. 91%	7,082
CENT MNTNCE REVOLVIN		0.52%	•
MOVERS & DELIVERY	11	1.42%	•
TELECOMMUNICATIONS	4	0.52%	•
RESOURCE RCVRY	3	0.39%	3,035
MICROGRAPHICS	16	2.07%	•
CENTRAL STORES	14	1.81%	,
DOCUMENTS & REGISTER		2.20%	•
ADDRESSING & INSERT	7	0.91%	7,082
PRINTING	43	5.57%	•
COMMUTER VAN	· 1	Ø. 13%	·
CAPITOL PARKING	9	1.17%	9,106
SUB-TOTAL	772	100.00%	781,068
DIRECT BILLED			
TOTAL	772	100.00%	781,068

ALLOCATION BASIS: AGENCY SAME LEVEL REQUEST F.Y. 1986 SOURCE: BBS POSITION REPORT

# ADMINISTATION-GENERAL SUPPORT

# DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
ADM-PUB SVCS	3, 168	9. 09%	17, 657
ADM-GEN SUPP	2,499	7.17%	,
ADM-RL EST MGT	11,899	34.13%	•
ADM-MGT SVCS	4,789	13.74%	•
ADM-STATE AGENCY	8, 574	24.59%	47, 787
GOVENOR	3, 173	9.10%	17,685
OTHER	760	2.18%	4, 236
TOTAL	34, 862	100.00%	194, 304
INFORMATION SERVICES	11,912	10.07%	32, 325
MOTOR POOL	28,015	23, 68%	•
OFFICE EQUIPMENT	2,142	1.81%	
FEDERAL SURPLUS	1,042	Ø. 88%	2, 828
ENTRAL MNTNCE	1,733	1.46%	4, 703
DVERS & DELIVERY	866	0.73%	2, 350
TELECOMMUNICATIONS	15, 598	13.18%	42, 328
RESOURCE RECOVERY	463	Ø. 39%	1,256
MICROGRAPHICS	1,933	1.63%	5, 246
CENTRAL STORES	21,022	17.77%	57,047
DOCUMENTS AND REGISTE	6,605	. 5. 58%	•
ADDRESSING & INSERT	842	0.71%	•
FRINTING	23, 296	19.69%	•
COMMUTER VAN	713	0.60%	1,935
CAPITOL PARKING	2, 141	1.81%	5, 810
TOTAL	118, 323	100.00%	321,092
GRAND TOTAL			515, 396

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1983-84

SOURCE: COMPUTER REPORT

#### SCHEDULE 2.6

# STATE OF MINNESOTA

# ADMINISTRATION-GENERAL SUPPORT

# DEPARTMENTAL COST ALLOCATION SUMMARY

		COMMSR &	
USER DEPARTMENT	TOTAL	PERSONNL	FISCAL
			,
ADM-PUB SVCS '	48,009	30, 352	17,657
ADM-GEN SUPP	45, 292	31, 364	13, 928
ADM-RL EST MGT	267, 656	201,337	66,319
ADM-MGT SVCS	88,409	61,717	26,692
ADM-STATE AGENCY	98, 374	50, 587	47, 787
GOVENOR	17,685	0	17,685
ISB	279, 192	246,867	32, 325
MOTOR POOL	93, 224	17,200	76,024
OFFICE EQUIPMENT	9,860	4, 047	5,813
FEDERAL SURPLUS	9,910	7,082	2,828
CENT MNTNCE-REVOLVING	8,750	4, Ø47	4. 703
MOVERS & DELIVERY	13, 479	11,129	2,350
TELECOMMUNICATIONS	46, 375	4, 047	42, 328
RESOURCE RECOVERY	4,291	3, 035	1,256
MICROGRAPHICS	21,434	16, 188	5,246
CENTRAL STORES	71,211	14, 164	57,047
DOCUMENTS & REGISTER	35, 124	17, 200	17, 924
ADDRESSING & INSERT	9, 367	7,082	2,285
PRINTING	106,723	43, 505	63,218
COMMUTER VAN	2,947	1,012	1,935
CAPITOL PARKING	14,916	9, 106	5,810
OTHER	4,236	9	4, 236
STILL	4, 600	•	4, 200
SUB-TOTAL	1,296,464	781,068	515,396
	,,	· = - <b>,</b>	,
DIRECT BILLED		•	
TOTAL	1,296,464	781,068	515, 396

# 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 reponsible 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 1983-1984.
- 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 1984 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 1985-1986, the costs will be charged back based on the F.Y. 1986 agency same level request.

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.

SCHEDUL!

13,532,243

# STATE OF MINNESOTA

# ADMINISTRATION-REAL ESTATE MANAGEMENT

# COSTS TO BE ALLOCATED

# FISCAL YEAR ENDED JUNE 30, 1986

EXPENDITURES-AGENCY SAME LEVEL REQUEST	F.Y. 1986	10, 180, 532
DEDUCTIONS:		
CAPITOL OUTLAY EQUIPMENT	(5,200) (89,700)	
TOTAL DEDUCTIONS		(94, 900)
ADDITIONS:		
EQUIPMENT USE CHARGE ADM-GEN SPT	102,561 267,656	
TOTAL ADDITIONS		370, 21
DEPARTMENTAL COST ADJUSTMENTS:	÷	
SECURITY DEPRECIATION CARRY FORWARD ADJUSTMENT INTEREST EXPENSE	673,382 1,752,022 374,031 276,959	
TOTAL DEPARTMENTAL ADJUSTMENTS		3,076.394

TOTAL TO BE ALLOCATED

# ADMINISTRATION-REAL ESTATE MANAGEMENT

#### SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

		GENERAL		PLANT	ENERGY	DULUTH	
	TOTAL	admn	LEASING	MANAGEMENT	CONSRVTN	CENTER	OTHER
WAGES & BENEFITS							
SALARY & WAGES	5, 572, 632		338, 832	4,074,512	172,848		986, 440
OTHER EXPENSE & COST SERVICES SUPPLIES CAPITOL OUTLAY EQUIPMENT	3, 110, 400 1, 350, 010 5, 200 89, 700	48, 900 2, 210 5, 200 89, 700	27, 980 2, 200		57, 300 2, 100	421, 300 0	96, 200 6, 700
DEPARTMENTAL EXPENDITURES	10, 127, 942	146, 010	368, 932	7,870,112	232,248	421, 3 <b>00</b>	1, 089, 340
COST ADJUSTMENTS							
DEDUCTIONS ADDITIONS	(94, 9 <b>00</b> ) 370, 217	( <b>94,</b> 900) 370, 217					
DEPARTMENTAL COST ADJUSTMENT	rs						
*SECURITY *DEPRECIATION *CARRY FORWARD ADJUSTMENT *INTEREST EXPENSE	673, 382 1, 752, 022 374, 031 276, 959			673, 382 1, 539, 736 374, <b>0</b> 31		212, 286 276, 9 <b>5</b> 9	
COST BY FUNCTION	13, 479, 653	421, 327	368, 932	10, 457, 261	232, 248	910, 545	1,089,340
REALLOCATE ADMINISTRATION		(421, 327)	11, 904	337, 404	7, 493	29, 379	35, 147
ALLOCABLE COSTS DISALLOWED	13, 479, 653 (13, 098, 817)	0	380, 836	10, 794, 665 (10, 794, 665)	•		
NET ALLOCATED	380, 836	0	380, 836	0	0	0	0

<sup>\*</sup>THESE COSTS HAVE BEEN ADDED TO THE DEPARTMENTAL EXPENDITURES FROM THE FINANCIAL STATEMENTS. SEE NARRATIVE FOR EXPLANATION.

# ADMINISTRATION-REAL ESTATE MANAGEMENT

# DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION	ALLOCATED	NET
	UNITS	PERCENT	ALLOCATION
ADMINISTRATION GENERAL SUPPORT	5	Ø. 57%	2, 553
REAL EST MGMT MANAGEMENT SVCS STATE AGENCY SVCS	8 5 3 3	1.07% 0.67% 0.40%	4, 084 2, 553 1, 532
PUBLIC SERVICE ISB		0. 40% 0. 54% 0. 13%	1,532 2,042 511
MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS	1	0.13% 0.13% 0.00%	511 0
CENT MNTNCE REVOLVING	2	0.00%	0
MOVERS & DELIVERY		0.00%	0
TELECOMMUNICATIONS		0.27%	1,021
RESOURCE RECOVERY	1	0. 13%	511
MICROGRAPHICS		0. 00%	<b>9</b>
CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT	1 1	0.13% 0.13% 0.00%	511 511 0
STATE PRINTER	6	0. 80%	3, 063
COMMUTER VAN		0. 00%	0
CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD	. 17	0.00% 2.28% 0.00%	8, 679 8
ARTS BOARD ATTORNEY GENERAL	1 3 <b>0</b> 2	0.13% 4.02% 0.27%	511 15, 315
AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING		0. 00% 0. 00%	1,021 0 0
COMMERCE COMMUNITY COLLEGE BD CORRECTIONS	9	1.21%	4, 595
	13	1.74%	6, 637
	33.	4.42%	16, 847
ECONOMIC SECURITY EDUCATION	, 114	15.28%	58, 197
	8	1.07%	4, 084
EDUCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP	2 2 <b>0</b>	0.00% 0.27% 2.68%	0 1,021 10,210
FINANCÉ GOVERNOR	6 6 3	0. 80% 0. 80%	3, 063 3, 063
HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS	3	0.40% 1.21%	1, 532 4, 595
MEDICAL EXAMINERS	1	0.13%	511
NURSING	1	0.13%	511
PHARMACY	1	0.13%	511
DENTISTRY	1 1	0.13×	511
CHIROPRACTORS		0.13×	511
PSYCHOLOGY	1 1	0.13%	511
OPTOMETRY		0.13%	511
NURSING HOME ADM		0.13%	511
PODIATRY	1	0.00%	0
VETERINARY MEDICINE		0.13%	511
HEARING EXAMINER	3	0.40%	1,532
HIGHER ED COORD BD	1	0.13%	511

# ADMINISTRATION-REAL ESTATE MANAGEMENT

#### DETAIL ALLOCATION-LEASING

ALLOCATION UNITS	allocated Percent	NET ALLOCATION
10 1 1 2 12 1 1 2 1 5 2 5 2	0.00% 0.00% 1.34% 0.13% 0.13% 0.27% 1.61% 0.13% 0.00% 0.27% 0.13% 0.67% 0.27% 0.13%	5, 105 511 511 1,021 6, 126 511 0 1,021 511 2,553 1,021 31,651
1 8 8 122 1 2 1 2 3 3 1 4 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	0.00x 0.00x 0.00x 0.00x 0.00x 0.00x 0.13x 1.07x 1.07x 0.13x 1.07x	0 0 0 0 511 4,084 4,084 511 62,281 1,021 1,532 1,021 16,847 7,147 20,931 1,021 1,021 1,021 1,021 2,553 2,553 2,553 9,700 0 6,617
746	100.00%	38 <b>0,</b> 836
	100 1 1 2 1 2 1 2 1 2 1 2 2 1 4 1 2 2 1 2 1	UNITS  PERCENT  0.00% 0.00% 10 1.34% 1 0.13% 2 0.27% 12 1.61% 1 0.13% 0.00% 2 0.27% 1 0.13% 5 0.67% 2 0.27% 62 0.27% 62 0.31%  0.00% 0.00% 0.00% 0.00% 1 0.13%

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1984 SOURCE: REAL ESTATE UNIT RECORDS

# ADMINISTRATION-REAL ESTATE MANAGEMENT

# DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION GENERAL SUPPORT REAL EST MGMT MANAGEMENT SVCS STATE AGENCY SVCS PUBLIC SERVICE ISB MOTOR POOL	2, 553 4, 084 2, 553 1, 532 1, 532 2, 042	2, 553 4, 084 2, 553 1, 532 1, 532 2, 042
OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MATNICE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES	511 0 0 1,021 511 0 511	511 0 0 0 1,021 511 0 511
STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE	511 0 3,063 0 0 8,679	511 0 3,063 0 0 8,679
ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE	0 511 15, 315 1, 021 0 0 4, 595	0 511 15,315 1,021 0 0 4,595
COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION—VO—TECH EMPLOYEE RELATIONS	6,637 16,847 58,197 4,084 0 1,021	5, 637 16, 847 58, 197 4, 084 0 1, 021
ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS	10, 210 3, 063 3, 063 1, 532 4, 595	10, 210 3, 063 3, 063 1, 532 4, 595
MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM	511 511 511 511 511 511 511	511 511 511 511 511 511 511
PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	511 1,532 511	511 1,532 511

# ADMINISTRATION-REAL ESTATE MANAGEMENT

# DEPARTMENTAL COST ALLOCATION SUMMARY

HUISING FINANCE HUMON RIGHTS  15.105  1.005  INVESTMENT BOARD  1.0021  IRON RANNE RESOURCES  IRON RESOURCES	USER DEPARTMENT	TOTAL	LEASING
BOXING BARBERS BARBERS BLECTRICITY ARCHITECTS & ENG BASTRACTORS BASTRACTORS BASTRACTORS BACCULNTANCY PEACE OFFICERS PEACE OFFICERS PUBLIC SETTION  PUBLIC SAFETY BASIN BASING COMMISSION BASIN COMMISSION BASING C	HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES	5, 105 5, 105 511 511 1, 021 6, 126 511 0 1, 021 511 2, 553 1, 021	9 9 5, 105 511 1, 021 6, 126 511 0 1, 021 2, 553 1, 021 31, 651
TREASURER 511 51 UNIV OF MINN 0 VETERANS AFFAIRS 2,553 2,553 WASTE MEMT BD 511 51 WELFARE-CENT OFFICE 12,763 12,76 WELFARE-INSTITUTIONS 9,700 9,700 WARS COMP CT OF APPEALS 0 WORLD TRADE CENTER 0 ZOO 0	BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RITIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION	0 0 0 0 511 4,084 4,084 511 62,281 1,021 1,021 1,021 1,532 1,021 16,847 7,147 511 20,931	0 0 0 0 0 511 4,084 4,084 4,084 511 1,021 1,021 1,021 1,532 1,021 16,847 7,147 20,931 1,021
	UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	2, 553 511 12, 763 9, 700 0 0 0 0	511 0 2,553 511 12,763 9,700 0 0 6,617

# 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, 1984.
- Inventory Management this division provides for the inventory of fixed assets along with the 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 July 1, 1984.
- 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 1983-1984.
- Telecommunications this division is reponsible 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 department 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 1983-1984.
- 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. 1984.

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-SAME LEVEL REQ	NUEST F.Y. 1986	4,272,708
DEDUCTIONS:		
EQUIPMENT	(6, 600)	
TOTAL DEDUCTIONS		(6,600)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE ADMN-GEN SUPPORT ADMN-REAL EST MGMT	31, 951 88, 409 2, 553	
TOTAL ADDITIONS		122,913
TOTAL TO BE ALLOCATED		4,389,021

# ADMINISTRATION-MANAGEMENT SERVICES

# SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	RECORDS CENTER	INVENTRY MGMT	MGMT ANALYSIS	CONTRACT MGMT	TELE COMMUN	FORMS MGMT	EMPLOYEE SUGGESTN
WAGES & BENEFITS					-				
SALARY & WAGES	1,861,808		136, 876	350, 480	426, 816	38, 272	793, 416	115, 948	
OTHER EXPENSES & COST									
SERVICES SUPPLIES	2, 386, 400 17, 900		91,8 <b>20</b> 1,137	100,200 3,500	49, 800 5, 400	5, 300 400	2,039,100 6,500	77, 78 <b>0</b> 963	22,400
EQUIPMENT	6,600	6,600	29 2 <b>0</b> 1	4,000	U, 100	700	0,000	700	
DEPARTMENTAL EXPEND	4, 272, 708	6, 600	229, 833	454, 180	482, 016	43,972	2, 839, 016	194, 691	22, 400
COST ADJUSTMENTS									
DEDUCTIONS ADDITIONS	(6, 6 <b>00)</b> 122, 913	(6,600) 122,913							
COST BY FUNCTION	4, 389, 021	122,913	229,833	454, 18 <b>0</b>	482, 916	43, 972	2,839,016	194, 691	22,400
REALLOCATE GEN ADMN ALLOCABLE COSTS DISALLOWED	4, 389, 021 (518, 949)	(122, 913) <b>6</b>	6, 622 236, 455	13,086 467,266	13, 888 495, 904 (495, 904)	1,267 45,239	81,796 2,92 <b>0,</b> 812	5, 609 200, 300	645 23, 045 (23, 045)
NET ALLOCATED	3, 870, 072		236, 455	467, 266	0	45, 239	2,920,812	200, 300	Ø

# ADMINISTRATION-MANAGEMENT SERVICES

# DETAIL ALLOCATION-RECORDS CENTER

user department	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION	•		
GENERAL SUPPORT	42	0.13%	317
REAL EST MGMT	130	0.41%	980
MANAGEMENT SVCS	152	0. 48×	1, 146
STATE AGENCY SVCS	1,573	5. 02%	11,859
PUBLIC SERVICE	11	0: 047	.83
ISB	20	0.06×	151
MOTOR POOL OFFICE EQUIPMENT REPAIR		0. 00% 0 <b>.</b> 0 <del>0</del> %	0
FEDERAL SURPLUS		0. 00%	ő
CENT MNTNCE REVOLVING		0.00%	· ě
MOVERS & DELIVERY		0.00%	8
TELECOMMUNICATIONS		0. 20×	ē
RESOURCE RECOVERY		0. 0 <del>0</del> %	0 8 9
MICROGRAPHICS		9. 00%	9
CENTRAL STORES		0.00% 0.00%	U a
STATE REG-DOCUMENTS ADDRESSING & INSERT		0. 00×	0
STATE PRINTER	11	0.04%	83
COMMUTER VAN	••	0.007	- 0
CAPITOL PARKING		0.00%	ē
AGRICULTURE	776	2. 47%	5, 850
ANIMAL HEALTH BD		9. 99%	0
ARTS BOARD	35	0. 11×	264
ATTORNEY GENERAL	1, 366	4.36%	10,298
AUDITOR CAPITOL AREA ARCH PLAN BD		0. 00% 0. 00%	0
CHARITABLE GAMBLING		0. 00×	Ä
COMMERCE	134	0. 43×	1,010
COMMUNITY COLLEGE BD	4	0. 01 <b>%</b>	30
CORRECTIONS	<b>. 782</b>	2.49%	5, 896
	. 3, 896	12. <u>42</u> 4	29, 372
EDUCATION	234	0.75%	1,764
EDUCATION-VO-TECH	20	0.00%	0
EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP	32 1 <b>0</b> 3	0.10% 0.33%	241 777
FINANCE	2, 443	7.79%	18, 418
GOVERNOR	17	0. 05%	128
HANDICAPPED COUNCIL	15	0.05%	113
HEALTH	1, 135	3.62%	8, 557
HEALTH LIC BDS			_
MEDICAL EXAMINERS	0.47	0. 00%	
NURSING	217	0.69× 0.00×	1,636
PHARMACY DENTISTRY		0.00x	0
CHIROPRACTORS		0.00%	ŏ
PSYCHOLOGY		0. 00×	ĕ
OPTOMETRY		0.00%	Ö
NURSING HOME ADM		0.00×	0
PODIATRY		0. 00×	0
VETERINARY MEDICINE		0. 00×	9
HEARING EXAMINER	303	0. 97 <b>%</b>	2, 284
HIGHER ED COORD BD	1	. 00≭	8

# ADMINISTRATION-MANAGEMENT SERVICES

# DETAIL ALLOCATION-RECORDS CENTER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD	813 257	0. 00% 2. 59% 0. 82% 0. 00%	6,129 1,938 0
IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE	3, <b>094</b> 186 117	0. 00x 9. 86x 0. 59x 0. 37x	23, 326 1, 402 882
MEDIATION SVCS MILITARY AFFAIRS MECC	1,639	0. 66% 5. 23% 6. 66%	12,357
MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	66 3 <b>0</b> 2	0. 21% 0. 96%	498 2, 277
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG	571	0.00% 0.00% 1.82% 0.00%	0 0 4, 305 0
ABSTRACTORS ACCOUNTANCY PEACE OFFICERS		0. 00% 0. 00% 0. 00%	9 0 8
PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY	88 1 <b>09</b>	0. 28% 0. 35% 0. 00% 0. 00%	663 822 0
PUBLIC SHRETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION	123	0. 39% 0. 00% 0. 00%	927 0 0
REVENUE SECRETARY OF STATE SENTENCE GUIDELINES	2, 44 <del>0</del> 431 4	7.78% 1.37% 0.00% 0.01%	18, 395 3, 249 0 30
STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT	122 42 25	0. 39% 0. 13%	92 <b>0</b> 317
TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD	3	0. 08% 0. 00% <u>0</u> . <u>0</u> 1%	188 0 23
TREASURER UNIV OF MINN VETERANS AFFAIRS	292	0. 93% 0. 00% 0. 00%	2,201 0 0
WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER	5, 6 <b>05</b> 1, 324	0.00% 17.87% 4.22% 0.00% 0.00%	42, 256 9, 982 0 0
ZDO OTHER	279	0. 00% 0. 89%	0 2, 103
TOTAL	31, 364	100.00%	236, 455

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF JUNE 30,1984 SOURCE: DIVISION RECORDS

# ADMINISTRATION-MANAGEMENT SERVICES

# DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION	ALLOCATED	NET
	UNITS	PERCENT	ALLOCATION
USER DEPARTMENT  ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MNTNCE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL SURPEC	415	0. 09%	409
	4, <u>15</u> 3	0. 88%	4, 0 <u>9</u> 1
MANAGEMENT SVCS	<sup>*</sup> 978	0. 21%	963
STATE AGENCY SVCS	563	0. 12%	555
PUBLIC SERVICE	56 <b>0</b>	0. 12%	552
ISB	5, 179	1.09%	5, 101
MOTOR POOL	1, 036	0.22%	1, 020
OFFICE FOULDMENT REPOIR	328	0.07%	323
FEDERAL SURPLUS CENT MINTICE REVOLVING	89 1 116	0.02%	88 1 114
TELECOMMUNICATIONS RESOURCE RECOVERY	27	. 00% 0. 01%	2 27
STATE REG-DOCUMENTS	1 116 2 27 116 162 152 26 395	0. 02% 0. 03% 0. 03%	114 160 150
ADDRESSING & INSERT	26	0. 01%	26
STATE PRINTER	395	0. 08%	389
COMMUTER VAN	35	0. 01%	34
CAPITOL PARKING AGRICULTURE ONIMOL HEOLITH RD	4, 286 230	0. 90% 0. 05%	<b>0</b> 4, <u>222</u> 227
ARTS BOARD ATTORNEY GENERAL	124 3,269 538	0.03% 0.69% 0.11%	122 3, 220 530
CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING	29	0.01%	· 29
COMMUNITY COLLEGE BD CORRECTIONS	1, 764 61, 038 3 <b>0,</b> 3 <u>95</u>	0.36% 12.87% 6.41%	60, 121 29, 938
ECONOMIC SECURITY EDUCATION EDUCATION-VO-TECH	7, 155 1 <b>0,</b> 254	1.51% 2.16%	7, 047 10, 100 0
EMPLOYEE RELATIONS	1, 196	0. 25%	1, 178
ENERGY, ECONOMIC DVLP	1, 812	0. 38%	1, 785
FINANCE	1, 180	0. 25%	1, 162
GOVERNOR	534	0.11%	526
HANDICAPPED COUNCIL	113	0.02%	111
HEALTH	8, 307	1.75%	8, 182
COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION—VO—TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH HEALTH LIC BDS NURSING PHARMACY	1 <b>05</b>	0.02%	103
	217	0.05%	214
DENIISIRY	85	0.02%	84
	68	0.01%	67
	19	.0 <del>0</del> %	19
CHIROPRACTORS PSYCHOLOGY OPTOMETRY	13 15	. 200 . 200 .	13 15 52
NURSING HOME ADM PODIATRY VETERINARY MEDICINE	53 1 12	9. 01% . 00% . 00%	1 12
HEARING EXAMINER	67 <b>4</b>	0.14%	664
HIGHER ED COORD BD	6 <b>0</b> 7	0.13%	598

# ADMINISTRATION-MANAGEMENT SERVICES

# DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	53	0.01%	52
HOUSING FINANCE	1, 112	0. 23×	1,095
HUMAN RIGHTS INDIAN AFFAIRS	· 541 76	0. 11% 0. 02%	<sup>1</sup> 533 75
INVESTMENT BOARD	296	0.06%	292
IRON RANGE RESOURCES	1, 923	<b>0.</b> 41%	1, 894
LABOR & INDUSTRY	3, 030	0.64≭	2, 984
LEGISLATIVE AUDIT	694	<b>0.</b> 15%	684
LEGISLATURE	1, 318	0. 28≭	1,298
MEDIATION SVCS	222	9. 05%	219
MILITARY AFFAIRS MECC	4, 342 858	0.92% 0.18%	· 4,277 845
MUNICIPAL BOARD	50 50	0.01%	49
NATURAL RESOURCES	34, 812	7. 34%	34, 2B9
NON-HEALTH LIC BDS	# 10 page	10812	- · · · · ·
BOXING	15	. 00%	15
BARBERS	49	0. 017	48
ELECTRICITY	213	0.04%	210
ARCHITECTS & ENG ABSTRACTORS	90	0.02% .00%	<b>89</b> 44 <b>1</b>
ACCOUNTANCY		0. 01%	56
PEACE OFFICERS	83	0.02%	82
PLANNING	1, 932	0. 41%	1, 903
POLLUTION CONTROL	5, 666	1, 19%	5,581
PUB EMP RET ASSN	•		
PUBLIC SAFETY	19, 851	4. 18%	19, 553
PUBLIC SERVICE	1, 494 500	0.31%	1, 472 492
PUBLIC UTIL COMM RACING COMMISSION	34	0. 11% 0. 01%	33
REVENUE	8, 194	1.73%	8,071
SECRETARY OF STATE	<b>"</b> 539	0.11%	531
SENTENCE GUIDELINES	. 46	0.01%	45
STATE RETIREMENT	332	0.07%	327
STATE UNIV SYSTEM	101,949	21.49%	100, 417
SUPREME COURT	1,295	0. 27 <b>%</b>	1, 276 381
TEACHERS RETIREMENT TRANSPORTATION	387 51,057	0.08⊁ 10.76⊁	50, 290
TRANSPORTATION REG BD	45	0.01%	30, E30 44
TREASURER	209	0. 84%	206
UNIV OF MINN		555.1	- J
VETERANS AFFAIRS	8, 585	1.81%	8, 456
WASTE MGMT BD	266	<b>0. 06</b> ×	262
WELFARE-CENT OFFICE	13, 255	2.79%	13, 056
WELFARE-INSTITUTIONS	56, 153 98	11.84% 0.02%	55, 309 97
WKRS COMP CT OF APPEALS WORLD TRADE CENTER	70	U. UCA	7/ 0
ZOO	3, 825	<b>0.</b> 81%	3,768
ÖTHER	481	0. 10×	470
		100 000	
TOTAL	474, 394	1 <b>00.</b> 00≯	467, 266

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF SEPTEMBER 1, 1984 SOURCE: FIXED ASSET SUMMARY REPORT

# ADMINISTRATION-MANAGEMENT SERVICES

# DETAIL ALLOCATION-CONTRACT MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MNTNCE REVOLVING  MOVERS & DELIVERY  TELECUMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN		PERCENT  2. 64% 2. 06%	ALLOCATION  1,193 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE 'COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION EDUCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH HEALTH LIC BDS	525 1 2 5 12 15 171 355 1,720 153 1 11 695 44 9	0.00% 6.18% 0.01% 0.02% 0.00% 0.06% 0.14% 0.00% 0.18% 2.01% 4.18% 20.24% 1.80% 0.01% 0.13% 8.18% 0.52% 0.11% 0.01% 2.80%	2, 795 5 11 9 27 64 0 80 910 1, 890 9, 157 815 5 59 3, 700 234 48 5 1, 267
MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	i 11 26	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0 0 0 0 0 0 0 59 138

# ADMINISTRATION-MANAGEMENT SERVICES

#### DETAIL ALLOCATION-CONTRACT MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT	19 13 6 24 280 7	0.00% 0.22% 0.15% 0.07% 0.28% 3.30% 0.08%	0 101 69 32 128 1,491 37
LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES	6 2 553	0.00% 0.07% 0.02% 0.00% 0.00% 6.51%	0 32 11 0 0 2,944
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS	<b>49</b> 1	0.00x 0.00x 0.58x 0.00x 0.01x	0 0 261 0 5 5
ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY	1 121 91 232	0.01% 0.00% 1.42% 1.07% 0.00% 2.73%	0 644 484 0 1,235
PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES	11 2 4 13	0. 13% 0. 02% 0. 05% 0. 15% 0. 00% 0. 00%	59 11 21 69 0
STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD	69 39 2 2, 178 1	0.00% 0.81% 0.46% 0.62% 25.63% 0.01%	0 367 208 11 11,596 5
TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS	1 16 64 439	0.01% 0.00% 0.19% 0.75% 5.17% 0.00%	5 0 85 341 2, 337
WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER TOTAL	1 18 14 8, 497	0.01% 0.00% 0.21% 0.16% 100.00%	5 0 96 77 45, 239
r written	ug 131		107 203

ALLOCATION BASIS: NUMBER OF CONTRACTS PROCESSED IN 1983-84 SOURCE: DIVISION REPORT

# ADMINISTRATION-MANAGEMENT SERVICES

# DETAIL ALLOCATION-TELECOMMUNICATIONS

SET DEPARTMENT   STATE   SET				
ADMINISTRATION GENERAL SUPPORT GENERAL SERVICE 1, 443, 647, 12, 31%, 3, 68 FILE SERVICE 1, 443, 647, 12, 31%, 359, 428 ISS 133, 737, 1, 14%, 33, 297 MUTOR POOL 4, 223, 0, 64%, 1, 669 GETICE EQUIPMENT REPAIR 759, 0, 64%, 1, 669 GETICE EQUIPMENT REPAIR 759, 0, 64%, 1, 669 GETICE EQUIPMENT REPAIR 759, 0, 66%, 0, 60%, 0,			ALLOCATED	
NOVERS & DELIVERY   194	USER DEPARTMENT	UNITS	PERCENT	ALLOCATION
NOVERS & DELIVERY   194   .08%   48     TELECOMMENICATIONS   0   0.80%   0.8	ADMINISTRATION			
NOVERS & DELIVERY   194   .08%   48     TELECOMMENICATIONS   0   0.80%   0.8		10 597	a. 994	2,638
NOVERS & DELIVERY   194   .08%   48     TELECOMMENICATIONS   0   0.80%   0.8		30, 952	0.26%	7. 706
NOVERS & DELIVERY   194   .08%   48     TELECOMMENICATIONS   0   0.80%   0.8		11, 428	0, 10%	2, 845
NOVERS & DELIVERY   194   .08%   48     TELECOMMENICATIONS   0   0.80%   0.8	STATE AGENCY SVCS	12, 406	0.11%	3, 089
NOVERS & DELIVERY   194   .08%   48     TELECOMMENICATIONS   0   0.80%   0.8		1, 443, 647	12.31%	359, 428
NOVERS & DELIVERY   194   .08%   48     TELECOMMENICATIONS   0   0.80%   0.8	ISB	133,737	1.14%	33, 297
NOVERS & DELIVERY   194   .08%   48     TELECOMMENICATIONS   0   0.80%   0.8	MOTOR POOL	4, 293	0.04%	
NOVERS & DELIVERY   194   .08%   48     TELECOMMENICATIONS   0   0.80%   0.8	OFFICE EQUIPMENT REPAIR	750	0.01%	
NOVERS & DELIVERY   194   .08%   48     TELECOMMENICATIONS   0   0.80%   0.8	FEDERAL SURPLUS	ა, არგ	0.03%	
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	CENT MAINCE REVOLVING	104		
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	MUVERS & VELIVERY	137	A 000 €	
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	DEGUIDE DECUREDA	ODE.	0.00A	226
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	MICDUCACE RECOVER!	2 017	0.027	
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	CENTRAL STORES	2,037	0.024	
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	STATE REG-DOCUMENTS	8-699	9. 07%	2. 166
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	ADDRESSING & INSERT	2, 22	0.00%	-, 0
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	STATE PRINTER	5, 930	0.05%	1,476
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	COMMUTER VAN	<sup>′</sup> 371	. 007-	
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	CAPITOL PARKING	842		
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	AGRICULTURE	171, 324		42, 655
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	ANIMAL HEALTH BD	11,652		2,901
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	ARTS BOARD	/,6/4		1,911
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	HITUKKEY GENERAL	173, 634		40, bis
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	HODIIOK	೭ವ, ೨ <b>೮</b> ೮ ೧. ೧೦?		J, 533 531
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	CHOPITODIC COMBITMS	د, وعن م	0.0C.A 0.00%	
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	CUMMINDE SHIDEING	PAR SA	9.71%	-
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	COMMENTTY COLLEGE BD	583, 164	4, 97%	145, 191
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	CORRECTIONS	382, 083	3, 26%	95, 128
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	ECONOMIC SECURITY	. 1,094,687	9. 33%	272, 546
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	EDUCATION	252, 829		62,748
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	EDUCATION-VO-TECH	51,213		12, 751
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	EMPLOYEE RELATIONS	34, 286	0.29%	8,536
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	ENERGY, ECONOMIC DVLP	189,271		47,123
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	FINANCE	86, 293		21,483
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	UNINTENDED COUNCY	86,331 5751		1 477
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	HUNTCHASEN CONNCTE	215, 183 215, 183		1,736 57 55≜
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	HEOLTH LIC ROS	. E134 10C	1.00#	33, 334
NURSING 4,498 0.04% 1,120 PHARMACY 2,198 0.02% 547 DENTISTRY 1,706 0.01% 425 CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614	MEDICAL EXAMINERS	4.027	0. 03%	1.003
PHARMACY       2,198       0.02x       547         DENTISTRY       1,706       0.01x       425         CHIROPRACTORS       575       .00x       143         PSYCHOLOGY       367       .00x       91         OPTOMETRY       484       .00x       121         NURSING HOME ADM       1,167       0.01x       291         PODIATRY       430       .00x       107         VETERINARY MEDICINE       503       .00x       125         HEARING EXAMINER       18,533       0.16x       4,614	NURSING	4, 498		
CHIROPRACTORS 575 .00% 143 PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18,533 0.16% 4,614		2,198	0.02%	
PSYCHOLOGY 367 .00% 91 OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18.533 0.16% 4,614		1. 706	<b>0.</b> 01%	
OPTOMETRY 484 .00% 121 NURSING HOME ADM 1,167 0.01% 291 PODIATRY 430 .00% 107 VETERINARY MEDICINE 503 .00% 125 HEARING EXAMINER 18.533 0.16% 4,614		575		
NURSING HOME ADM       1,167       0.01%       291         PODIATRY       430       .06%       107         VETERINARY MEDICINE       503       .66%       125         HEARING EXAMINER       18,533       0.16%       4,614			. 00%	
PODIATRY       430       .06%       107         VETERINARY MEDICINE       503       .06%       125         HEARING EXAMINER       18.533       0.16%       4.614				
VETERINARY MEDICINE         503         .00%         125           HEARING EXAMINER         18,533         0.16%         4,614				
HEARING EXAMINER 18,533 0.16% 4,614	HONTHIKA			
HIGHER ED COORD BD 38.524 0.33% 9.591		703 10 577		
		38, 524	0. 33%	9, 591

# ADMINISTRATION-MANAGEMENT SERVICES

# DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG	84, 825 26, 019 3, 065 18, 467 34, 456 115, 919 20, 186 496, 186 41, 852 102, 990 2, 213 696, 090	0.00% 0.72% 0.22% 0.03% 0.16% 0.29% 0.99% 0.17% 4.23% 0.08% 0.36% 0.36% 0.02% 5.93%	21, 119 6, 478 763 4, 598 8, 579 28, 861 5, 026 123, 536 2, 446 10, 420 25, 642 551
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MEMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO CTUES	700 815 9, 946 2, 504 1 1, 688 5, 717 76, 509 213, 458	0. 01% 0. 01% 0. 08% 0. 02% 0. 01% 0. 05% 0. 65% 1. 82%	174 203 2,476 623 0 420 1,423 19,049 53,145
PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES	25, 661 792, 889 27, 510 11, 630 3, 700 342, 188 13, 017 1, 981	0.01% 0.05% 0.65% 1.82% 0.22% 6.76% 0.23% 0.10% 0.03% 2.92% 0.11%	6, 389 197, 407 6, 849 2, 896 921 85, 195 3, 241 493 1, 796
STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS	1, 568 5, 775 76, 589 213, 458 25, 661 792, 889 27, 510 11, 630 3, 700 342, 188 13, 017 1, 981 7, 214 1, 214, 626 64, 358 16, 587 953, 674 2, 475 9, 989 9, 989 56, 678 23, 311 371, 352 464, 297	0. 02x 0. 06x 10. 35x 0. 55x 0. 14x 8. 13x 0. 02x 0. 09x 0. 00x 0. 48x 0. 20x	302, 408 16, 023 4, 130 237, 438 616 2, 487 6
UIHEK	92,175	0.73×	92, 456 115, 771 572 9 14, 186 21, 212
TOTAL	11,731,490	1 <b>00. 00</b> %	2 <b>,</b> 92 <b>0,</b> 812

ALLOCATION BASIS: 1983-84 TELEPHONE CHARGES (OBJECT CODE 282) SOURCE: COMPUTER REPORT

# ADMINISTRATION-MANAGEMENT SERVICES

# DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT REAL EST MGMT	<del>46</del> 126	0.17% 0.45%	331 9 <b>0</b> 7
MANAGEMENT SVCS	188	0.68≭	1, 353
STATE AGENCY SVCS	90	0. 32×	648
PUBLIC SERVICE ISB	58 112	0.21% 0.40%	417 8 <b>0</b> 6
MOTOR POOL	27	0. 107	194
OFFICE EQUIPMENT REPAIR	9	0.00×	0
MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MYNTHE REVOLVING	0	0. 00% 0. 00%	, 0 8
MOVERS & DELIVERY	ď	0.00×	9
TELECOMMUNICATIONS	24	0.09%	173
RESOURCE RECOVERY	G G	0.00% 0.00%	0 8
MICROGRAPHICS CENTRAL STORES	0 0 8	9. 90% 9. 9 <del>0</del> %	9
STATE REG-DOCUMENTS	8	0.03%	58
ADDRESSING & INSERT	10	0. 04×	72
STATE PRINTER	32 0	0.11% 0.00%	230 0
COMMUTER VAN CAPITOL PARKING	0	0. 00x 0. 00x	9
AGRICULTURE	636	2.29%	4, 577
animal Health BD	173	0. 62×	1,245
arts Board Attorney General	20 29 47	0.07% 0.10%	. 144 2 <b>09</b>
ALINT TOD	47	0.17%	338
CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION	 6	0.02%	43
CHARITABLE GAMBLING	0	0. 00×	3 255
COMMERCE COLLEGE DD	426	1.53% 6.85%	3, <b>96</b> 6 13, 718
CORRECTIONS	1, 996 1, 986 1, 423 970	3. 98%	7,816
ECONOMIC SECURITY	. 1,423	5.11%	10, 242
EDUCATION	970	3. 49%	6, 981
EDUCATION-VO-TECH EMPLOYEE RELATIONS	. <b>0</b> 136	0. 00% 0. 49%	979
ENERGY, ECONOMIC DVLP	101	0. 36%	727
FINANCE	204	<b>0.</b> 73 <b>%</b>	1, 468
GOVERNOR	.7	0. 03×	´ 50
HANDICAPPED COUNCIL HEALTH	11 1,111	0.04% 3.99%	79 7, 996
HEALTH LIC BDS	1,111	3. 334	1, 330
MEDICAL EXAMINERS	26	0 <b>.</b> 09×	187
NURSING	121	<b>0.</b> 43×	871
PHARMACY DENTISTRY	47 37	0.17% 0.13%	338 266
CHIROPRACTORS	9	0.03%	65
PSYCHOLOGY	14	0. 05×	101
OPTOMETRY	9	0. 03×	65
NURSING HOME ADM PODIATRY	15 5	0. 05× 0. 02×	1 <b>08</b> 3 <b>6</b>
VETERINARY MEDICINE	9	0. 03×	65
HEARING EXAMINER	84	0. 30≭	605
HIGHER ED COORD BD	25	0.09x	180

# ADMINISTRATION-MANAGEMENT SERVICES

# DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00≭	0
HOUSING FINANCE HUMAN RIGHTS	227 33	0. 82× 0. 12×	1, 63 <del>4</del> 238
INDIAN AFFAIRS	აა 6	0. 02%	43
INVESTMENT BOARD	66	0. 24%	475
IRON RANGE RESOURCES	10	0.04%	72
LABOR & INDUSTRY	284	1.02%	2,044
LEGISLATIVE AUDIT LEGISLATURE	9 0	0.00% 0.00%	0
MEDIATION SVCS	52	0. 19x	374
MILITARY AFFAIRS	994	3.57≴	7, 154
MECC	0	9. 90%	. 0
MUNICIPAL BOARD NATURAL RESOURCES	26 1, 352	0. 09% 4. 86%	187 9, 731
NON-HEALTH LIC BDS	I, JUE	7: 00A	34 (31
BOXING	13	0. 05≭	94
Barbers	44	0. 16≭	317
ELECTRICITY	76	0.27%	547
ARCHITECTS & ENG ABSTRACTORS	3 <b>0</b> 6	0.11% 0.02%	216 43
ACCOUNTANCY	27	0, 10%	194
PEACE OFFICERS	41	0. 15%	295
PLANNING	141	0.51%	1,015
POLLUTION CONTROL	283	1.02%	2, 037 511
PUB EMP RET ASSN PUBLIC SAFETY	71 1, <b>259</b>	0. 26% 4. 49%	8, 997
PUBLIC SERVICE	89	0. 32×	641
		0.01%	29
RACING COMMISSION		0. <u>0</u> 0%	. 0
revenue Secretary of State	1, 292 149	4. 64% 0. 54%	9, 299 1, 272
SELRETHRY OF STATE SENTENCE GUIDELINES	. 6	0. 02%	1,072 43
STATE RETIREMENT	144	0.52%	1,036
STATE UNIV SYSTEM	5, 685	2 <b>%.</b> 43%	40, 915
SUPREME COURT	. 86	0.31%	619
PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION	118 2,259	0. 42% 8. 12%	849 16, 259
TRANSPORTATION REG BD	2,255	0.00%	10, 203
TREASURER	44	<b>0.</b> 16×	317
UNIV OF MINN	0	0. 00%	9
VETERANS AFFAIRS	1 <b>38</b> 1	0. 50% . 80%	993 7
WASTE MGMT BD WELFARE-CENT OFFICE	1,010	3.63%	7, 269
WELFARE-INSTITUTIONS	2, 138	7.68%	15, 388
WKRS COMP CT OF APPEALS	. 0	0.00%	0
WORLD TRADE CENTER	0	0.00x	9
ZOO	. 130 91	0.47 <b>%</b>	936 655
OTHER	21	0. 33×	633
TOTAL	27,830	100.00%	200, 300

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN 1983-84 SOURCE: DIVISION RECORDS

# ADMINISTRATION-MANAGEMENT SERVICES

# DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS CENTER	INVENTORY MANAGEMENT	CONTRACT MANAGEMENT	TELE COMM	FORMS MANAGEMENT
MANAGEMENT SVCS STATE AGENCY SVCS PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAI FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES	510 912 1 162 175 253 616 667	0 0 0	4,091 963 555 552 5,101 1,020 323 88 1 114 27 114 160			1,353 648 417 806 194 0 0 173
AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN B	60, 099 4, 378 2, 452 62, 340 6, 748 657	5, 850 0 264 10, 298 0	4, 222 227 122 3, 220 530 29	2,795 5 11 0 27 64	42, 655 2, 901 1, 911 48, 613 5, 853 521	4, 577 1, 245 144 209 338 43
STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN B CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS NURSING PHARMACY	26, 471 219, 970 140, 668 328, 364 82, 408 12, 756 10, 993 54, 112 42, 767 22, 251 1, 740 79, 556	1,019 30 5,896 29,372 1,764 0 241 777 18,418 128 113 8,557	1,678 60,121 29,938 7,047 10,100 0 1,178 1,785 1,162 526 111 8,182	80 910 1,890 9,157 815 5 59 3,700 234 48 5	20, 637 145, 191 95, 128 272, 546 62, 748 12, 751 8, 536 47, 123 21, 485 21, 499 1, 432 53, 554	3,066 13,718 7,816 10,242 6,981 979 727 1,468 50 79
MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	1, 293 3, 841 969 763 227 205 201 451 144 202 8, 226 10, 515	1,535 0 0 0 0 0 0 0 2,284 8	103 214 84 67 19 13 15 52 1 12 664 598	9 9 9 9 0 9 9 59 138	1,003 1,120 547 425 143 91 121 291 107 125 4,614 9,591	187 871 338 266 65 101 65 108 36 65 180

# ADMINISTRATION-MANAGEMENT SERVICES

# DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS CENTER	INVENTORY MANAGEMENT	CONTRACT MANAGEMENT	TELE COMM	FORMS MANAGEMENT
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATIVE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	52 30,078 9,256 913 5,493 12,036 57,252 7,112 125,761 3,071 34,219 26,487 1,285 222,548	6, 129 1, 938 0 0 23, 326 1, 402 882 0 12, 357 0 498 2, 277	52 1, 095 533 75 292 1, 894 2, 984 1, 298 219 4, 277 845 49 34, 289	0 101 69 32 128 1,491 37 0 32 11 0 0 2,944	21, 119 6, 478 763 4, 598 8, 579 28, 861 5, 026 123, 536 2, 446 10, 420 25, 642 55, 642 173, 307	1,634 238 43 475 72 2,044 9 374 7,154 0 187 9,731
USER DEPARTMENT  HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-CENT OFFICE WELFARE-TIREMENT TOTAL	283 568 7, 799 928 49 675 1, 800 23, 274 62, 069 6, 900 227, 192 9, 948 3, 428 121, 029 8, 093 121, 029 145, 028 18, 443 5, 559 315, 588 5, 216 0 23, 645 6, 414 157, 374 196, 450	90 4,305 90 90 663 822 927 927 918,395 33,249 920 317 188 920 317 188 920 927 928 929 929 929 929 929 929 929 929 929	15 48 210 89 15 56 82 1, 903 5, 581 19, 553 1, 472 371 45 327 100, 417 1, 276 381 50, 294 206 8, 456 13, 056 55, 309 13, 556	261 00 261 05 55 644 484 01, 235 59 11 21 69 00 367 208 11, 596 5 5 341 2, 337	174 203 2, 476 623 420 1, 423 19, 049 53, 145 6, 389 197, 407 6, 849 2, 896 85, 241 493 1, 796 302, 408 16, 023 4, 130 237, 438 616 2, 487 0 14, 111 5, 804 92, 456 115, 771	94 317 547 216 43 194 295 1,015 2,037 511 8,997 641 29 0 9,299 1,072 43 1,036 40,916 619 849 16,259 0 317 0 993 7,269 15,388
WORLD TRADE CENTER ZOD OTHER TOTAL	18, 986 24, 517 0 3, 870, 072	2, 103 2, 455	3, 768 470 467, 266	96 77 45, 239	14, 186 21, 212 2, 920, 812	936 655 200, 300

# 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 1983-84.
- Employee Assistance this division provides assistance to employees with medical, psychiatric, or other personal problems. Costs have been allocated based on each department's actual F.Y. 1984 employee count.
- 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. 1984 postage charges.

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

# SCHEDULE 5.2

2,031,582

# STATE OF MINNESOTA

# ADMINISTRATION-STATE AGENCY SERVICES

# COSTS TO BE ALLOCATED

EXPENDITURES-SAME LEVEL	REQUEST F.Y. 1986	1,917,024
DEDUCTIONS:		
EQUIPMENT	(6, 300)	
TOTAL DEDUCTIONS		(6,300)
ALLOCATED ADDITIONS:		•
EQUIPMENT USE CHARGE ADMIN-GENERAL SUPPORT ADMIN-REAL EST MGMT ADMIN-MGMT SERVICES	4,801 98,374 1,532 16,151	
TOTAL ADDITIONS	,	120, 858

TOTAL TO BE ALLOCATED

# ADMINISTRATION-STATE AGENCY SERVICES

# SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	PROCURE	EMPLOYEE ASSIST	CENTRAL MAIL
WAGES & BENEFITS					
SALARIES & WAGES	1,451,424		1,074,320	151,632	225, 472
OTHER EXPENSE & COST				,	
SERVICES SUPPLIES EQUIPMENT	444, 000 15, 300 6, 300	6, 300	237, 400 8, 400	*	152,200 2,300
DEPARTMENTAL EXPEND	1,917,024	6, 300	1,320,120	210,632	379,972
COST ADJUSTMENTS					
DEDUCTIONS ADDITIONS	(6, 300) 120, 858	(6, 300) 120, 858			
COST BY FUNCTION	2,031,582	120,858	1,320,120	210,632	379, 972
REALLOCATE ADMN	0	(120, 858)	83, 501	13, 323	24, 034
ALLOCABLE COSTS DISALLOWED	2,031,582	Ø	1,403,621	223, 955	404, 006
NET ALLOCATED	2,031,582	0	1,403,621	223, 955	404, 006

# ADMINISTRATION-STATE AGENCY SERVICES

# DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	46	0.09% 1.95% 0.35% 0.13% 0.25% 0.95%	1,306
REAL EST MGMT	963	1.95%	27, 332
MANAGEMENT SVCS	175	ช. 35% ด 13ช	4, 967
DIRE TO SERVICE	65 124	0. 13A 0. 25%	1,845 3,519
ISB	468	0.95%	13, 283
MOTOR POOL	43	V. U.7 P	74 550
MANAGEMENT SVCS STATE AGENCY SVCS PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY	453 23 3 6 6 20 2	0.05% 0.01%	, 653 85
CENT MINTINCE REVOLUTING	6	0.01% 0.01% 0.01% 0.04%	170
MOVERS & DELIVERY	Ğ	0.01%	170
TELECOMMUNICATIONS	20	9. 04% 20-1	568 57
KESUUKLE KELUVEKY	ک عو	. 90% 0. 08% 0. 32% 0. 18%	3/ 1, 1 <b>97</b>
CENTRAL STORES	160	0.32%	1, 1 <b>07</b> 4, 541
STATE REG-DOCUMENTS	87	0.18%	2,469
ADDRESSING & INSERT	. 9	0.02%	255
STATE PRINTER	67 3	0.14× 0.01×	1, 9 <b>0</b> 2 85
COPITAL PARKING	19	0.04%	539
MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS	1,770	0.04% 3.58%	5 <b>0,</b> 237
ANIMAL HEALTH BD	31	0.06⊁ 0.07≭	880
ARTS BOARD	<i>3</i> 7 387	0.0/≯ a 70⊀	1,050 10,984
HIIURNET DENERHL DIDITOR		0. 13%	1,873
CAPITOL AREA ARCH PLAN BD	20	0. 97. 9. 78. 9. 13. 9. 94. 9. 99. 9. 46. 7. 28. 5. 99.	568
CHARITABLE GAMBLING	0	0.00%	
COMMERCE	227 3,599	<b>0.46%</b> 7.204	6, <del>44</del> 3 1 <b>0</b> 2, 148
CORRECTIONS	· 2,962	5. 99%	84,069
ECONOMIC SECURITY	3,820	/./ET	108, 421
EDUCATION	1,238	2.50%	35, 137
EDUCATION-VO-TECH	157 156	0.32% 0.32%	4, 45 <del>6</del> 4, 428
ENERGY. ECONOMIC DVLP	1,162	2.35%	32,980
FINANCE	251	<b>0.</b> 51×	7, 124
GOVERNOR	108	0. 22 <del>7</del>	3,065
HANDICAPPED COUNCIL	28 1,577	0.06% 3.19%	795 44, 759
HEALTH LIC BDS	19377	J. 138	779 103
MEDICAL EXAMINERS	21	9. 04×	596
NURSING	18	0.04%	511
PHARMACY DENTISTRY	11 32	0. 02× 0. 06×	312 <b>908</b>
CHIROPRACTORS	4	0.01%	114
PSYCHOLOGY	4	<b>0.</b> 01%	114
OPTOMETRY	4 9 3 3 4	0.02%	255
NURSING HOME ADM	3	0.01≯ 0.01≯	85 85
PODIATRY VETERINARY MEDICINE	3 &	0.017 0.017	114
HEARING EXAMINER	149	0. 30×	4, 229
HIGHER ED COORD BD	179	<b>0.</b> 36%	5, 080

# ADMINISTRATION-STATE AGENCY SERVICES

# DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION	ALLOCATED	NET
	UNITS	PERCENT	ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE	0 167 59 10 30 487 587 31 20	0. 00% 0. 34% 0. 12% 0. 02% 0. 06% 0. 98% 1. 19% 0. 06% 0. 04%	4,740 1,675 284 851 13,822 16,660 880 568
MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	34	0.07%	965
	351	0.71%	9, 962
	9 <b>0</b> 3	1.83%	25, 629
	35	0.07%	993
	3, 891	7.87%	11 <b>0,</b> 436
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS	7	0. 01%	199
	25	0. 05%	710
	35	0. 07%	993
	13	0. 03%	369
	3	0. 01%	85
	23	0. 05%	653
	16	0. 03%	454
PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM	439	0. 89%	12, 460
	788	1. 59%	22, 365
	83	0. 17%	2, 356
	2,210	4. 47%	62, 725
	110	0. 22%	3, 122
	41	0. 08%	1, 164
RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT	28 788 99 17 112 4, 970	0. 06% 1. 59% 0. 20% 0. 03% 0. 23% 10. 05% 0. 37%	795 22, 365 2, 810 483 3, 179 141, 060 5, 137
TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD	99 6,481 11	0. 20% 13. 11% 0. 02% 0. 13% . 00% 0. 30%	2,810 183,946 312 1,760 57 4,229
TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	121	0. 24%	3, 434
	2, 124	4. 29%	60, 284
	2, 432	4. 92%	69, 026
	13	0. 03%	369
	0	0. 00%	0
	563	1. 14%	15, 979
	443	0. 90%	12, 573
TOTAL	<b>49, 454</b>	1 <b>00.</b> 00%	1,403,621

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1984 SOURCE: SPECIAL COMPUTER REPORT

# ADMINISTRATION-STATE AGENCY SERVICES

# DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

	ALLOCATION UNITS	ALLOCATED	NET
USER DEPARTMENT  ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MNTNCE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR	UNITS	PERCENT	ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	31 199 61 50 30 244	0. 09% 0. 6 <u>0</u> %	210
MENLEST MONT MONOGEMENT SVCS	61	0. 507 0. 18%	1,349 414
STATE AGENCY SVCS	50	9-15%	339
PUBLIC SERVICE	30	0.09%	203
NOTOP DODI	2 <del>44</del> 17	0. 09% 0. 74% 0. 05%	1,655 115
OFFICE EQUIPMENT REPAIR	4	0. 01×	27
FEDERAL SURPLUS	Ż	0.02%	47
CENT MNTNCE REVOLVING	4	0.01%	. 27
MUVERS & DELIVERY	11	0. 03% 0. 01%	75 27
RESOURCE RECOVERY	3	0. 01×	20
MICROGRAPHICS	16	0. 05% 0. 04%	109
CENTRAL STORES	14	0. 047 2. 057	95 115
ODDBESSING & INSERT	7	0. 05≭ 0. 02≭	47
STATE PRINTER	43	0. 13× . 00×	292
COMMUTER VAN	<u>1</u>	. <b>20</b> %	7
CAPITOL PARKING	9	0.03x 1.46x 0.11x 0.03x 1.01x	61
ANIMOI HEOLITH BD	40c 35	1.40× 0.11±	3, 269 237
ARTS BOARD	11	0. 03%	. 75
ATTORNEY GENERAL	332	1.01%	2,251
AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE	122	0.37% a.a.y	. 827 14
CHARITARIE GAMBLING	2 12	0.372 0.012 0.042 0.592	81
COMMERCE	· 229	0. 69×	1,553
COMMUNITY COLLEGE BD	2, <b>050</b>	6.21≭ 5.36≭	13, 902 12, 003
CURRECTIONS ECONOMIC CECHDITY	1, 770 2, 510	ጌ	12, <b>00</b> 3 17, <b>0</b> 21
EDUCATION	603	3, 367 7, 607 1, 83% 0, 23%	4.089
EDUCATION-VO-TECH	76	0. 23%	4, 089 515
EMPLOYEE RELATIONS	102	<b>0.</b> 31%	692
ENERGY, ECUNUMIC DVLP	236 122	0.71≭ 0.37≭	1,600 827
GOVERNOR	49	0.15%	332
COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH	10	0.03%	68
HEALTH	642	1.94%	4, 354
HEALTH LIC BDS MEDICAL EXAMINERS	10	0.03%	68
NURSING	18	0. 05 <b>%</b>	122
PHARMACY	7	0.02 <del>7</del>	47
DENTISTRY	4	0.01%	. 27
CHIROPRACTORS PSYCHOLOGY	۾ ج	0.01% 0.01%	14 14
OPTOMETRY	ī	. 00%	7
NURSING HOME ADM	2 1 2 0	0.01%	14
PODIATRY		0.00%	<b>0</b> 7
VETERINARY MEDICINE HEARING EXAMINER	1 57	. <del>00</del> ⊁ 0. 17⊁	387
HIGHER ED COORD BD	68	0.21%	461

# ADMINISTRATION-STATE AGENCY SERVICES

# DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEGITH LIC RDS	2 124 65 7 30 74 326 72 0 24 296 140 4	0. 01% 0. 38% 0. 20% 0. 02% 0. 09% 0. 22% 0. 99% 0. 22% 0. 00% 0. 42% 0. 01% 4. 82%	14 841 441 47 203 502 2, 211 488 0 163 2, 007 949 27
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE	2 3 18 5 0 4 9 119 358 0 1,646 88	0. 01x 0. 05x 0. 02x 0. 00x 0. 01x 0. 03x 0. 36x 1. 08x 0. 09x 0. 09x 0. 02x 3. 01x 0. 11x 0. 11x 0. 11x 0. 12x 0. 06x 1. 11x 0. 06x 0. 06x 1. 11x 0. 06x 1. 11x 0. 06x 1. 11x 0. 06x 0. 06x 1. 11x 0. 06x 1. 11x 0. 06x 0. 06x 1. 11x 0. 06x	14 20 122 34 0 27 61 807 2, 428 0 11, 162 597 197 197 244 285 28, 055 28, 055 28, 055 28, 055 30, 103 54 136 0 2, 496 210 5, 452
WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER TOTAL	6, 060 9 9 155 339 33, 025	18.35% 0.03% 0.03% 0.47% 1.03%	41, 095 61 61 1, 051 2, 299

ALLOCATION BASIS: AGENCY SAME LEVEL REQUEST F.Y. 1986 SOURCE: BBS POSITION REPORT

# ADMINISTRATION-STATE AGENCY SERVICES

# DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MNTNCE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESDURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR  CAPITOL AREA ARCH PLAN BD  CHARITABLE GAMBLING  COMMERCE  COMMUNITY COLLEGE BD  CORRECTIONS  ECONOMIC SECURITY  EDUCATION  EDUCATION  EDUCATION  EDUCATION  EDUCATION  EDUCATION  ENERGY, ECONOMIC DVLP  FINANCE  GOVERNOR  HANDICAPPED COUNCIL  HEALTH  HEALTH LIC BDS  MEDICAL EXAMINERS	31, 106 0 1, 295 20 1, 930 98, 014 6, 924 0	0.01% 0.58% 0.00% 0.02% 0.00% 0.04% 1.82% 0.13% 0.00%	163 235 487 3, 361 1, 256 119 37 0 214 0 0 0 0 13 14 46 2, 338 97 2 145 7, 367 520 0 3, 262 884 61 0 5, 539 3, 004 1, 866 1, 449 19, 687 1, 472 3, 711 20, 439 10, 448 916 733 1, 092
HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	2, 467 8, 851 0 0 174 0 0 0 0 315 92, 593	0.05% 0.16% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	185 665 0 0 13 0 0 0 0 24 6,959

### ADMINISTRATION-STATE AGENCY SERVICES

### DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	0 44, 375 12, 209 622 1, 200 0 92, 421 3, 099 0 6, 233 7 10, 520 846 335, 109	0.00x 0.83x 0.23x 0.01x 0.02x 0.00x 1.72x 0.06x 0.00x 0.12x .00x 0.20x 6.22x	3, 335 918 47 98 0 6, 947 233 0 468 1 791 64 25, 187
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION TRESURER UNIV OF MINN VETERONS AFFAIRS WASTE MEMT BD	322 1,990 0 117 9,622 3,399 29,352 179 75,358 1,379,794 2,453 3,743 1,702 955,987 37,187 400 49,704 38,715 34,233 69,035 163,015 1,819 1,417 0 7,057 14,969	0. 01x 0. 04x 0. 00x 0. 00x 0. 06x 0. 18x 0. 06x 0. 55x 0. 05x 1. 40x 25. 67x 0. 07x 0. 03x 17. 79x 0. 69x 0. 72x 0. 64x 1. 28x 3. 03x 0. 03x 0. 03x 0. 03x 0. 03x	24 150 0 0 9 723 255 2, 266 13 5, 664 103, 708 184 281 128 71, 854 2, 795 30 3, 736 2, 910 2, 573 5, 189 12, 253 137 107
WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER TOTAL	652, 627 0 1, 281 0 0 18, 236 5, 375, 147	12. 14% 0. 60% 0. 62% 0. 60% 0. 60% 0. 34%	49, 053 0 96 0 0 1, 369 404, 006

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGES F.Y. 1984 SOURCE: SPECIAL COMPUTER REPORT

### ADMINISTRATION-STATE AGENCY SERVICES

USER DEPARTMENT	TOTAL	PROCURE	EMPLOYEE ASSIST	CENTRAL MAIL
ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MITNICE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR  CAPITOL AREA ARCH PLAN BD  CHARITABLE GAMBLING  COMMERCE  COMMUNITY COLLEGE BD  CORRECTIONS  ECONOMIC SECURITY  EDUCATION  EDUCATION  EDUCATION  ENERGY, ECONOMIC DVLP  FINANCE  GOVERNOR  HANDICAPPED COUNCIL  HEALTH	1,679 28,916 5,868 5,545 4,978 15,057 1,372 680 346 197 245 595 90 1,230 4,682 4,922 2,291 94 745 68,873 1,637 1,125 16,497 3,584 683 13,535 119,054 97,938 126,891 58,913 6,443 8,831 55,019 18,399 4,313 1,596 50,205	1, 306 27, 332 4, 967 1, 845 13, 283 1, 653 170 1568 1, 107 1, 107 1, 255 2, 255 2, 269 1, 984 1, 986 1, 984 1, 984 1, 986 1, 98	47 27 75 29 109 95 115 47 292 7 61 3, 269 237 75 2, 251 14, 553 13, 902 12, 003 17, 021 4, 089 515 692 1, 600 827 332 68	487 3,361 1,256 37 0 214 0 0 13 14 46 2,338 97 262 45 7,367 3,266 1,466 1,466 1,466 1,469 19,687 1,472 20,439 10,448 11,966 11,449 11,687 11,472 120,439 10,448 11,449 11,
HEALTH LIC BDS  MEDICAL EXAMINERS  NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	849 1,298 359 935 141 128 262 99 85 121 4,640 12,500	596 511 312 908 114 114 255 85 85 114 4, 229 5, 080	68 122 47 27 14 14 7 14 0 7 387 461	185 665 0 0 13 0 0 0 24 6, 959

### ADMINISTRATION-STATE AGENCY SERVICES

USER DEPARTMENT	TOTAL	PROCURE	EMPLOYEE ASSIST	CENTRAL MAIL
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES	14 8, 916 3, 034 378 1, 144 14, 324 25, 818 1, 601 568 1, 596 11, 970 27, 369 1, 084 146, 419	4, 740 1, 675 284 851 13, 822 16, 660 568 9,965 9,962 25, 629 993 110, 436	949 27	3, 335 918 47 90 0 6, 947 233 0 468 1 791 64 25, 187
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTA	237 880 1, 115 403 94 1, 403 770 15, 473 24, 806 8, 020 177, 595 3, 903 1, 642 977 100, 966 5, 849 533 7, 200 172, 025 8, 379 226, 302 8, 379 226, 302 503 2, 003 7, 255 4, 769 114, 789 110, 121 526 61	199 710 993 369 85 653 454 12, 460 22, 365 22, 356 62, 725 3, 122 1, 164 795 22, 365 2, 810 183, 946 183, 946 183, 946 183, 946 69, 026 69, 026	197 54 6, 747 244 20 285 28, 055 882 380 30, 103	723 2555 2, 206 13 5, 664 103, 708 184 281 128 71, 854 2, 795 30 3, 736 2, 910 2, 573 5, 189 12, 253 137 107 0
ZOO OTHER TOTAL	17, 030 16, 241 2, 031, 582	15, 979 12, 573 1, 4 <b>0</b> 3, 621	1,051 2,299 223,955	1,369 404,006

# 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 agency same level position requests for F.Y. 1986.

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

971,879

### STATE OF MINNESOTA

## FINANCE-FISCAL MGMT AND ADMN COSTS TO BE ALLOCATED

TOTAL TO BE ALLOCATED

EXPENDITURES-SAME LEVEL REQUE	ST F.Y. 1986	905,472
DEDUCTIONS: EQUIPMENT	(16,500)	
TOTAL DEDUCTIONS		(16,500)
ALLOCATED ADDITIONS: EQUIPMENT USE CHARGE ADMN-REAL ESTATE MGMT ADMN-MANAGEMENT SVCS ADMN-STATE AGENCY SVCS	18,678 3,063 42,767 18,399	
TOTAL ALLOCATED ADDITIONS		82, 907

### STATE OF MINNESOTA

### FINANCE-FISCAL MGMT AND ADMN

### SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

WAGES & BENEFITS	TOTAL	GENERAL ADMN	DEPT ADMN
SALARY & WAGES	584, 272		584,272
OTHER EXPENSE & COST SERVICES SUPPLIES EQUIPMENT	275,200 29,500 16,500	16, 500	275, 200 29, 500
DEPARTMENTAL EXPENDITURES	905, 472	16,500	888, 972
COST ADJUSTMENTS			
DEDUCTIONS ADDITIONS	(16, 500) 82, 907	(16,500) 82,907	
COST BY FUNCTION	971,879	82, 907	888, 972
REALLOCATE ADMN	0	(82, 907)	82, 907
ALLOCABLE COSTS	971,879	0	971,879
DISALLOWED	Ø		
NET ALLOCATED	971,879	Ø	971,879

### STATE OF MINNESOTA

### FINANCE-FISCAL MGMT AND ADMN

### DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION	ALLOCATED	NET
	UNITS	PERCENT	ALLOCATION
FIN-BUDGET FIN-ACCOUNTING FIN-OTHER FIN-FIS MGMT/ADMN	29	23.77%	231, 020
	52	42.62%	414, 244
	25	20.49%	199, 156
	16	13.11%	127, 459
TOTAL	122	100.00%	971,879

ALLOCATION BASIS: AGENCY SAME LEVEL REQUEST F.Y. 1986

SOURCE: BBS POSITION REPORT

### STATE OF MINNESOTA

### FINANCE-FISCAL MGMT AND ADMN

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	231,020	231,020
FIN-ACCOUNTING	414,244	414,244
FIN-OTHER	199, 156	199, 156
FIN-FISCAL MGMT/ADMN	127, 459	127, 459
TOTAL ALLOCATED	971,879	971,879

### 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 1983-84. 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 17, 1984.

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

### STATE OF MINNESOTA

FINANCE-BUDGET

COSTS TO BE ALLOCATED

(8, 900)

EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986 1,442,688

DEDUCTIONS: EQUIPMENT

TOTAL DEDUCTIONS (8,900)

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT/ADMN 231,020

TOTAL ALLOCATED ADDITIONS 231,020

TOTAL TO BE ALLOCATED 1,664,808

### 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	1,377,688		1,020,968	335, 958	20, 762
OTHER EXPENSE AND COST					
SERVICES SUPPLIES EQUIPMENT	54,000 2,100 8,900	8, 900	24,900 0	27,406 1,978	1,694 122
DEPARTMENTAL EXPENDITURES	1,442,688	8, 900	1,045,868	365, 342	22, 578
COST_ADJUSTMENTS		. •			
DEDUCTIONS ADDITIONS	(8,900) 231,020	(8, 900) 231, 020			
COST BY FUNCTION	1,664,808	231,020	1,045,868	365, 342	22, 578
REALLOCATE ADMINISTRATION	Ø	(231,020)	168,516	58, 866	3,638
ALLOCABLE COSTS	1,664,808	Ø	1,214,384	424, 208	26, 216
DISALLOWED	(26, 216)				(26, 216)
NET ALLOCATED	1,638,592		1,214,384	424, 208	Ø

### FINANCE-BUDGET

### DETAIL ALLOCATION-BUDGET CONTROL

	ALLOCATION	ALLOCATED	NET
USER DEPARTMENT  ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MITNICE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR  CAPITOL AREA ARCH PLAN BD  CHARITABLE GAMBLING  COMMERCE  COMMUNITY COLLEGE BD  CORRECTIONS  ECONOMIC SECURITY  EDUCATION  ED	UNITS		ALLOCATION
ADMINISTRATION		0.11x 0.53x 0.22x 0.38x 0.14x 0.53x 0.16x 0.05x 0.06x 0.06x 0.07x 0.09x 0.09x 0.09x 0.09x 0.09x 0.09x 0.09x 0.00x 1.02x 0.06x 0.07x 0.08x 0.07x 0.08x 0.06x 0.06x 0.06x 0.06x 0.06x 0.06x 0.06x 0.06x 0.06x	
GENERAL SUPPORT REDI EST MOMT	2,499 11,899	0.11% 0.534	431 2 051
MANAGEMENT SVCS	4. 789	0.22×	826
STATE AGENCY SVCS	8,574	<b>0.</b> 38×	1,478
PUBLIC SERVICE	3,168	0.14% 0.57	546 2 054
MOTOR POOL	28.015	0.33A 1.26%	2, 034 4, 83 <b>0</b>
OFFICE EQUIPMENT REPAIR	2,142	0. 10%	369
FEDERAL SURPLUS	1,042	0. 05%	180
MOUERS & DELIVERY	1, 733 866	ህ. ሀይች በ. በ42	233 149
TELECOMMUNICATIONS	15,598	0. 70×	2, 689
RESOURCE RECOVERY	463	0.02%	_80
MICRUGRAPHICS CENTROL STORES	1, 933 21 022	0. 03% 0. 04%	333 3 624
STATE REG-DOCUMENTS	6, 605	0. 37×	1, 139
ADDRESSING & INSERT	842	0. 04%	145
STATE PRINTER	23, 296	1.05×	4,016
CAPITAL PARKING	2.141	0. 63× 0. 10×	369
AGRICULTURE	36, 175	1.62%	6, 237
ANIMAL HEALTH BD	1,869	0. 08×	322
AKIS BUAKU ATTODNEV GENEDAL	1,646 15 052	0.0/% a 504	254 2 595
AUDITOR	4. 151	0.19×	716
CAPITOL AREA ARCH PLAN BD	440	0. 02×	76
CHARITABLE GAMBLING	0 27 <b>5</b> 21	0. 00×	Ø 4.745
COMMUNITY COLLEGE BD	97, 136	4, 35 <b>%</b>	16.746
CORRECTIONS	96, 896	4. 35%	16, 705
ECONOMIC SECURITY	209, 361	9.40%	36, 893
EDUCATION—UN_TECH	' 6/, 49/	ა. ყა⊁ თ. ⊆5-4	13,08 <del>4</del> 2,514
EMPLOYEE RELATIONS	7.887	0. 35×	1.360
ENERGY, ECONOMIC DVLP	23,516	1.06%	4,054
FINANCE	. 27,653	1.24%	4,767
HANDICAPPED COUNCIL	1, 407	0. 06×	243
HEALTH	59, 116	2.65%	10, 191
HEALTH LIC BDS		2 204	
MEDICHE EXAMINERS	1,5/2 7,095	0.08% 0.14%	2 <b>88</b> 53 <b>4</b>
PHARMACY	1,237	0.06%	213
DENTISTRY	1,273	0.06×	219
CHIROPRACTORS	48 <b>0</b> 637	0,02% 0.03%	83 11 <b>0</b>
· PSYCHOLOGY OPTOMETRY	551	0.02%	95
NURSING HOME ADM	668	0. 03×	115
PODIATRY	215	0.01%	37
VETERINARY MEDICINE HEARING EXAMINER	478 4, 451	0.02% 0.20%	82 767
HIGHER ED COORD BD	7, 380	0.33×	1,272
	•		•

### FINANCE-BUDGET

### DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION	ALLOCATED	NET
	UNITS	PERCENT	ALLOCATION
USER DEPARTMENT HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY	11, 118 2, 403 1, 136 1, 126 14, 483 58, 065 1, 415 4, 956 1, 238 12, 263 16, 206	. 00% 0. 50% 0. 11% 0. 05% 0. 65% 2. 61% 0. 06% 0. 22% 0. 06% 0. 55% 0. 73% 0. 03%	8 1, 917 414 196 194 2, 497 10, 010 244 854 213 2, 114 2, 794 123 32, 364
NON-HEALTH LIC BDS  BOXING  BARBERS  ELECTRICITY  ARCHITECTS & ENG  ABSTRACTORS  ACCOUNTANCY  PEACE OFFICERS  PLANNING  POLLUTION CONTROL  PUB EMP RET ASSN  PUBLIC SAFETY  PUBLIC SERVICE  PUBLIC UTIL COMM  RACING COMMISSION  REVENUE  SECRETARY OF STATE  SENTENCE GUIDELINES  STATE RETIREMENT  STATE UNIV SYSTEM  SUPREME COURT  TEACHERS RETIREMENT  TRANSPORTATION  TRANSPORTATION  TRANSPORTATION  TRANSPORTATION  TRANSPORTATION  TREASURER  UNIV OF MINN  VETERANS AFFAIRS  WASTE MGMT BD  WELFARE-CENT OFFICE  WELFARE-INSTITUTIONS  WKRS COMP CT OF APPEALS  WORLD TRADE CENTER	1, 985 113 1, 503 2, 053 10, 204 19, 596 4, 290 333, 342 5, 160 1, 476	0. 02% 0. 07% 0. 18% 0. 09% 0. 01% 0. 07% 0. 08% 0. 46% 0. 19% 14. 97% 0. 23% 0. 03%	96 267 681 342 19 259 354 1,759 3,378 740 57,468 890 254 102 14,072 1,304 623 20,967 1,584 409 30,453 52 361 155
VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	21, 812	0.98%	3, 760
	3, 217	0.14%	555
	87, 865	3.95%	15, 148
	78, 261	3.51%	13, 492
	329	0.01%	57
	15	.00%	3
	20, 789	0.93%	3, 584
	22, 613	1.02%	3, 899

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1983-84 SOURCE: COMPUTER REPORT

### FINANCE-BUDGET

### DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL ALLOCATION	BUDGET CONTROL	CONTROLLER SALARIES
ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MNTNCE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR  CAPITOL AREA ARCH PLAN BD  CHARITABLE GAMBLING  COMMERCE			ad that it is both
GENERAL SUPPORT	1,144	431	713
MANAGEMENT SVCS	3, 443 2, 192	2, 051 826	3, 394 1, 366
STATE AGENCY SVCS	3, 923	1,478	2, 445
PUBLIC SERVICE	· 1,450	546 2, <b>0</b> 54	904 3, 397
MOTOR POOL	12, 819	4, 830	7, 989
OFFICE EQUIPMENT REPAIR	980	369	
CENT MNTNCE REVOLUTING	4// 794	369 180 299 149 2,689 80 333	297 · 495
MOVERS & DELIVERY	396	149	247
TELECOMMUNICATIONS	7, 137	2,689	4,448
MICROGRAPHICS	211 885	80 333	131 552
CENTRAL STORES	9,620	3,624	5, 996
STATE REG-DOCUMENTS	3,022	1,139	1,883
STATE PRINTER	363 1 <b>0</b> -658	145 4-016	. 24 <b>0</b> 5, 542
COMMUTER VAN	326	123	203
CAPITOL PARKING	980	369 5 377	611 - 8, 172
ANIMAL HEALTH BD	14, 403 744	4, 016 123 369 6, 237 322 284	422
ARTS BOARD	880	284	596
ATTORNEY GENERAL	6,887	2,595	4,292
CAPITOL AREA ARCH PLAN BD	202	6,237 322 284 2,595 716 76 0	1, 184 126 0 30, 816 36, 586 25, 637 55, 393 32, 956 5, 492 3, 971 12, 087
CHARITABLE GAMBLING	0	0	0
COMMERCE COMMINITY COLLEGE BD	35, 561 57, 772	4,745 16.766	30,816
CORRECTIONS	42, 342	16, 705	25 <b>.</b> 637
ECONOMIC SECURITY	91,486	36, 093	55, 393
EDUCATION ENICATIONLUGITECH	' 48,040 A 006	15,084 2,514	32, 956 5, 492
EMPLOYEE RELATIONS	5, 331	1,360	3, 971
ENERGY, ECONOMIC DVLP	16, 141	4,054	3, 971 12, 087 14, 214 906
FINANCE COMPRISE	18, 981 1, 453	4, /6/ 547	14, 214 906
AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION EDUCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH HEALTH HEALTH HEALTH LIC BDS MEDICAL EXAMINERS	1,766	4,745 16,746 16,705 36,093 15,084 2,514 1,360 4,054 4,767 547 243	1,523
HEALTH	29,495	10, 191	19, 304
MEDICAL EXAMINERS	833	288	545
NURSING	1,545	534	1,011
PHARMACY	617	213	4 <b>04</b>
DENTISTRY CHIROPRACTORS	635 24 <b>0</b>	219 83	416 157
PSYCHOLOGY	318	110	208
OPTOMETRY	275	95	180
NURSING HOME ADM PODIATRY	333 1 <b>0</b> 8	115 37	218 71
VETERINARY MEDICINE	238	82	156
HEARING EXAMINER	2, <b>036</b>	767 1 272	1.269
HIGHER ED COORD BD	5, 380	1,272	4, 108

### FINANCE-BUDGET

### DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET	CONTROLLER
	ALLOCATION	CONTROL	SALARIES
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATIVE AUDIT LEGISLATIVE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS BOXING	32 13, 955 1, 624 1, 426 1, 413 7, 138 39, 856 957 3, 349 836 5, 611 8, 898 925	8 1, 917 414 196 194 2, 497 10, 010 244 854 213 2, 114 2, 794 123 32, 364	24 12,038 1,210 1,230 1,219 4,641 29,846 713 2,495 623 3,497 6,104 802 60,167
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION TRANSPORTATION TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER	2, 109 2, 565 146 1, 942 818 12, 897 9, 658 6, 436 132, 768 6, 668 1, 996	96 267 681 342 19 259 354 1,759 3,378 740 57,468 890 254 102 14,072 1,304 86 623 20,967 1,584 409 30,453	620
WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOD OTHER TOTAL	43, 840	15, 148	28, 692
	39, 047	13, 492	25, 555
	226	57	169
	19	3	16
	26, 093	3, 584	22, 509
	14, 934	3, 899	11, 035

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1983-84 SOURCE: COMPUTER REPORT

### FINANCE-BUDGET

### DETAIL ALLOCATION-BUDGET SUPPORT

•	ALLOCATION	ALLOCATED	NET
USER DEPARTMENT	UNITS	PERCENT	ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	9	0.14%	607
REAL EST MGMT	55	0.87% 0.22%	3,710
MANAGEMENT SVCS	14	0.22%	944
STATE AGENCY SVCS	5	0.08%	337
PUBLIC SERVICE	17	<b>0.</b> 27 <b>≭</b>	1, 147
PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR	55	<b>0.</b> 35×	1,484
MOTOR POOL	ž	0.03%	135
OFFICE ENGINEERS KENNIK	ż	0.08%	337
FEDERAL SURPLUS CENT MNTNCE REVOLVING	1	0. 02≭	, 67 , 67
MOVERS & DELIVERY	1	0. 02%	, 67 67
TELECOMMUNICATIONS	i	0.02%	67
RESDURCE RECOVERY	i	0.02%	67
MICROGRAPHICS	ī	0.02%	<u>5</u> 7
CENTRAL STORES	Ž	0.03%	135
STATE REG-DOCUMENTS	4	0. 06×	270
ADDRESSING & INSERT	3	0.05≭	505
STATE PRINTER	22 2 5 1 1 1 1 1 2 4 3 7	0.11%	472
COMMUTER VAN	1	0.02%	67
CAPITOL PARKING	1	9. 92%	67
AGRICULTURE ANIMAL HEALTH BD	• 12 <u>1</u>	1.92% <b>0.</b> 13%	8, 162 54 <b>8</b>
ARTS BOARD	25	0. 40×	1,686
ATTORNEY GENERAL	46	0.73%	3, 103
AUDITOR	10	0.16%	675
CAPITOL AREA ARCH PLAN BD	1	0.02%	67
CHARITABLE GAMBLING	1	0.02%	67
COMMERCE	37	<b>0.</b> 59%	2, 496 5, 126
COMMUNITY COLLEGE BD	76	1.21%	5, 126
CORRECTIONS	557	8. 86%	37 <u>, 571</u>
ECONOMIC SECURITY	115	1.83%	7, 757
EDUCATION	. 369	5. 87%	24,890
EDUCATION-VO-TECH	138	2.19%	9, 308
EMPLOYEE RELATIONS	22 237	<b>0.</b> 35⊁ 3. 77⊁	1, 484 15, 986
ENERGY, ECONOMIC DVLP FINANCE	20 20	3.77 <b>x</b> 0.32 <b>x</b>	1,349
GOVERNOR	24	0. 38×	1,619
HANDICAPPED COUNCIL	6	0. 10×	405
HEALTH	492	7.82%	33, 187
HEALTH LIC BDS			,
MEDICAL EXAMINERS	2	<b>0.</b> 03%	135
NURSING	2	0. 03×	135
PHARMACY	2 2 2	0.03%	135
DENTISTRY		0. 03×	135
CHIROPRACTORS	2 1	0. 03 <b>%</b>	135
PSYCHOLOGY	1	0.02% 0.02%	67 67
OPTOMETRY NURSING HOME ADM	1 2	v. vez. 0. 03%	135
PODIATRY	1	0. 02%	133 67
VETERINARY MEDICINE	ģ	0. 03×	135
HEARING EXAMINER	2 1 2 7	0. 11×	472
HIGHER ED COORD BD	37	0.59×	2,496
	<del>-</del>		-,

### FINANCE-BUDGET

### DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES	1 70 11 17 32 82 154 6 26 4 42 40 3	0.02x 1.11x 0.17x 0.27x 0.27x 0.51x 1.30x 2.45x 0.10x 0.41x 0.06x 0.66x 0.66x 1.30x	67 4, 722 742 1, 147 2, 158 5, 531 10, 388 405 1, 754 270 2, 833 2, 698 202 61, 719
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE	203 - 15 - 6 - 2 - 201	0. 03x 0. 03x 0. 14x 0. 03x 0. 03x 0. 03x 0. 05x 1. 05x 2. 45x 0. 10x 3. 23x 0. 24x 0. 10x 2. 03x	135 135 607 135 135 135 202 4, 452 10, 388 405 13, 693 1, 012 405 135 13, 535
SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	13 6 16 81 44 47 3 10 47 97 14 318 236 2 2 87 239	0. 21% 0. 10% 0. 25% 1. 29% 0. 70% 0. 08% 7. 51% 0. 05% 0. 16% 0. 75% 1. 54% 0. 22% 5. 06% 3. 75% 0. 03% 1. 38% 3. 80%	877 405 1,079 5,464 2,968 337 31,838 202 675 3,170 6,543 944 21,450 15,919 135 135 5,868 16,123
TOTAL	6, 289	100.00≭	424, 208

ALLOCATION BASIS: NUMBER OF AID'S (ALLOTMENT ACCOUNTS) 9-17-84 SOURCE: SPECIAL COMPUTER REPORT

### FINANCE-BUDGET

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
USER DEPARTMENT  ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MNTNCE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR  CAPITOL AREA ARCH PLAN BD  CHARITABLE GAMBLING  COMMERCE  COMMUNITY COLLEGE BD  CORRECTIONS  ECONOMIC SECURITY  EDUCATION  EDUCATION  EDUCATION  EDUCATION  ENERGY, ECONOMIC DVLP  FINANCE  GOVERNOR  HANDICAPPED COUNCIL  HEALTH  HEALTH LIC BDS  MEDICAL EXAMINERS	1,751 9,155 3,136 4,260 2,597 6,935 12,954 1,317 544 861 463 7,204 278 952 9,755 3,292 11,130 393 1,047 22,571 1,284 2,576 9,990 2,575 269 67 38,057 58,458 79,913 99,243 72,930 17,314 6;815 32,127 20,330 3,072 2,171 62,682	1, 144 5, 445 2, 192 3, 923 1, 450 5, 451 12, 819 980 477 794 396 7, 137 211 885 9, 620	607 3, 710 944 337 1, 147 1, 484 135 337 67 67 67 67 135 270 202 472 67 67 8, 162 540 1, 686
HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	968 1,680 752 770 375 385 342 468 175 373 2,508 7,876	833 1,545 617 635 240 318 275 333 108 238 2,036 5,380	135 135 135 135 135 67 67 135 67 135 472 2,496

### FINANCE-BUDGET

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
USER DEPARTMENT  HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATIVE AUDIT LEGISLATIVE AUDIT LEGISLATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS BOXING BARBERS	99 18,677 2,366 2,573 3,571 12,669 50,244 1,362 5,103 1,106 8,444 11,596 1,127	32 13, 955 1, 624 1, 426 1, 413 7, 138 39, 856 957 3, 349 836 5, 611 8, 898 925 92, 531	67 4, 722 742 1, 147 2, 158 5, 531 10, 388 405 1, 754 270 2, 833 2, 698 202 61, 719
ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MEMT BD	851 2, 137 2, 716 2, 700 281 2, 977 1, 920 17, 259 20, 946 6, 841 146, 461 7, 680 2, 311 370 68, 728 4, 338 6, 728 4, 338 7, 173 3, 894 126, 166 322 1, 632 3, 826 21, 285 2, 531 65, 290 54, 966 361	716 2,002 2,109 2,565 146 1,942 818 12,807 9,658 6,436 132,768 1,906 235 55,170 3,461 218 5,419 88,669 4,205 3,557 94,328 120 957 656 14,742 1,587	135 135 607 135 135 135 202 4, 452 10, 388 405 13, 693 1, 012 405 135, 558 877 405 1, 079 5, 464 2, 968 337 31, 838 202 675 3, 170 6, 543
WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER TOTAL	54, 966 361 154 31, 961 31, 057	43, 848 39, 047 226 19 26, 093 14, 934	21, 450 15, 919 135 135 5, 868 16, 123

# 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 1983-84.

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

### FINANCE-ACCOUNTING

### COSTS TO BE ALLOCATED

EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986 3,126,156

DEDUCTIONS:

EQUIPMENT

TOTAL DEDUCTIONS

ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMN

414,244

TOTAL ALLOCATED ADDITIONS TOTAL TO BE ALLOCATED

414, 244

3,540,400

### STATE OF MINNESOTA

### FINANCE-ACCOUNTING

### SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL 1 ADMN	ACCOUNTING SERVICES	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	1,678,456		1,582,784	95, 672
OTHER EXPENSE & COST SERVICES SUPPLIES EQUIPMENT	1,447,700 0 0	Ø	1,362,286 Ø	85, 414 Ø
DEPARTMENTAL EXPEND	3, 126, 156	Ø	2, 945, 070	181,086
COST ADJUSTMENTS DEDUCTIONS ADDITIONS	0 414, 244	(Ø) 414, 244	,	
COST BY FUNCTION	3,540,400	414, 244	2,945,070	181,086
REALLOCATE ADMN ALLOCABLE COSTS DISALLOWED	3, 540, 400 (205, 082)	0	390, 248 3, 335, 318	23, 996 205, 082 (205, 082)
NET ALLOCATED	3, 335, 318	0	3, 335, 318	Ø

### FINANCE-ACCOUNTING

### DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MITNCE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR  CAPITOL AREA ARCH PLAN BD  CHARITABLE GAMBLING  COMMERCE  COMMUNITY COLLEGE BD  CORRECTIONS  ECONOMIC SECURITY  EDUCATION  EDUCATION  EDUCATION  EDUCATION  EDUCATION  ENERGY, ECONOMIC DVLP  FINANCE  GOVERNOR  HANDICAPPED COUNCIL  HEALTH  HEA	· UNITO	PENGENI	- NELDON ION
ADMINISTRATION	A	85.44~	` 3.743
GENERAL SUPPORT	2,499 11,000	0.11% 0.53% 0.22% 0.38% 0.14% 0.53%	3.743 17.82 <b>0</b>
MONOGEMENT SUPS	11,033 4 789	0.33×	7, 172
STATE AGENCY SVCS	8. 574	0. 38×	12, 841
PUBLIC SERVICE	3, 168	0.14%	4, 745
ISB	11,912	0. <u>5</u> 3%	17, 840
MOTOR POOL	28,015	1.26% 0.10%	41, 700
CEVEDO CIDOLIIG	2, 142 1 062	0.10% 0.10%	3, 200 1, 561
CENT MNTNCE REVOLVING	1, 733	0. 08%	2,595
MOVERS & DELIVERY	866	0.04%	2, 595 1, 297 23, 360
TELECOMMUNICATIONS	15, 598	0. 70×	23, 360
RESOURCE RECOVERY	463	0. 02%	693 2, 895
MICKUGNAPHICS	1,733 21 022	750 G	21 AA2
STATE REG-DOCIMENTS	6,685	0.30%	9, 892
ADDRESSING & INSERT	842	0.10% 0.05% 0.08% 0.04% 0.70% 0.02% 0.99% 0.30% 0.30%	1,261
STATE PRINTER	23, 296	1.05* 0.03*	
COMMUTER VAN	713	0.03%	1,068
CAPITUL PARKING	2, 141 30 475	ს. 167- 1. მელ	3, 206 54, 177
HOKILULIUKE	30,173 1 229	1.0EF 0.004	2, 799
ARTS ROARD	1,646	0. 07%	2, 465
ATTORNEY GENERAL	15, 052	0.68%	22,542
AUDITOR	4, 151	<b>0.</b> 19%	6, 217
CAPITOL AREA ARCH PLAN BD	440	0.03% 0.10% 1.62% 0.08% 0.07% 0.68% 0.19% 0.00% 1.24% 4.35% 4.35% 9.40% 3.93% 0.65% 0.35% 1.06%	659
CHAKITABLE GAMBLING	27 521	ህ. ህህን 1 24 ሂ	41,216
COMMINITY CHIEFE RD	97, 136	4.36%	145. 475
CORRECTIONS	96, 896	4. 35%	145, 115
ECONOMIC SECURITY	2 <b>09</b> , 361	9. 4 <b>0</b> %	313, 547
EDUCATION	87, 497	3. 93%	131,039
EDUCATION-VO-TECH	14,583	Ø. 63% Ø. 25∀	21, 84 <b>0</b> 11, 812
EMPLUTEE KELHITUNG	7,007 23,516	1.06%	35, 218
FINANCE	27, 653	1.24%	41,414
GOVERNOR	3, 173	<b>0.</b> 14%	4,752
HANDICAPPED COUNCIL	1, 407	0. 06≭ 2. 65≭	2,107
HEALTH HEALTH LIC BDS	59, 116	2.65%	88, 534
MEDICAL EXAMINERS	1,672	0. 08% 0. 14% 0. 06% 0. 06% 0. 02%	2, 504
NURSING	3, 095	0.14%	4,635
PHARMACY	1,237	0.06%	1,853
DENTISTRY	1,273	0.06×	1,906
CHIROPRACTORS	480	0. 02%	719
PSYCHOLOGY	637 551	0. 03% 0. 02%	954 825
OPTOMETRY NURSING HOME ADM	668	0. 03×	1,000
PODIATRY	215	0.01⊁	322
VETERINARY MEDICINE	478	0.02%	716
HEARING EXAMINER	4, 451	0.20%	6,666
HIGHER ED COORD BD	7, 380	<b>0.</b> 33 <b>x</b>	11,053

### FINANCE-ACCOUNTING

### DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS BOXING	44 11, 118 2, 403 1, 136 1, 126 14, 483 58, 065 1, 415 4, 956 1, 238 12, 263 16, 206	. 00% 0. 50% 0. 11% 0. 95% 0. 95% 0. 65% 2. 61% 0. 96% 0. 22% 0. 96% 0. 73% 0. 93% 8. 43%	66 16, 651 3, 599 1, 701 1, 686 21, 690 86, 960 2, 119 7, 422 1, 854 18, 366 24, 271 1, 072 281, 152
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION TRANSPORTATION TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MEMT BD WELFARE—CENT OFFICE WELFARE—INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER	554 1,550 3,950 1,985 113 1,563 2,653 10,204 19,596 4,290 333,342 5,160 1,476	0. 02% 0. 07% 0. 18% 0. 99% 0. 01% 0. 07% 0. 09% 0. 46% 0. 88% 0. 19% 14. 97% 0. 23% 0. 03% 3. 67%	830 2, 321 5, 916 2, 973 169 2, 251 3, 075 15, 282 29, 348 6, 425 499, 226 7, 728 2, 211
RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TREASURER UNIV OF MINN UETERONE OFFOLDS	590 81,626 7,564 500 3,612 121,620 9,189 2,371 176,641 303 2,093 899	0.03% 3.67% 0.34% 0.02% 0.16% 5.46% 0.41% 0.11% 7.93% 0.01% 0.09%	884 122, 246 11, 328 749 5, 409 182, 143 13, 762 3, 551 264, 544 454 3, 135 1, 346 32, 666
WEIERINS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER TOTAL	21,812 3,217 87,865 78,261 329 15 20,789 22,613	0. 14% 3. 95% 3. 51% 0. 01% . 00% 0. 93% 1. 02%	32, 566 4, 818 131, 590 117, 207 493 22 31, 134 33, 867

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1983-84 SOURCE: COMPUTER REPORT

### FINANCE-ACCOUNTING

HEED DEDARTMENT	TOTOL	ACCOUNTING
USER DEPARTMENT	IUIAL	SERVICES
USER DEPARTMENT  ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MITNCE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR  CAPITOL AREA ARCH PLAN BD  CHARITABLE GAMBLING  COMMERCE  COMMUNITY COLLEGE BD  CORRECTIONS  ECONOMIC SECURITY  EDUCATION-VO-TECH  EMPLOYEE RELATIONS  ENERGY, ECONOMIC DVLP  FINANCE  GOVERNOR  HANDICAPPED COUNCIL  HEALTH  HEALTH LIC BDS  MEDICAL EXAMINERS  NURSING  PHARMACY  DENTISTRY  CHIROPRACTORS  PSYCHOLOGY	TOTAL  3, 743 17, 820 7, 172 12, 841 4, 745 17, 840 41, 956 3, 208 1, 561 2, 595 1, 297 23, 360 693 2, 895 31, 483 9, 892 1, 261 34, 889	SERVICES  3. 743 17, 820 7, 172 12, 841 4, 745 17, 840 41, 956 3, 208 1, 561 2, 595 1, 297 23, 360 693 2, 895 31, 483 9, 892 1, 261 34, 889
COMMUTER VAN	1,068	1,068
AGRICULTURE	3, 206 54, 177	1,068 3,206 54,170
ANIMAL HEALTH BD	2,799	۵, / ۳۶
ARTS BOARD	2, 465 22, 542	2, 465 22, 542
AUDITOR	6, 217	6,217
CAPITOL AREA ARCH PLAN BD	659	659
CHARITABLE GAMBLING	Ø 41 215	41,216
COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION—VO—TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE	41, 216 145, 475 145, 115 313, 547 131, 039 21, 840 11, 812 35, 218 41, 414	145, 475 145, 115 313, 547 131, 039 21, 840 11, 812 35, 218 41, 414
GOVERNOR	4,752 2 107	4, 752 2, 107
HEALTH HEALTH LIC BDS	88, 534	88, 534
MEDICAL EXAMINERS NURSING	2, 5 <b>04</b> 4, 635	2, 504 4, 6 <u>35</u>
	1,853 1,906 719 954	1,853 1,906 719 954 825
OPTOMETRY NURSING HOME ADM PODIATRY	825 1 <b>, 000</b> 322	1,000 322
VETERINARY MEDICINE	716	716
HEARING EXAMINER HIGHER ED COORD BD	6,666 11,053	6,666 11,053

### FINANCE-ACCOUNTING

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES	66 16, 651 3, 599 1, 701 1, 686 21, 690 86, 960 2, 119 7, 422 1, 854 18, 366 24, 271 1, 072 281, 152	66 16,651 3,599 1,701 1,686 21,690 86,960 2,119 7,422 1,854 18,366 24,271 1,072 281,152
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION TRANSPORTATION TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS	830 2, 321 5, 916 2, 973 169 2, 251 3, 075 15, 282 29, 348 6, 425 499, 226 7, 728 2, 211 884 122, 246 11, 328 749 182, 143 13, 762 3, 551 264, 544 3, 135 1, 346 32, 666 4, 818 131, 590 117, 207	838 2, 321 5, 916 2, 973 169 2, 251 3, 075 15, 282 29, 348 6, 425 499, 226 7, 728 2, 211 884 122, 246 11, 326 11, 326 13, 762 3, 551 264, 544 454 3, 135 1, 346 32, 668 4, 818 131, 590 117, 207
WORLD TRADE CENTER ZOO OTHER TOTAL	22 31, 134 33, 867 3, 335, 318	31, 134 33, 867 3, 335, 318

### 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 1983-84.

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 allocated based on federal cash receipts during fiscal year 1984.

The cost of central payroll is also allowable and has been allocated based on total 1983-84 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

### STATE OF MINNESOTA FINANCE-OTHER

### COSTS TO BE ALLOCATED

EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986

1,499,972

DEDUCTIONS:

EQUIPMENT

Ø

TOTAL DEDUCTIONS

(2)

ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMN

199,156

TOTAL ALLOCATED ADDITIONS
TOTAL TO BE ALLOCATED

199,156

1,699,128

### 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	878,072	0	266, 934	283, 920	74,464	185, 328	67,426
OTHER EXPENSE & COST SERVICES SUPPLIES EQUIPMENT	619,600 2,300 0	0 0	28 <b>, 000</b>	489, 600 2, 300	0	102, <i>0</i> 00 0	9
DEPARTMENTAL EXPEND	1, 499, 972	0	294, 934	775, 820	74, 464	287, 328	67, 426
COST ADJUSTMENTS DEDUCTIONS ADDITIONS	(9 199, 156		)				
COST BY FUNCTION	1,699,128	199, 156	294, 934	775, 820	74, 464	287, 328	67,426
REALLOCATE ADMN ALLOCABLE COSTS DISALLOWED	0 1,699,128 ( <b>40</b> 9,828	0	39, 159 334, <b>09</b> 3	1 <b>03, 009</b> 878 <b>,</b> 829	9, 887 84, 351 (84, 351)	38, 149 325, 477 (325, 477)	8, 952 76, 378
NET ALLOCATED	1,289,300		334, 093	878, 829	0	0	76, 378

### FINANCE-OTHER

### DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION GENERAL SUPPORT REAL EST MGMT MANAGEMENT SVCS STATE AGENCY SVCS PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MITNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS MEDICAL EXAMINERS	2, 499 11, 899 4, 789 8, 574 3, 168 11, 912 28, 015 2, 142 1, 042 1, 733 866 15, 598 463 1, 933 21, 022 6, 605 842 23, 296		
GENERAL SUPPORT	2,499	0.117 0.53%	375
REAL EST MONT MONOGEMENT SUPS	11,899 4,789	0.53% a 22%	1,7 <b>85</b> 718
STATE AGENCY SVCS	8, 574	0.22× 0.38×	1,286
PUBLIC SERVICE	3,168	0. 14% 0. 53%	475
MOTOR POOL	28, 015	0. 33% 1. 26%	1,787 4,2 <b>0</b> 3
OFFICE EQUIPMENT REPAIR	2, 142	0.10%	321
FEDERAL SURPLUS	1,042	0. 05% 0. 08%	156 26 <b>0</b>
MOVERS & DELIVERY	1, 733 866	0. 04%	130
TELECOMMUNICATIONS	15, 598	0.70%	2,340
RESOURCE RECOVERY	463 1 933	0.02% a agy	69 2 <b>90</b>
CENTRAL STORES	21,022	0. 09% 0. 94%	3, 154
STATE REG-DOCUMENTS	6, 605	0. 36% 0. 04%	991
ADDRESSING & INSERT	23, 29E	0.04% 1.05%	126 3, 495
COMMUTER VAN	713	0.03%	107
CAPITOL PARKING	2, 141	0. 10%	321
ONIMOL HEOLITH BD	36,173 1,869	0.04% 1.05% 0.03% 0.10% 1.52% 0.08% 0.07% 0.68%	5, 427 28 <b>0</b>
ARTS BOARD	1,646	0. 07×	2 <b>4</b> 7
ATTORNEY GENERAL	15, <b>05</b> 2	0.68% 0.19%	2, 258 623
CAPITOL AREA ARCH PLAN BD	440	0. 02×	66
CHARITABLE GAMBLING	0	0.00% 1.24%	0
COMMENTE COLLEGE RO	27,521 97 136	1.24% 4.36%	4, 129 14, 572
CORRECTIONS	96, 896	4. 36% 4. 35%	14, 572 14, 536
ECONOMIC SECURITY	209, 361	9.40%	31,407
EDUCATION—UN—TECH	* 6/,49/ 14.583	9. 40x 3. 93x 0. 65x	13, 126 2, 188
EMPLOYEE RELATIONS	7, 887	0.35×	1,183
ENERGY, ECONOMIC DVLP	23,516	1.06% 1.24%	3,528
FINHNUE GOVERNOR	27, 633 3, 173	0.14%	4, 148 476
HANDICAPPED COUNCIL	1, 407	0.06%	211
HEALTH HEALTH LIC BDS	23, 296 713 2, 141 36, 175 1, 869 1, 646 15, 052 4, 151 440 0 27, 521 97, 136 96, 896 209, 361 87, 497 14, 583 7, 887 23, 516 27, 653 3, 173 1, 407 59, 116	2.65%	8, 868
MEDICAL EXAMINERS	1,672 3, <b>0</b> 95 1,237	0.08%	251
MOUSTING	3, 095	0.14%	<del>464</del>
PHARMACY DENTISTRY	1,237 1,273	0.06% 0.06%	186 191
CHIROPRACTORS	<b>′ 480</b>	0.02%	72
PSYCHOLOGY	637	<b>0.</b> 03×	<del>96</del>
OPTOMETRY NURSING HOME ADM	551 668	0. 02% 0. 03%	83 - 1 <b>00</b>
PODIATRY	215	0.01%	32
VETERINARY MEDICINE	478	0.02%	72
HEARING EXAMINER HIGHER ED COORD BD	4,451 7,380	0. 20% 0. 33%	668 1, 107
HOW THEIR DE WINNING DE	1,000	41 44	.y . 51

#### FINANCE-OTHER

### DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
USER DEPARTMENT HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATIVE AUDIT LEGISLATIVE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS BOXING	44 11, 118 2, 403 1, 136 1, 126 14, 483 58, 065 1, 415 4, 956 1, 238 12, 263 16, 206 716 187, 730	. 00% 0. 50% 0. 11% 0. 05% 0. 05% 0. 65% 2. 61% 0. 06% 0. 22% 0. 06% 0. 55% 0. 73% 0. 03%	7 1,668 360 170 169 2,173 8,711 212 743 186 1,840 2,431 107 28,162
ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION	1, 550 3, 950 1, 985 113 1, 503 2, 053 10, 204 19, 596 4, 290 333, 342 5, 160 1, 476 590 81, 626 7, 554 7, 554 5, 612 121, 620 9, 189 2, 371 176, 641	0. 02% 0. 07% 0. 18% 0. 09% 0. 01% 0. 07% 0. 46%	83 233 298 17 225 308 1,531 2,940 6,44 50,007 774 221 89 12,245 1,135 75 542 18,245 1,378 356 26,499 45 314 135 3,272
TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	21,812 3,217 87,865 78,261 329 15 20,789 22,613	0. 14% 3. 95% 3. 51% 0. 01% 0. 00% 0. 93% 1. 02%	483 13, 181 11, 740 49 2 3, 119 3, 392
	• •		•

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1983-84 SOURCE: COMPUTER REPORT

### FINANCE-OTHER

### DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MINTICE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR  CAPITOL AREA ARCH PLAN BD  CHARITABLE GAMBLING  COMMERCE  COMMUNITY COLLEGE BD  CORRECTIONS  ECONOMIC SECURITY  EDUCATION  EDUCATIO			
GENERAL SUPPORT	4,664	0.08x 0.55x 0.16x 0.15x 0.07x 0.07x 0.05x 0.01x 0.02x 0.01x 0.01x 0.01x 0.01x 0.01x 0.05x 0.01x 0.05x 0.01x 0.05x 0.01x 0.01x	689
MEAL EST MOMI MANAGEMENT SVCS	32, 642 9, 588	0. 55% 0. 16%	4, 523 1, 417
STATE AGENCY SVCS	8, 807	0. 15%	1,302
PUBLIC SERVICE	4,416 AA 379	0.07% 0.75x	653 6 560
MOTOR POOL	2,721	0. 05×	402
OFFICE EQUIPMENT REPAIR	697	0.01%	103
FEDERAL SURPLUS CENT MATACE REVOLUTING	1,266 535	0.027 0.014	187 . 94
MOVERS & DELIVERY	2,012	0. 03×	297
TELECOMMUNICATIONS	672	0.01×	99
MICROGRAPHICS	2, 765	0.017 0.05%	4 <b>09</b>
CENTRAL STORES	1, 973	0.03%	292
STATE REG-DOCUMENTS	2, 133 2, 500	ህ. ሀፋች በ በፊ士	315 370
STATE PRINTER	8, 977	0. 15×	1,327
COMMUTER VAN	260	. 00%	38
CHPITUL PHRKING	1, 730 70, 957	1. 19%	10, 488
ANIMAL HEALTH BD	10,012	0. 17×	1,480
ARTS BOARD	1,707	. 0.03% . 0.557	252 5 776
AUDITOR	15. <b>09</b> 7	0. 25%	2, 231
CAPITOL AREA ARCH PLAN BD	427	0. 01×	' 6 <u>3</u>
CHARITABLE GAMBLING COMMERCE	31, 965	0. 007 0. 54%	0 4, 725
COMMUNITY COLLEGE BD	<b>303, 594</b>	5.11%	44, 874 51, 194
CORRECTIONS	346, 347 206, 775	5.83 <b>%</b>	51, 194 57, 169
EDUCATION	104, 954	1.77%	15, 513
EDUCATION-VO-TECH	12, 427	0.21%	1,837
EMPLOYEE RELATIONS	· 18, 158	0. 31% 0. 46%	2,68 <del>4</del> 4,08 <b>0</b>
FINANCE	19, 183	0.32×	57, 169 15, 513 1, 837 2, 684 4, 080 2, 835 1, 002
GOVERNOR	6,778 1 198	0.11% a ao-d	1, <b>00</b> 2 177
HEALTH	104, 5 <del>0</del> 6	0.65x 0.25x 0.01x 0.00x 0.54x 5.11x 5.83x 6.51x 1.77x 0.21x 0.31x 0.32x 0.11x 0.02x 1.76x	15, <del>44</del> 7
HEALTH LIC BDS	, 4 EV2	A A24	074
MEDICHE EXHMINERS	. 2,319	0. 037 0. 04%	23 <del>4</del> 343
PHARMACY	1,041	0.03× 0.04× 0.02× 0.01×	154
DENTISTRY CHIROPRACTORS	570 300	0.01% 0.01%	8 <del>4</del> 44
PSYCHOLOGY	576	0.01%	85
OPTOMETRY	159	. 00%	24
NURSING HOME ADM . PODIATRY	. 308 0	0.01% 0.00%	46 Ø
VETERINARY MEDICINE	200	. 00%	30
HEARING EXAMINER HIGHER ED COORD BD	8, 493 13, 7 <b>0</b> 5	0.14% 0.23%	1, 255 2, <b>0</b> 26
UTOUEK EN COOKN DA	134 163	0. LJA	٠, ٥٢٥

### FINANCE-OTHER

### DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES	254 15, 816 6, 604 1, 096 3, 489 13, 510 53, 431 10, 601 0 3, 298 58, 312 18, 350 418, 477	. 20% 0. 27% 0. 11% 0. 02% 0. 06% 0. 23% 0. 90% 0. 18% 0. 00% 0. 98% 0. 31% 0. 01% 7. 04%	38 2, 338 976 162 516 1, 997 7, 898 1, 567 0 487 8, 619 2, 712 84 61, 855
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT	226 356 4, 089 705 0 519 1, 233 25, 935 49, 909 0 274, 097 10, 518 3, 473 226 142, 222 6, 077 836 5, 306	. 00% 0. 01% 0. 07% 0. 01% 0. 00% 0. 02% 0. 04% 0. 84% 0. 84% 0. 06% 4. 61% 0. 06% 2. 39% 0. 10% 0. 01%	33 54 604 104 0 77 182 3,833 7,377 0 40,514 1,555 513 33 21,022 898 124 784 86,587
STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE—CENT OFFICE WELFARE—INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	585, 795 17, 585 6, 211 881, 442 846 2, 527 65, 882 4, 567 123, 586 1, 356, 509 1, 195 0 30, 266 76, 697 5, 945, 642	9.83% 0.30% 0.10% 14.83% 0.01% 0.04% 0.06% 1.11% 0.08% 2.08% 22.82% 0.02% 0.00% 1.29%	2,599 918 130,286 125 374 0 9,738 675 18,267 200,506 177 0 4,474 11,340

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN 1983-84 SOURCE: COMPUTER REPORT

### FINANCE-OTHER

### DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MNTNCE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR  CAPITOL AREA ARCH PLAN BD  CHARITABLE GAMBLING  COMMERCE  COMMUNITY COLLEGE BD  CORRECTIONS  ECONOMIC SECURITY  EDUCATION  EDUCATION  ENERGY, ECONOMIC DVLP  FINANCE  GOVERNOR  HANDICAPPED COUNCIL  HEALTH	180,784 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0. 00x	99 90 90 90 90 90 90 90 90 180 34 10,350 6,264 640 823 90 1,697
HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	0 0 0 0 0 0 0 0 0 1,159,653	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0 0 0 0 0 0 0 0 0 0 0

### FINANCE-OTHER

### DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC NUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	48, 476, 262 274, 002 15, 572 0 169, 009 1, 940, 809 10, 000 5, 181, 408 14, 713 0	0. 00% 3. 24% 0. 02% 0. 02% 0. 00% 0. 01% 0. 13% 0. 00% 0. 00% 0. 35% 0. 00% 0. 35%	2,476 14 14 9 99 01 265 1 0488
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SERVICE PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT	1,235,619 7,236,841 4,111,855	0. 90% 0. 90% 0. 90% 0. 90% 0. 90% 0. 90% 0. 90% 0. 90% 0. 90% 0. 90% 0. 90% 0. 90% 0. 90% 0. 90% 0. 90%	8 8 9 6 6 3 37 8 21 9 9 9
STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	2, 518, 200 33, 792 0 245, 087, 472 0 0 1, 888, 529 0 771, 082, 543 350, 843 0 46, 657 1, 904, 848	0. 17% . 00% 0. 00% 16. 39% 0. 00% 0. 00% 0. 13% 0. 00% 51. 55% 0. 02% 0. 00% 0. 13%	129 2 0 12,516 0 96 39,378 18 0 2 96 76,378

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1984 SOURCE: COMPUTER REPORT FINU8603 7-26-84

### FINANCE-OTHER

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION GENERAL SUPPORT REAL EST MGMT MANAGEMENT SVCS STATE AGENCY SVCS PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING	TOTAL  1,064 6,619 2,135 2,588 1,128 8,347 4,605 4,605 4,24 343 354 427 2,439 1,306 4,822 1,761 580 15,761 580 15,764 98,963 4,665 59,626 65,764 98,903 4,665 34,903 4,665 34,903 4,883 8,983	REPORTING  375 1,785 7,18 1,286 4,75 1,787 4,203 3,21 156 260 130 2,340 69 290 3,154 991 126 3,495 127 2,258 623 64,129 14,572 14,536 31,407 13,126 2,188 1,183 3,528 4,148	94YROLL  689 4,825 1,417 1,302 653 6,550 402 103 187 94 297 99 57 409 292 315 370 1,327 38 259 10,488 1,480 2,231 63 0 4,725 44,874 51,194 57,169	09000000000000000000000000000000000000
GOVERNOR HANDICAPPED COUNCIL HEALTH	1, 483 388 26, 012	476 211 8,868	1,0 <b>0</b> 2 177 15,447	5 0 1,697
HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	485 807 340 275 116 181 107 146 32 102 1,923 3,192	251 464 186 191 72 96 83 100 32 72 668 1,107	234 343 154 84 44 85 24 46 0 30 1,255 2,626	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

#### FINANCE-OTHER

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES	45 6, 482 1, 350 333 685 4, 179 16, 708 1, 779 744 673 10, 724 5, 144 191 90, 505	7 1,668 360 170 169 2,173 8,711 212 743 186 1,840 2,431 107 28,162	38 2,338 976 162 516 1,997 7,898 1,567 0 487 8,619 2,712 84 61,855	2, 476 14 1 0 9 99 0 1 0 265 1 0 488
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS	116 287 1, 197 402 17 302 490 5, 427 10, 687 644 90, 731 2, 329 734 122 33, 267 2, 033 199 1, 326 104, 961 3, 979 1, 274 169, 301	83 233 593 298 17 225 308 1,531 2,940 644 50,007 774 221 89 12,245 1,135 75 542 18,245 1,378 356 26,499 45 314 135 3,272	33 54 604 104 0 77 182 3,833 7,377 0 40,514 1,555 513 33 21,022 898 124 784 86,587 2,599 918 130,286 125 374 0 9,738	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 129 2 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER TOTAL	1, 158 70, 826 212, 264 226 2 7, 595 14, 828 0 1, 289, 300	483 13, 181 11, 740 49 2 3, 119 3, 392 334, 093	675 18, 267 200, 506 177 0 4, 474 11, 340 878, 829	39, 378 18 0 9 2 96 76, 378

## 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 agency same level position requests for F.Y. 1986.

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

#### SCHEDULE 10.2

4,534,849

# STATE OF MINNESOTA EMPLOYEE RELATIONS COSTS TO BE ALLOCATED

EXPENDITURES-SAME LEVEL REQUEST F.Y. DEDUCTIONS:	1986	4,482,104
EQUIPMENT	Ø	
TOTAL DEDUCTIONS		Ø
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE ADMN-REAL EST MGMT ADMN-MGMT SVCS ADMN-STATE AGENCY SVCS FINANCE-BUDGET FINANCE-ACCOUNTING FINANCE-OTHER	16,858 1,021 10,993 8,831 6,815 11,812 3,867	
TOTAL ALLOCATED ADDITIONS DEPARTMENTAL COST ADJUSTMENTS		6 <b>0,</b> 197
LESS MUNICIPAL FEES 1986	(7, 452)	
TOTAL DEPARTMENTAL COST ADJ		(7, 452)

TOTAL TO BE ALLOCATED

#### EMPLOYEE RELATIONS

#### SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADAN	PERSONNEL ADMN	TRAINING SERVICES	SDC SEC	
WAGES & BENEFITS	(UINE	HUNIN	num	GP1/4 1 GPG	LIMINA	
	5 / AP 7A/	545 545	A 949 AA	23 DAG	400 601	
SALARY & WAGES	3, 486, 704	919,048	2, 317, 224	67,808	182,624	
OTHER EXPENSE & COST						
SERVICES SUPPLIES EQUIPMENT	949, 300 46, 100 0	287, 300 13, 700 0	537, 200 23, 700	82, 300 8, 000	42,500 700	
DEPARTMENTAL EXPEND	4, 482, 104	1, 220, 848	2, 878, 124	158, 108	225, 824	
COST ADJUSTMENTS						
DEDUCTIONS ADDITIONS	60, 197	(0) 60, 197				
DEPARTMENTAL COST ADJUSTMENTS						
LESS MUNICIPAL FEES 1986	(7, 452)	(7, 452)				
COST BY FUNCTION	4, 534, 849	1, 272, 793	2, 878, 124	158, 108	225,824	
REALLOCATE ADMN		(1, 272, 793)	1, 122, 990	61,691	88, 112	
ALLOCABLE COSTS DISALLOWED	4, 534, 849 (533; 735)	0	4, 001, 114	219, 799 (219, 799)		
NET ALLOCATED	4,001,114	0	4,001,114	0	0	

#### EMPLOYEE RELATIONS

## DETAIL ALLOCATION-PERSONNEL ADMN

USER DEPARTMENT	ALLOCATION . UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MITNCE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR  CAPITOL AREA ARCH PLAN BD  CHARITABLE GAMBLING  COMMERCE  COMMUNITY COLLEGE BD  CORRECTIONS  ECONOMIC SECURITY  EDUCATION  EDUCATION-VO-TECH  EMPLOYEE RELATIONS  ENERGY, ECONOMIC DVLP  FINANCE  GOVERNOR  HANDICAPPED COUNCIL  HEALTH  HEALTH LIC BDS			
GENERAL SUPPORT	31	0. 09×	3,756
REAL EST MGMT	31 199	0 <b>.</b> 60%	24,110
MANAGEMENT SVCS	<u>61</u>	0.18%	7, 390
STATE AGENCY SVCS	50	0.15%	6, 058 3, 635
PUBLIC SERVICE	199 61 50 30 244	0.09% 0.60% 0.18% 0.15% 0.09% 0.74%	29, 562
MOTOR POOL	17	0. 05%	2,060
OFFICE EQUIPMENT REPAIR	4	0.01%	485
FEDERAL SURPLUS	7 4	0. 02≭	848
CENT MNTNCE REVOLVING	4	0.01%	485
MOVERS & DELIVERY	11	0.03%	1,333
DECUIDE DECUTEDA	4 3	0.01% 0.01%	485 363
MICRORPODITS	16	0.05%	1, 938
CENTRAL STORES	14	0.04%	1,938 1,696
STATE REG-DOCUMENTS	14 17	0.05≭	2.060
ADDRESSING & INSERT	.7	0.02%	_ 848
STATE PRINTER	43	0.13%	5,21 <b>0</b> 121
CONTROL DODUTNG	1 9	. 00% %. 03%	1.090
ORPITUL PHANING	ŠAA	1.46%	58, 396
ANIMAL HEALTH BD	35	0.11%	4, 240
ARTS BOARD	11	0.11% 0.03%	1,333
ATTORNEY GENERAL	482 35 11 332 122	1.01%	40, 223
AUDITOR	122	0.37%	14, 781
CAPITUL AREA ARCH PLAN BD	2	0. 01% 0. 04%	242 1,454
CUMMERCE CHURCING	1 <u>2</u> 229	0. 69×	27,744
COMMUNITY COLLEGE BD	2, 050	6.21%	248, 366
CORRECTIONS	1,770	5.36%	214, 443
ECONOMIC SECURITY	2,510	7.60%	304. 097
EDUCATION	. 603	1.83%	73, 056
EDUCATION—VU-TECH	76 1 <b>0</b> 2	0. 23⊁ 0. 31≭	9, 208 12, 358
EMPLUTEE RELHITUNG	236	0.71%	28, 592
FINANCE	122	0.37%	14, 781
GOVERNOR	49	<b>0.</b> 15%	5, 937
HANDICAPPED COUNCIL	10	0. <u>0</u> 3×	1,212
HEALTH	642	1.94%	77, 781
HEALTH LIC BDS MEDICAL EXAMINERS	10	0.03%	1,212
NURSING	18	0.05%	2, 181
PHARMACY	7	0.02%	848
DENTISTRY	4	0.01×	485
CHIROPRACTORS	2	0.01%	242
PSYCHOLOGY	2 2 1	0.01*	242
OPTOMETRY NURSING HOME ADM	1	. 00% 0. 01%	121 242
PODIATRY	<b>0</b>	0. 00×	0
VETERINARY MEDICINE	i	.00x	121
HEARING EXAMINER	57	0.17≭	6.906
HIGHER ED COORD BD	68	0.21×	8, 238

#### EMPLOYEE RELATIONS

#### DETAIL ALLOCATION-PERSONNEL ADMN

USER DEPARTMENT	ALLOCATION	ALLOCATED	NET
	UNITS	PERCENT	ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	242
HOUSING FINANCE	124	0.38%	15, 023
HUMAN RIGHTS	65	0.20%	7, 875
INDIAN AFFAIRS	7	0.02%	848
INVESTMENT BOARD	30	0.09%	3, 635
IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS	74	0. 22%	8, 965
	326	0. 99%	39, 496
	72	0. 22%	8, 723
	0	0. 00%	0
	24	0. <u>0</u> 7%	2, 908
MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	296	0. 90%	35, 862
	140	0. 42%	16, 962
	4	0. 01%	485
	1,592	4. 82%	192, 877
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS	2 3 18 5 0	0. 01% 0. 01% 0. 05% 0. 02% 0. 00%	242 363 2,181 606
ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN	9 119 358 0	0.01% 0.03% 0.36% 1.08% 0.00%	485 1, <b>890</b> 14,417 43,373
PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE	1, 646	4. 98%	199, 420
	88	0. 27%	10, 662
	29	0. 09%	3, 513
	8	0. 02%	969
	995	3. 01%	120, 548
SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT	36	0, 11%	4, 362
	3	0, 01%	363
	42	0, 13%	5, 088
	4,137	12, 53%	501, 214
	138	0, 39%	15, 750
TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN	56	0. 17%	6, 785
	4,439	13. 44%	537, 803
	8	0. 02%	969
	20	0. 06%	2, 423
	0	0. 00%	0
VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS	368	1.11%	44,585
	31	0.09%	3,756
	8 <b>94</b>	2.43%	97,408
	6, <b>060</b>	18.35%	734,194
	9	0.03%	1,090
World Trade Center	9	0. 03%	1, 090
ZOO	155	0. 47%	18, 779
OTHER	339	1. 03%	41, 070
TOTAL	33, 025	100. 00%	4, 001, 114
	•		• •

ALLOCATION BASIS: AGENCY SAME LEVEL REQUEST F.Y. 1986 SOURCE: BBS POSITION REPORT

#### EMPLOYEE RELATIONS

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
USER DEPARTMENT  ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MNTNCE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR  CAPITOL AREA ARCH PLAN BD  CHARITABLE GAMBLING  COMMERCE  COMMUNITY COLLEGE BD  CORRECTIONS  ECONOMIC SECURITY  EDUCATION—VO—TECH	3, 756 24, 110 7, 390 6, 058 3, 635 29, 562 2, 060 485 848 485 1, 333 1, 938 1, 696 2, 060 848 5, 210 121 1, 090 58, 396 4, 240 1, 333 40, 223 14, 781 242 1, 454 27, 744 248, 366 214, 443 304, 097 73, 056 9, 208	3, 756 24, 110 7, 390 6, 058 3, 635 29, 562 2, 060 485 848 485 1, 333 1, 938 1, 696 2, 060 2, 060 121 1, 090 58, 396 4, 240 1, 333 40, 223 14, 781 242 248, 366 214, 443 304, 097 73, 056 9, 208
EMPLOYEE RELATIONS EMERGY, ECONOMIC DVLP FINANCE GUVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS	12, 358 28, 592 14, 781 5, 937 1, 212 77, 781	12, 358 28, 592 14, 781 5, 937 1, 212 77, 781
MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	1, 212 2, 181 848 485 242 242 121 242 0 121 6, 906 8, 238	1,212 2,181 848 485 242 242 121 242 0 121 6,906 8,238

#### EMPLOYEE RELATIONS

#### DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE	242 15, 023 7, 875 848 3, 635 8, 965 39, 496 6, 723	242 15, 023 7, 875 848 3, 635 8, 965 39, 496 8, 723
MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	2, 908 35, 862 16, 962 485 192, 877	2, 908 35, 862 16, 962 485 192, 877
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS	242 363 2,181 6 <b>06</b> 0 485 1, <b>090</b>	242 363 2,181 606 9 485 1,090
PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM	14, 417 43, 373 0 199, 420 10, 662 3, 513	14, 417 43, 373 0 199, 420 10, 662 3, 513
RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM	969 120, 548 4, 362 363 5, 088 501, 214	969 120, 548 4, 362 363 5, 088 501, 214
SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN	15, 750 6, 785 537, 803 969 2, 423	15, 750 6, 785 537, 803 969 2, 423
VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO	44, 585 3, 756 97, 408 734, 194 1, 090 1, 090 18, 779	44,585 3,756 97,408 734,194 1,090 1,090 18,779
OTHER Total	41,070 4,001,114	41,070 4,001,114

ALLOCATION BASIS: F.Y. 1984 ACTUAL EMPLOYEE COUNT SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

## 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 departments based on the number of employees in each department included in collective bargaining units on December 6, 1984.

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

#### MEDIATIONS SERVICES

#### COSTS TO BE ALLOCATED

EXPENDITURES-SAME	LEVEL	REQUEST	F.Y.	1986	1,217,018

DEDUCTIONS:

EQUIPMENT (7,700) MIDWEST CONSORTIUM 0

TOTAL DEDUCTIONS (7,700)

#### ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	4,854
ADMN-REAL EST MGMT	1,021
ADMN-MGMT SVCS	3,071
ADMN-STATE AGENCY SVCS	1,596
FIN-BUDGET	1,106
FIN-ACCOUNTING	1,854
FIN-OTHER	673
EMPLOYEE RELATIONS	2,908

17,083	AL ALLOCATED ADDITIONS	TOTAL
1,226,395	TO BE ALLOCATED	דחדמו ז

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	1,001,312		12,016	989, 296
OTHER EXPENSE & COST SERVICES SUPPLIES EQUIPMENT MIDWEST CONSORTIUM	200, 200 7, 800 7, 700 0	7,700 0	2,4 <b>0</b> 2 94	197.798 7,706
DEPARTMENTAL EXPEND	1,217,012	7,700	14,512	1,194,800
COST ADJUSTMENTS DEDUCTIONS ADDITIONS	(7, 700) 17, 083	(7,700) 17,083	)	
COST BY FUNCTION	1,226,395	17,083	14,512	1, 194, 800
REALLOCATE ADMN ALLOCABLE COSTS DISALLOWED	0 1,226,395 (1,211,678)	(17, 083) 0	205 14,717	16,878 1,211,678 (1,211,678)
NET ALLOCATED	14,717		14,717	Ø

#### MEDIATION SERVICES

## DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION	20	0.06%	10
GENERAL SUPPORT REAL EST MGMT	191	0. 62%	91
MANAGEMENT SVCS	55	0. 18×	žĜ
STATE AGENCY SVCS	49	0.16%	23
PUBLIC SERVICE	22	0. 07≭	10
158	2 <u>48</u>	0. 8 <u>0</u> %	118
MOTOR POOL	16	0.05%	8
MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY	16 2 6 4 9 3 3 15	0.01% 0.02%	1 3 2 4
CENT MNTNCE REVOLVING	4	0.01%	ž
MOVERS & DELIVERY	ġ	0.03%	4
TELECOMMUNICATIONS	3	0. 01×	1
RESOURCE RECOVERY	.3	0.01%	1
MICROGRAPHICS	15	0.05%	1 1 7 5 7
CENTRAL STORES STATE REG-DOCUMENTS	1 <b>0</b> 15	0. 03% 0. 05%	_ 7
ADDRESSING & INSERT	7	0.02×	3
STATE PRINTER	43	0.14%	20
COMMUTER VAN	1	. 00%	0
CAPITOL PARKING	_ <u>2</u>	0. <u>01</u> %	_1
AGRICULTURE	431	1.39%	205
ANIMAL HEALTH BD	31 11	0. 10% 0. 04%	15 5
arts Board Attorney General	99	0.32%	47
AUDITOR	73	0.24%	35
CAPITOL AREA ARCH PLAN BD	2	0.01%	1
CHARITABLE GAMBLING	0	0.0 <del>0</del> 7	_0
COMMERCE	197	0.64%	. 94
COMMUNITY COLLEGE BD	2,079	6.71⊁ 5.57⊁	988 82 <b>0</b>
CORRECTIONS ECONOMIC SECURITY	1,725 2,118	5.84%	i, 006
EDUCATION	5 <del>4</del> 7	1.77%	260
EDUCATION-VO-TECH	73	0.24%	35
EMPLOYEE RELATIONS	. 0	9. <u>99</u> %	. 0
ENERGY, ECONOMIC DVLP	216	0.70%	103
FINANCE GOVERNOR	94 0	0.30% 0.00%	45 Ø
HANDICAPPED COUNCIL	6	0. 02%	3
HEALTH	- 62 <b>8</b>	2.03%	2 <b>98</b>
HEALTH LIC BDS			
MEDICAL EXAMINERS	9	0.03⊁	4
NURSING	12	0.04%	6 2
PHARMACY	5	0.02% 0.01%	2
DENTISTRY CHIROPRACTORS	7	0.01×	i
PSYCHOLOGY	ī	.00x	i
OPTOMETRY	2 1 <b>0</b>	0.00%	Õ
NURSING HOME ADM	1	. 00%	9
PODIATRY	ø	0.00%	0
VETERINARY MEDICINE	1 18	. 00% 0. 06%	Ø 9
HEARING EXAMINER HIGHER ED COORD BD	38	0.06% 0.12%	18
טזמוכע כח רממעת מת	30	U. ILA	10

#### MEDIATION SERVICES

#### DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES MON-HEDITH LICERDS	2 102 66 6 13 80 294 0 0 288 0 1 1,862	0. 01 x 0. 33 x 0. 21 x 0. 02 x 0. 04 x 0. 26 x 0. 95 x 0. 00 x 0. 00 x 0. 00 x 0. 00 x 0. 00 x	1 48 31 3 6 38 140 0 0 137 0 885
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION	2 13 4 9 4 9 118 336 0 1,648 77 18 3 934 34 4 35 4,824 0 45 4,437	0.01x 0.01x 0.04x 0.01x 0.00x 0.01x 0.00x 0.03x 1.08x 1.08x 0.00x 5.30x 0.25x 0.06x 0.11x 0.01x 11x 12.99x 0.15x 14.33x	- 1 1 6 2 0 56 160 0 779 37 9 1 444 16 2 17 1,912 0 21 2,108
TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MEMT BD WELFARE—CENT OFFICE WELFARE—INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	3 13 0 334 23 722 6,089 4 1 174 22	0.01% 0.04% 0.00% 1.08% 0.07% 2.33% 19.66% 0.01% 0.05% 0.56% 0.07%	1 6 0 159 11 343 2,893 2 0 83 13

- ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS IN 1983-84
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT 12-6-84

#### MEDIATION SERVICES

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
GENERAL SUPPORT	10	10
REAL EST MGMT	91	91
MANAGEMENT SVCS	26	26
STATE AGENCY SVCS	23	23
PUBLIC SERVICE	10	10
ISB	118	118
MOTOR POOL	8	8
OFFICE EQUIPMENT REPAIR	1 2	1 2
FEDERAL SURPLUS CENT MNTNCE REVOLVING	3 2 4	3 2 4
MOVERS & DELIVERY	<u> </u>	4
TELECOMMUNICATIONS	i	i
RESOURCE RECOVERY	ī	1
MICROGRAPHICS	7	7
CENTRAL STORES	7 5 7	- <del>5</del> 7
STATE REG-DOCUMENTS	7	7
ADDRESSING & INSERT	3	3
STATE PRINTER	20	20
COMMUTER VAN	0	<b>0</b> 1
CAPITOL PARKING AGRICULTURE	1 2 <b>0</b> 5	· 2 <b>05</b>
ANIMAL HEALTH BD	15	15
ARTS BOARD	5	5
ATTORNEY GENERAL	47	47
AUDITOR	35	35
CAPITOL AREA ARCH PLAN BD	<u>1</u>	<u>1</u>
CHARITABLE GAMBLING	0	0
COMMERCE	94	94
COMMUNITY COLLEGE BD CORRECTIONS	988 820	98 <b>8</b> 82 <b>0</b>
ECONOMIC SECURITY	1, 806	1,006
EDUCATION	. 260	260
EDUCATION-VO-TECH	35	35
EMPLOYEE RELATIONS	0	8
ENERGY, ECONOMIC DVLP	103	103
FINANCE	<del>4</del> 5	45
GOVERNOR	0	. 0
HANDICAPPED COUNCIL	3 2 <b>98</b>	3 2 <b>98</b>
HEALTH HEALTH LIC BDS	270	230
MEDICAL EXAMINERS	4	4
NURSING	6	6
PHARMACY	ž	ž
DENTISTRY	2	2
CHIROPRACTORS	i	· <u>1</u>
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY VETERINARY MEDICINE	0 0	0 0
HEARING EXAMINER	9	9
HIGHER ED COORD BD	18	18
	••	

#### MEDIATION SERVICES

USER DEPARTMENT	TOTAL	STATE AGENCIES
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	1 48 31 3 6 38 140 0 0 0 137 0 885	1 48 31 3 6 38 140 0 0 0 137 0 0 885
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	1 1 6 2 0 2 0 55 160 0 779 37 37 9 1 444 16 2 17 1,912 2,108 1 1 6 0 159 11 343 2,893 2,893 13	- 1 66 22 0 20 556 160 0 779 37 9 1 444 16 2 17 1,912 0 21 2,108 159 111 343 2,893 2,893 2,893
TOTAL	14,717	14,717

#### 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 principles, federal audit requirements and state law. This office also conducts certain special audits to assist in improving the efficiency and dependability of department and agency accounting. Costs are allowable for plan purposes and have been allocated based on estimated hours of service to be provided in 1984-85. The state no longer plans to charge state agencies directly 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 separted out for allocation purposes. Costs are allowable for plan purposes and have been allocated based on estimated hours of service to be provided in fiscal year 1985.

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 1985.

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

## SCHEDULE 12.2

3,063,956

## STATE OF MINNESOTA LEGISLATIVE AUDITOR COSTS TO BE ALLOCATED

EXPENDITURES-SAME LEVEL REQUES	T F.Y. 1986	3, 228, 080
DEDUCTIONS:		
LEGIS AUDIT COMM EQUIPMENT	(18,000) (180,900)	
TOTAL DEDUCTIONS		(198, 900)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE ADMN-REAL EST MGMT ADMN-MGMT SVCS ADMN-STATE AGENCY SVCS FIN-BUDGET FIN-ACCOUNTING FIN-OTHER EMPLOYEE RELATIONS	11,569 511 7,112 1,601 1,362 2,119 1,779 8,723	- 
TOTAL ALLOCATED ADDITIONS		34, 776

TOTAL TO BE ALLOCATED

#### 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	METRO COMM AUDITS
WAGES & BENEFITS						
SALARY & WAGES	2, 555, 280	408, 408	1,280,828	5 <b>40,</b> 176	226, 028	99, 840
OTHER EXPENSE & COST			è			
SERVICES SUPPLIES EQUIPMENT LEGIS AUDIT COMM	451, 900 22, 000 180, 900 18, 000	•				
DEPARTMENTAL EXPEND	3, 228, 686	1,081,208	1,280,828	540, 176	226, 028	99,840
COST ADJUSTMENTS DEDUCTIONS ADDITIONS	(198, 9 <b>00</b> ) 34, 776	•				
COST BY FUNCTION	3, 063, 956	917, 084	1, 280, 828	5 <b>40</b> , 176	226, 028	99, 840
REALLOCATE ADMN ALLOCABLE COSTS DISALLOWED	9 3, 963, 956 (142, 489)	(917, 084)	547, 134 1, 827, 962	•	•	•
NET ALLOCATED	2, 921, 467		1,827,962	770, 924	322, 581	0

## LEGISLATIVE AUDITOR

## DETAIL ALLOCATION-FINANCE AUDITS

	OLLOCATION	OLLOCOTED	NET
USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
COER DEPHRIPENT	ONTIO	PERCENT	HELDOM ! TON
ADMINISTRATION			
GENERAL SUPPORT	2,100.0	4.02%	73,574
AGRICULTURE	110.0	0.21%	
ANIMAL HEALTH BOARD	100.0	0.19%	3,504
ARTS BOARD	0.0	0.00%	•
ATTORNEY GENERAL	600.0	1.15%	
AUDITOR	300.0	0.57%	•
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	
CHARITABLE GAMBLING	0.0	0.00%	Ø
COMMERCE	0.0	0.00%	Ø
COMMUNITY COLLEGE BD	2,000.0	3.83%	70,070
CORRECTIONS	0.0	0.00%	Ø
ECONOMIC SECURITY	1,650.0	3.16%	57,808
EDUCATION	2,350.0	4.50%	82, 333
EDUCATION-VO-TECH	0.0	0.00%	Ø
EMPLOYEE RELATIONS	450.0	Ø. 86%	15,766
ENERGY, ECONOMIC DVLP	200.0	0.38%	7,007
FINANCE	1,100.0	2.11%	38, 539
GOVERNOR	800.0	1.53%	28, 028
HANDICAPPED COUNCIL	0.0	0.00%	Ø
HEALTH	300.0	0.57%	10,511
HEALTH LIC BDS		تبدر	
MEDICAL EXAMINERS	0.0	0.00%	0
NURSING	0.0	0.00%	Ø
PHARMACY	0.0	0.00%	Ø
DENTISTRY	0.0	0.00%	Ø
CHIROPRACTORS	0.0	0.00%	0
PSYCHOLOGY	0.0	0.00%	Ø
OPTOMETRY	0.0	0.00%	0
NURSING HOME ADM	0.0	Ø. ØØ%	Ø
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	0.0	Ø. 00%	0
HEARING EXAMINER	Ø. Ø	0.00%	0
HIGHER ED COORD BD	300.0	0.57%	10,511
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	Ø
HUMAN RIGHTS	0.0	0.00%	0
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	2,350.0	4.50%	82,333
IRON RANGE RESOURCES	200.0	0.38%	7,007
LABOR & INDUSTRY	580.0	1.11%	20, 320
LEGISLATIVE AUDIT	3,170.0	6.08%	111,062
LEGISLATURE	0.0	0.00%	Ø
MEDIATION SVCS	200.0	Ø. 38%	7,007
MILITARY AFFAIRS	360.0	0.69%	12,613
MECC	0.0	0.00%	Ø
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	1,350.0	2.59%	47,298

## LEGISLATIVE AUDITOR

#### DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	Ø
BARBERS	0.0	0.00%	Ø
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	0.0	0.00%	Ø
ABSTRACTORS	0.0	0.00%	Ø
ACCOUNTANCY	0.0	Ø. ØØ%	Ø
PEACE OFFICERS	0.0	0.00%	0
PLANNING	700.0	1.34%	24, 525
POLLUTION CONTROL	150.0	0.29%	5, 255
PUB EMP RET ASSN	1,000.0	1.92%	35, ø3 <b>5</b>
PUBLIC SAFETY	1,100.0	2.11%	38, 539
PUBLIC SERVICE	Ø. Ø	0.00%	_ ` 0
PUBLIC UTIL COMM	0.0	0.00%	Ø
RACING COMMISSION	200.0	Ø. 38%	7,007
REVENUE	3,600.0	6. 90%	126, 127
SECRETARY OF STATE	500.0	0.96%	17,518
SENTENCE GUIDELINES	0.0	0.00%	Ø
STATE RETIREMENT	1,000.0	1.92%	35, 035
STATE UNIV SYSTEM	1,800.0	3. 45%	63, 063
SUPREME COURT	0.0	0.00%	Ø
TEACHERS RETIREMENT	800.0	1.53%	28, 028
TRANSPORTATION	3, 100.0	5. 94%	108,609
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	400. O	0.77%	14,014
UNIV OF MINN	0.0	0.00%	Ø
VETERANS AFFAIRS	700.0	1.34%	24, 525
WASTE MGMT BD	0.0	0.00%	0
WELFARE-CENT OFFICE	2, 450. 0	4.70%	85, 836
WELFARE-INSTITUTIONS	2,400.0	4.60%	84,085
WKRS COMP CT OF APPEALS	0.0	0.00%	Ø
WORLD TRADE CENTER	0.0	0.00%	0
Z00	700.0	1.34%	24,52 <b>5</b>
OTHER	5,850.0	11.21%	204,956
FINANCE-BUDGET	500.0	Ø. 96%	17,518
FINANCE-ACCOUNTING	2,920.0	5.60%	102,303
FINANCE-OTHER	1,735.0	3. 33%	60,782
TOTAL	52,175.0	100.00%	1,827,962

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1985 SOURCE: DEPUTY LEGISLATIVE AUDITOR

#### SCHEDULE 12.5

#### STATE OF MINNESOTA

#### LEGISLATIVE AUDITOR

#### DETAIL ALLOCATION-PROGRAM AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
AGRICULTURE ECONOMIC SECURITY ENERGY, ECONOMIC DEV IRON RANGE RESOURCES TRANSPORTATION OTHER	200 2,800 2,300 600 2,850 1,500	1.95% 27.32% 22.44% 5.85% 27.80%	210,594 172,988 45,127 214,354
TOTAL	10, 250	100.00%	770,924

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1985 SOURCE: DEPUTY LEGISLATIVE AUDITOR

## LEGISLATIVE AUDITOR

## DETAIL ALLOCATION-SINGLE AUDIT

	ALLOCATION	ALLOCATED	NET
USER DEPARTMENT	UNITS		ALLOCATION
We we man 1 V our road 1 111111 (took V )	217212	T DED F TEST COMP C T I	110000000000000000000000000000000000000
ADMINISTRATION			
GENERAL SUPPORT	100	1.02%	3, 282
AGRICULTURE	40	0.41%	1,313
ANIMAL HEALTH BOARD	40	0.41%	1,313
ARTS BOARD	40	0.41%	1,313
ATTORNEY GENERAL	40	Ø. 41%	1,313
AUDITOR	Ø	0.00%	. 0
CAPITOL AREA ARCH PLAN BD	0	0.00%	Ø
CHARITABLE GAMBLING	0	0.00%	. 0
COMMERCE	0	0.00%	. 0
COMMUNITY COLLEGE BD	0	0.00%	. 0
CORRECTIONS	40	0.41%	1,313
ECONOMIC SECURITY	1,550		•
EDUCATION	1,650	16.79%	54,146
EDUCATION-VO-TECH	0	0.00%	. 0
EMPLOYEE RELATIONS	Ø	0.00%	i Ø
ENERGY, ECONOMIC DVLP	300	3. 05%	9, 845
FINANCE	100	1.02%	3, 282
GOVERNOR	0	Ø. 00%	i Ø
HANDICAPPED COUNCIL	0	0.00%	i Ø
HEALTH	400	4. 07%	13, 126
HEALTH LIC BDS			
MEDICAL EXAMINERS	Ø	Ø. 00×	. 0
NURSING	Ø	Ø. 00%	. Ø
PHARMACY	Ø	0.00%	i Ø
DENTISTRY	Ø	0.00%	. 0
CHIROPRACTORS	0	0. 00%	i Ø
PSYCHOLOGY	Ø	Ø. ØØ%	i Ø
OPTOMETRY	Ø	0.00%	۵
NURSING HOME ADM	0	0.00%	4 Ø
PODIATRY	Ø	0.00%	. 0
VETERINARY MEDICINE	Ø	0.00%	
HEARING EXAMINER	0	0.00%	<b>.</b> 0
HIGHER ED COORD BD	0	0.00%	
HIGHER ED FAC AUTH	0	0.00%	
HOUSING FINANCE	Ø	0.00%	
HUMAN RIGHTS	200	2.03%	•
INDIAN AFFAIRS	Ø	0.00%	
INVESTMENT BOARD	0	0.00%	
IRON RANGE RESOURCES	0	0.00%	Ø
LABOR & INDUSTRY	120	1.22%	•
LEGISLATIVE AUDIT	920	9.36%	,
LEGISLATURE	0	0.00%	
MEDIATION SVCS	40	0.41%	•
MILITARY AFFAIRS	300	3.05%	•
MECC	Ø	0.00%	
MUNICIPAL BOARD	Ø	0.00%	
NATURAL RESOURCES	600	6.10%	19,690

#### LEGISLATIVE AUDITOR

#### DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS		NET ALLOCATION
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN	0 0 0 0 0 0 150 0	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	0 0 0 0 0 0 0 4,922
PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT	0 0 0 0 0 0	0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	- 0 0 0 0 0 0
STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS	0 0 550 0 0 40	0.00% 0.00% 0.00% 5.60% 0.00% 0.00% 0.00%	18,049 0 0 0 0 0
WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER FINANCE-BUDGET FINANCE-ACCOUNTING	0 1,950 0 0 40 40	0.00% 19.84% 0.00% 0.00% 0.41% 0.00% 4.07%	63,991 0 0 0 1,313 0 13,126
FINANCE-OTHER  TOTAL	100 120 9,830	1.02% 1.22% 100.00%	3, 935

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1985 SOURCE: DEPUTY LEGISLATIVE AUDITOR

#### LEGISLATIVE AUDITOR

		FINANCE	PROGRAM	SINGLE
USER DEPARTMENT	TOTAL	AUDITS	AUDIT	TIQUA
ADMINISTRATION				
GENERAL SUPPORT	76, 856	73, 574	Ø	3,282
AGRICULTURE	20, 209	3,854	15, 042	1,313
ANIMAL HEALTH BOARD	4, 817	3, 504	23, 642	1,313
ARTS BOARD	1,313	0,007	Ø	1,313
ATTORNEY GENERAL	22, 334	21,021	Ø.	1,313
AUDITOR	10,511	10,511	0	2,010
CAPITOL AREA ARCH PLAN B	, Ø	0	Ø	Ø
CHARITABLE GAMBLING	Ø	ø	Ø	ō
COMMERCE	Ø	Ø	ø	Ø
COMMUNITY COLLEGE BD	70,070	70,070	Ø	0
CORRECTIONS	1,313	Ø	Ø	1,313
ECONOMIC SECURITY	319, 267	57,808	210,594	50,865
EDUCATION	136, 479	82, 333	Ó	54,146
EDUCATION-VO-TECH	Ø	20	0	Ď
EMPLOYEE RELATIONS	15, 766	15, 766	Ø	0
ENERGY, ECONOMIC DVLP	189,840	7,007	172, 988	9, 845
FINANCE	41,821	38, 539	Ø	3, 282
GOVERNOR	28, 028	28, 028	Ø	• 0
HANDICAPPED COUNCIL	0	Ø	0	Ø
HEALTH	23, 637	10,511	Ø	13, 126
HEALTH LIC BDS				
MEDICAL EXAMINERS	0	0	Ø	0
NURSING	Ø	Ø	Ø	Ø
PHARMACY	0	0	0	· Ø
DENTISTRY	Ø	Ø	Ø	0
CHIROPRACTORS	0	Ø	Ø	0
PSYCHOLOGY	Ø	Ø	Ø	0
OPTOMETRY	0	0	Ø	0
NURSING HOME ADM	0	0	Ø	Ø
PODIATRY	0	Ø	0	0
VETERINARY MEDICINE	Ø	. Ø	0	0
HEARING EXAMINER	0	0	0	0
HIGHER ED COORD BD	10, 511	10,511	0	Ø
HIGHER ED FAC AUTH	0	0	Ø	0
HOUSING FINANCE	0	0	0	0
HUMAN RIGHTS	6, 563	0	0	6,563
INDIAN AFFAIRS .	0	0	Ø	0
INVESTMENT BOARD	82, 333	82,333	Ø 45.407	0
IRON RANGE RESOURCES	52,134	7,007	45, 127	0.20
LABOR & INDUSTRY	24,258	20,320	0	3,938
LEGISLATIVE AUDIT	141,253	111,062	Ø	30,191
LEGISLATURE MEDIATION SVCS	0 8,320	0 7,007	Ø	1 717
MILITARY AFFAIRS	22,458	12,613	Ø Ø	1,313 9,845
MECC	ee, 438 0	12,613	Ø	9,843
	Ø	0		_
MUNICIPAL BOARD NATURAL RESOURCES	66, 988	47, 298	Ø Ø	0 19,690
::::::::::::::::::::::::::::::::::::::	JO , JOO	7,9,50	Ð	صرت ور د

#### LEGISLATIVE AUDITOR

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDIT	SINGLE
NON-HEALTH LIC BDS				
BOXING	2	Ø	Ø	Ø
BARBERS	0	Ø	Ø	Ø
ELECTRICITY	Ø	0	. 0	0
ARCHITECTS & ENG	Ø	Ø	Ø	Ø
ABSTRACTORS	Ø	Ø	0	Ø
ACCOUNTANCY	0	Ø	Ø	Ø
PEACE OFFICERS	0	Ø	Ø	0
PLANNING	24, 525	24, 525	Ø	Ø
POLLUTION CONTROL	10,177	5, 255	Ø	4,922
PUB EMP RET ASSN	35,035	35, 035	Ø	Ď
PUBLIC SAFETY	38,539	38,539	Ø	- 0
PUBLIC SERVICE	Ź	, Ø	Ø	Ø
PUBLIC UTIL COMM	0	Ø	Ø	Ø
RACING COMMISSION	7,007	7,007	Ø	Ø
REVENUE	126, 127	•	Ø	0
SECRETARY OF STATE	17,518	17,518	Ø	Ø
SENTENCE GUIDELINES	0	Ó	0	Ø
STATE RETIREMENT	35,035	35, Ø35	Ø	Ø
STATE UNIV SYSTEM	63,063	63,063	0	0
SUPREME COURT	Ó	Ø	Ø	ď
TEACHERS RETIREMENT	28,028	28,028	Ø	Ø
TRANSPORTATION	341,012	108,609	214,354	18,049
TRANSPORTATION REG BD	Ó	Ø	Ø	. 0
TREASURER	14,014	14,014	Ø	Ø
UNIV OF MINN	0	Ø.	Ø	Ø
VETERANS AFFAIRS	25,838	24,525	Ø	1,313
WASTE MGMT BD	0	Ø	Ø	Ø
WELFARE-CENT OFFICE	149,827	85, 836	Ø	63,991
WELFARE-INSTITUTIONS	84, Ø85	84,085	Ø	0
WKRS COMP CT OF APPEALS	Ø	Ø	Ø	Ø
WORLD TRADE CENTER	Ø	Ø	Ø	Ø
Z00	25, 838	24, 525	Ø	1,313
OTHER	317,775	204, 956	112,819	Ø
FINANCE-BUDGET	30,644	17,518	Ø	13,126
FINANCE-ACCOUNTING	105, 584	102,303	0	3, 281
FINANCE-OTHER	64,717	60,782	Ø	3, 935
TOTAL	2, 921, 467	1,827,962	770,924	322, 581

## 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 and investment records, 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-SAME LEVEL RE	EQUEST F.Y. 1986	694, 264
DEDUCTIONS:		
EQUIPMENT	(43, 500)	
TOTAL DEDUCTIONS		(43, 500)
A		
ALLOCATED ADDITIONS:		•
EQUIPMENT USE CHARGE	3,538	
ADMN-REAL EST MGMT	511	
ADMN-MGMT SVCS ADMN-STATE AGENCY SVCS	5, 216 2, 003	
FIN-BUDGET	1,632	
FIN-ACCOUNTING	3, 135	
FIN-OTHER	688	
EMPLOYEE RELATIONS MEDIATION SERVICES	2, 423 6	
LEGISLATIVE AUDIT	14,014	
EEDSUETISVE TODS!	279 02 7	
TOTAL ALLOCATED ADDITION	NS	33, 166
TOTAL TO BE ALLOCATED		683,930

### 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	547, 664		221,859	325, 805
OTHER EXPENSE & COST				
SERVICES SUPPLIES EQUIPMENT	95, 700 7, 400 43, 500	43, 500	38, 768 2, 998	56, 932 4, 4Ø2
DEPARTMENTAL EXPEND	694, 264	43, 500	263, 625	387, 139
COST ADJUSTMENTS				
DEDUCTIONS ADDITIONS	(43, 500) 33, 166	(43, 500) 33, 166		
COST BY FUNCTION	683, 930	33, 166	263, 625	387, 139
REALLOCATE ADMN ALLOCABLE COSTS DISALLOWED	0 683, 930 (406, 869)	(33, 166)	13, 436 277, 061	19,730 406,869 (406,869)
NET ALLOCATED	277,061		277,061	

#### TREASURER

#### DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
USER DEPARTMENT  ADMINISTRATION GENERAL SUPPORT REAL EST MEMT MANAGEMENT SVCS STATE AGENCY SVCS PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MITNICE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY	2, 499 11, 899 4, 789 8, 574 3, 168 11, 912 28, 015 2, 142 1, 042 1, 733 15, 598 15, 598 1, 922 6, 842 23, 296 15, 852 1, 141 36, 157 1, 646 15, 652 4, 151 97, 136 96, 361 114, 583 7, 887 23, 516 27, 653 3, 173 1, 447	0. 95x 0. 23x 0. 09x 0. 17x 0. 96x 0. 24x 0. 55x 0. 92x 0. 94x	137 651 262 469 173 652 1,533 1,533 1,57 95 47 853 25 106 -1,150 -1,150 -1,150 -1,150 -1,150 -1,150 -1,506 -1,506 -1,506 5,315 5,302 11,506 5,315 5,302 11,456 6,278
HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	1,672 3,095 1,237 1,273 480 637 551 668 215 478 4,451 149,575	0.03x 0.06x 0.02x 0.03x 0.01x 0.01x 0.01x 0.01x 0.01x 0.09x 2.95x	91 169 68 70 26 35 37 12 26 244 8,184

#### TREASURER

#### DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	44 11, 118 2, 403 1, 136 1, 126 14, 483 58, 065 1, 415 33, 829 1, 238 12, 263 16, 206 716	. 00% 0. 22% 0. 05% 0. 02% 0. 02% 0. 29% 1. 15% 0. 03% 0. 67% 0. 62% 0. 24% 0. 32% 0. 31% 3. 71%	2 608 131 62 62 792 3, 177 77 1, 851 68 671 887 39
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE	554 1,550 3,950 1,985 113 1,503 2,053 10,204 19,596 213,699 334,911 5,160 1,476 2,007,564 7,564	0. 01% 0. 03% 0. 08% 0. 04% 0. 03% 0. 04% 0. 20% 0. 39% 4. 22% 6. 61% 0. 10% 0. 01% 39. 65%	- 30 85 216 109 6 82 112 558 1,072 11,693 18,325 282 81 32 109,849 414
TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	2, 093 899 21, 812 3, 217 273, 226 78, 261 329 15 20, 789 22, 613	0.01% 3.24% 2.40% 0.18% 3.11% 3.49% 0.01% 0.04% 0.02% 0.42% 0.42% 0.45% 1.55% 0.01% .00%	27 8, 989 6, 655 503 8, 621 9, 665 17 115 49 1, 193 176 14, 950 4, 282 18 1 1, 138 1, 241
TOTAL	5, <b>0</b> 63, 491	100.00×	277, 061

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1983-84 PLUS SUBSYSTEM WARRANTS SOURCE: COMPUTER REPORT AND WARRANT LOG

#### TREASURER

USER DEPARTMENT	TOTAL	NET ALLOCATION
	IOINE	ALLOUR I IUN
ADMINISTRATION		
GENERAL SUPPORT	137	137
REAL EST MGMT MANAGEMENT SVCS	651 262	651 262
STATE AGENCY SVCS	469	469
PUBLIC SERVICE	173	173
ISB	652	652
MOTOR POOL	1,533	1,533
OFFICE EQUIPMENT REPAIR	1 <u>17</u>	117
FEDERHL SURPLUS	57	57
CENT MNTNCE REVOLVING MOVERS & DELIVERY	95 47	95 47
TELECOMMUNICATIONS	853	853
RESOURCE RECOVERY	25	25
MICROGRAPHICS	106	106
CENTRAL STORES	1, 150	- 1, <u>15</u> 0
STATE REG-DOCUMENTS	361	361
ADDRESSING & INSERT STATE PRINTER	46 1,275	46 1,275
COMMUTER VAN	39	39
CAPITOL PARKING	117	117
AGRICULTURE	1, 979	1, 979
ANIMAL HEALTH BD	102	102
ARTS BOARD	90	90
ATTORNEY GENERAL	824	824
AUDITOR CAPITOL AREA ARCH PLAN BD	227 24	227 24
CHARITABLE GAMBLING	9	- 19 - 19
COMMERCE	1,506	1,506
COMMUNITY COLLEGE BD	5,315	5, 315
CORRECTIONS	5, 302	5, 302
ECONOMIC SECURITY	11, 456	11, 456
EDUCATION EDUCATION-VO-TECH	6, 278 798	6, 278 798
EMPLOYEE RELATIONS	432	432
ENERGY, ECONOMIC DVLP	1, 287	1,287
FINANCE	1,513	1,513
GOVERNOR	174	174
HANDICAPPED COUNCIL	77	77
HEALTH	3, 235	3, 235
HEALTH LIC BDS MEDICAL EXAMINERS	91	91
NURSING	169	169
PHARMACY	68	68
DENTISTRY	70	70
CHIROPRACTORS	26	26
PSYCHOLOGY	26 35 3 <b>9</b>	35
OPTOMETRY NURSING HOME ADM	30 37	30 37
PODIATRY HUME HUM	12	12
VETERINARY MEDICINE	26	26
HEARING EXAMINER	244	2 <del>44</del>
HIGHER ED COORD BD	8, 184	8, 184

#### TREASURER

USER DEPARTMENT	TOTAL	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATIVE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	2 608 131 62 62 792 3,177 77 1,851 68 671 887 39	2 608 131 62 62 792 3,177 77 1,851 68 671 887 39
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION	30 85 216 109 6 82 112 558 1,072 11,693 18,325 282 81	- 30 85 216 109 6 82 112 558 1,072 11,693 18,325 282 81
REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	109,849 414 27 8,989 6,655 503 8,621 9,665 17 115 49 1,193 176 14,950 4,282 18 1,138 1,241	109, 849 414 27 8, 989 6, 655 503 8, 621 9, 665 17 115 49 1, 193 176 14, 950 4, 282 18 1, 138 1, 241
TOTAL	277, <b>86</b> 1	277,061

## STATE OF MINNESOTA ATTORNEY GENERAL NATURE AND EXTENT OF SERVICES

The Attorney General is the chief legal officer of the state and is the 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 1984-85 hours of attorney and paralegal staff time provided to central service agencies.

Costs of services to the public and county governments 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	-SAME LEVEL	REQUEST F	Y. 1986

15, 213, 256

DEDUCTIONS:

EQUIPMENT

(334,000)

TOTAL DEDUCTIONS

(334,000)

#### ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	53, 223
ADMN-REAL EST MGMT ADMN-MGMT SVCS	15, 315 62, 340
ADMN-STATE AGENCY SVCS	16, 497
FIN-BUDGET	9,990
FIN-ACCOUNTING	22,542
FIN-OTHER EMPLOYEE RELATIONS	8,005
MEDIATION SERVICES	4 <b>0,</b> 223 47
LEGISLATIVE AUDIT	22, 334
TREASURER	824

TOTAL ALLOCATED ADDITIONS

251,340

TOTAL TO BE ALLOCATED

15, 130, 596

#### 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, 814, 256	1, 928, 368	8, 401, 536	2, 484, 352
OTHER EXPENSE & COST				
SERVICES SUPPLIES EQUIPMENT	1,835,800 229,200 334,000	441, 700 162, 700 334, 000	932, 600 62, 200	461,500 4,300
DEPARTMENTAL EXPEND	15, 213, 256	2, 866, 768	9, 396, 336	2,950,152
COST ADJUSTMENTS DEDUCTIONS ADDITIONS	(334,000) 251,340	(334, 000) <sup>;</sup> 251, 340		
COST BY FUNCTION	15, 130, 596	2, 784, 108	9, 396, 336	2, <b>950,</b> 152
REALLOCATE ADMN ALLOCABLE COSTS DISALLOWED	0 15, 130, 596 (3, 615, 405)	(2, 784, 108)	2, 118, 855 11, 515, 191	665, 253 3, 615, 405 (3, 615, 405)
NET ALLOCATED .	11,515,191		11,515,191	٥

#### 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 ATTORNEY GENERAL FINANCE-FISCAL MGMT LEGISLATIVE AUDITOR MEDIATION SVCS EMPLOYEE RELATIONS TREASURER LABOR & IND-WKRS COMP OTHER	4,300 138,000 500 500 1,700 11,000 221,500	1. 14% 36. 49% 0. 16% 0. 01% 0. 13% 0. 45% 0. 13% 2. 91% 58. 57%	130, 941 4, 202, 291 18, 271 1, 523 15, 226 51, 767 15, 226 334, 965 6, 744, 981	(435, 638) (2, 919, 162)	130, 941 4, 202, 291 18, 271 1, 523 15, 226 51, 767 15, 226 (100, 673) 3, 825, 819
TOTAL	378, 150	100.00%	11,515,191	(3, 354, 800)	8, 160, 391

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE PROVIDED TO CENTRAL SERVICE AGENCIES F.Y. 1986

SOURCE: ATTORNEY GENERAL TIME ESTIMATES

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

USER DEPARTMENT	TOTAL	LEGAL SERVICES
ADMN-GEN SUPPORT ATTORNEY GENERAL FINANCE-FISCAL MGMT LEGISLATIVE AUDITOR MEDIATION SVCS EMPLOYEE RELATIONS TREASURER LABOR & IND-WKRS COMP OTHER	130, 941 4, 202, 291 18, 271 1, 523 15, 226 51, 767 15, 226 (100, 673) 3, 825, 819	130, 941 4, 202, 291 18, 271 1, 523 15, 226 51, 767 15, 226 (100, 673) 3, 825, 819
SUB-TOTAL	8, 160, 391	8, 160, 391
DIRECT BILLED	3, 354, 800	3, 354, 800
TOTAL	11.515.191	11.515.191

1,949,508

# STATE OF MINNESOTA

# LABOR AND INDUSTRY-ADMN

# COSTS TO BE ALLOCATED

EXPENDITURES-SAME LEVEL REQUES	T F.Y. 1986	1,536,344
DEDUCTIONS:		
EQUIPMENT	(2,300)	,
TOTAL DEDUCTIONS		(2,300) —
ALLOCATED ADDITIONS:  EQUIPMENT USE CHARGE ADMN-REAL EST MGMT ADMN-MGMT SVCS ADMN-STATE AGENCY SVCS FIN-BUDGET FIN-ACCOUNTING FIN-OTHER EMPLOYEE RELATIONS MEDIATION SVCS LEGISLATIVE AUDIT TREASURER	105, 285 6, 126 57, 252 25, 818 50, 244 86, 960 16, 708 39, 496 24, 258 3, 177	
TOTAL ALLOCATED ADDITIONS		415, 464

TOTAL TO BE ALLOCATED

# STATE OF MINNESOTA

# LABOR AND INDUSTRY-ADMN

#### DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
LABOR AND IND-WKRS COMP LABOR AND IND-ADMN	155 26	47.55% 7.98%	926, 913 155, 482
LABOR AND INDUSTRY	145	44.48%	867,113
TOTAL	326	100.00%	1,949,508

ALLOCATION BASIS: AGENCY SAME LEVEL REQUEST F.Y. 1986 SOURCE: BBS POSITION REPORT

# 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 standard 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 agency same level positions requested for F.Y. 1986.

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

1,949,508

# STATE OF MINNESOTA

# LABOR AND INDUSTRY-ADMN

# COSTS TO BE ALLOCATED

EXPENDITURES-SAME LEVEL REQUEST	F.Y. 1986	1,536,344
DEDUCTIONS:		
EQUIPMENT	(2,300)	
TOTAL DEDUCTIONS		(2,300) -
ALLOCATED ADDITIONS:  EQUIPMENT USE CHARGE ADMN-REAL EST MGMT ADMN-MGMT SVCS ADMN-STATE AGENCY SVCS FIN-BUDGET FIN-ACCOUNTING FIN-OTHER EMPLOYEE RELATIONS MEDIATION SVCS LEGISLATIVE AUDIT TREASURER	105, 285 6, 126 57, 252 25, 818 50, 244 86, 960 16, 708 39, 496 140 24, 258 3, 177	
TOTAL ALLOCATED ADDITIONS		415, 464

TOTAL TO BE ALLOCATED

# STATE OF MINNESOTA LABOR AND INDUSTRY-ADMN SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GEN ADMN	DEPT ADMN
WAGES & BENEFITS			
SALARY & WAGES	916, 344		916, 344
OTHER EXPENSE & COST			
SERVICES SUPPLIES EQUIPMENT	591,000 26,700 2,300	2,300	591,000 26,700 —
DEPARTMENTAL EXPEND	1,536,344	2,300	1,534,044
COST ADJUSTMENTS DEDUCTIONS ADDITIONS	(2, 300) 415, 464	(2, 300) 415, 464	:
COST BY FUNCTION	1,949,508	415, 464	1,534,044
REALLOCATE ADMN ALLOCABLE COSTS DISALLOWED	0 1,949,508	(415, 464)	415, 464 1, 949, 508
NET ALLOCATED	1,949,508		1,949,508

# STATE OF MINNESOTA

# LABOR AND INDUSTRY-ADMN

# DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION	ALLOCATED	NET
	UNITS	PERCENT	ALLOCATION
LABOR AND IND-WKRS COMP	155	47.55%	926, 913
LABOR AND IND-ADMN	26	7.98%	155, 482
LABOR AND INDUSTRY	145	44.48%	867, 113
TOTAL	326	100.00%	1,949,508

ALLOCATION BASIS: AGENCY SAME LEVEL REQUEST F.Y. 1986

SOURCE: BBS POSITION REPORT

# STATE OF MINNESOTA

# LABOR AND INDUSTRY-ADMN

# DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPARTMENT ADMN
LABOR AND IND-WKRS COMP LABOR AND IND-ADMN LABOR AND INDUSTRY	926, 913 155, 482 867, 113	926, 913 155, 482 867, 113
TOTAL	1, 949, 508	1,949,508

# 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 Worker's Compensation Division have been distributed between state employees and other programs based on the number of first injury reports filed from July 1, 1983 through June 30, 1984 (51,150 total, of which 4,846 were for state employees).

Costs of the administration of programs for state employees have been allocated based on the number of first injury reports filed.

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

# STATE OF MINNESOTA

#### LABOR AND INDUSTRY-WORKERS COMPENSATION ADMN

#### COSTS TO BE ALLOCATED

EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986

5, 772, 428

DEDUCTIONS:

EQUIPMENT

(141,700)

TOTAL DEDUCTIONS

(141,700)

ALLOCATED ADDITIONS:

ATTORNEY GEN-GEN SUPPORT LABOR AND INDUSTRY-ADMN (1**00,** 673) 926, 913

TOTAL ALLOCATED ADDITIONS

826,240

TOTAL TO BE ALLOCATED

6, 456, 968

# 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	4, 626, 128		438, 284	4, 187, 844
OTHER EXPENSE & COST SERVICES SUPPLIES EQUIPMENT	865,400 139,200 141,700	141,700	81,989 13,188	783,411 126,012
DEPARTMENTAL EXPEND	5, 772, 428	141,700	533, 461	5,097,267
COST ADJUSTMENTS DEDUCTIONS ADDITIONS	(141,700) 826,240	(141,700) 826,240		
COST BY FUNCTION	6, 456, 968	826, 240	533, 461	5, 097, 267
REALLOCATE ADMN ALLOCABLE COSTS DISALLOWED	Ø 6, 456, 968 (5, 845, 228)	(826, 240) Ø	78,279 611,740	747, 961 5, 845, 228 (5, 845, 228)
NET ALLOCATED	611,740		611,740	Ø

#### LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

# DETAIL ALLOCATION-STATE EMPLOYEES

USER DEPARTMENT	ALLOCATION UNITS		NET ALLOCATION
ADMINISTRATION GENERAL SUPPORT	86	1.77%	4 10,856
AGRICULTURE	22		2,777
ANIMAL HEALTH BOARD	i		126
ARTS BOARD	Ø		<b>4</b> Ø
ATTORNEY GENERAL	5	0.107	631
AUDITOR	0	0.00%	4 Ø
CAPITOL AREA ARCH PLAN BD	Ø	Ø. ØØ7	<u>ت</u> ک
CHARITABLE GAMBLING	Ø		
COMMERCE	2	0.04%	4 252
COMMUNITY COLLEGE BD	71		8,96 <del>3</del>
CORRECTIONS	195	` 4.027	
ECONOMIC SECURITY	43	0.897	4 5,428
EDUCATION	58	1.207	4 7,322.
EDUCATION-VO TECH	0		4 0
EMPLOYEE RELATIONS	3		4 379
ENERGY, ECONOMIC DVLP	. 2		6 252
FINANCE	1		126
GOVERNOR	1		4 126
HANDICAPPED COUNCIL	Ø	Ø. ØØ?	. 0 . 2,777
HEALTH	22	0.45;	<b>2,777</b>
HEALTH LIC BDS			
MEDICAL EXAMINERS	Ø		
NURSING	Ø		
PHARMACY	Ø		
DENTISTRY	Ø		
CHIROPRACTORS	0		
PSYCHOLOGY	Ø		
OPTOMETRY	0		
NURSING HOME ADM			6 0
PODIATRY	Ø		
VETERINARY MEDICINE	Ø	0.00%	
HEARING EXAMINER	5		631
HIGHER ED COORD BD	2	0.047	
HIGHER ED FAC AUTH	0	0.00%	
HOUSING FINANCE	0	Ø. ØØ7	
HUMAN RIGHTS	0	0.007	
INDIAN AFFAIRS	Ø	0.007	
INVESTMENT BOARD	0	0.00%	
IRON RANGE RESOURCES	16	0.337	
LABOR & INDUSTRY	19	Ø. 39%	•
LEGISLATIVE AUDIT	0	0.00%	
LEGISLATURE	2	0.047	4 252

#### LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

#### DETAIL ALLOCATION-STATE EMPLOYEES

USER DEPARTMENT	ALLOCATION UNITS		NET ALLOCATION
tor ber 4 \ def bes 4 \ 1 14 \ 1 1 1 bes 4 \ 1	U11210		I the beautiful I I is test I
MEDIATION SVCS	Ø	0.00%	Ø
MILITARY AFFAIRS	24	0,50%	3,030
MECC	Ø	Ø. ØØ%	r
MUNICIPAL BOARD	Ø	0.00%	0
NATURAL RESOURCES	350	7.22%	44,183
NON-HEALTH LIC BDS			·
BOXING	Ø	Ø. ØØ%	0
BARBERS	Ø	0.00%	. 0
ELECTRICITY	Ø	0.00%	Ø
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	Ø. ØØ%	<b>2</b> -
ACCOUNTANCY	0	0.00%	Ø
PEACE OFFICERS	Ø	Ø. ØØ%	Ø
PLANNING	0	0.00%	. Ø
POLLUTION CONTROL	3	0.06%	379
PUB EMP RET ASSN	. 1	Ø. 02%	126
PUBLIC SAFETY	155	3.20%	19,567
PUBLIC SERVICE	2	0.04%	252
PUBLIC UTIL COMM	Ø	0.00%	Ø
RACING COMMISSION	Ø	0.00%	Ø
REVENUE	40	Ø. 83%	5,049
SECRETARY OF STATE	Ø	0.00%	0
SENTENCE GUIDELINES	Ø	Ø. ØØ%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	197	4. 07%	24,869
SUPREME COURT	1	0.02%	126
TEACHERS RETIREMENT	Ø	0.00%	Ø
TRANSPORTATION	661	13.64%	83, 442
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	1,120	23.11%	141,384
VETERANS AFFAIRS	93	1.92%	•
WASTE MGMT BD	0	0.00%	Ø
WELFARE-CENT OFFICE	29	0.50%	3,661
WELFARE-INSTITUTIONS	1,546	31.90%	195, 161
WKRS COMP CT OF APPEALS	0	0.00%	Ø
WORLD TRADE CENTER	0	0.00%	Ø
Z00	28	0.58%	3,535
OTHER	40	Ø. 83%	5, 052
TOTAL	4, 846	100.00%	611,740

ALLOCATION BASIS: CASES WITH TIME LOST AND NO TIME LOST F.Y. 1984 SOURCE: WORKERS COMP REPORT SEPTEMBER 13, 1984

# LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

# DEPARTMENTAL COST ALLOCATION SUMMARY

		STATE
USER DEPARTMENT	TOTAL	EMPLOYEES
ADMINISTRATION	12.055	10.000
GENERAL SUPPORT	10,856	
AGRICULTURE	2,777	2,777 126
ANIMAL HEALTH BOARD	126	Ŋ. 159
ARTS BOARD ATTORNEY GENERAL	0 631	631
AUDITOR	0	031
	<del>-</del>	Ø Ø
CAPITOL AREA ARCH PLAN CHARITABLE GAMBLING	D D	. <u> </u>
	252	. # 252
COMMERCE		8, 963 <del>-</del>
COMMUNITY COLLEGE BD CORRECTIONS	8, 963	24,616
ECONOMIC SECURITY	24,616	5,428
EDUCATION	5,428	7, 322
	7,322	7,322
EDUCATION-VO TECH	9	<del>-</del>
EMPLOYEE RELATIONS	379	379
ENERGY, ECONOMIC DVLP	252	252 126
FINANCE	126	
GOVERNOR	126	126
HANDICAPPED COUNCIL	0	=
HEALTH	2,777	2,777
HEALTH LIC BDS	2	a
MEDICAL EXAMINERS	0	0
NURSING	Ø	Ø Ø
PHARMACY	0	<del>-</del>
DENTISTRY	Ø	0
CHIROPRACTORS	0	0
PSYCHOLOGY	Ø	0
OPTOMETRY	Ø	Ø Ø
NURSING HOME ADM		Ø
PODIATRY	Ø Ø	ש מ
VETERINARY MEDICINE	631	631
HEARING EXAMINER	252	252 252
HIGHER ED COORD BD		
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	Ø 0	Ø 0
HUMAN RIGHTS	0	Ø Ø
INDIAN AFFAIRS	· ·	<del>-</del>
INVESTMENT BOARD	0	. 0
IRON RANGE RESOURCES	2,020	2,020
LABOR & INDUSTRY	2,398	2,398
LEGISLATIVE AUDIT	0	0
LEGISLATURE	252	252

# LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

# DEPARTMENTAL COST ALLOCATION SUMMARY

		STATE
USER DEPARTMENT	TOTAL	EMPLOYEES
MEDIATION SVCS	Ø	Ø
MILITARY AFFAIRS	3, 030	3,030
MECC	Ó	Ö
MUNICIPAL BOARD	Ø	Ø
NATURAL RESOURCES	44, 183	44, 183
NON-HEALTH LIC BDS		
BOXING	Ø	0
BARBERS	Ø	0
ELECTRICITY	Ø	0
ARCHITECTS & ENG	Ø	0
ABSTRACTORS	Ø	<b>9</b> -
ACCOUNTANCY	Ø	0
PEACE OFFICERS	Ø	0
PLANNING	0	0
POLLUTION CONTROL	379	379
PUB EMP RET ASSN	126	126
PUBLIC SAFETY	19, 567	19, 567
PUBLIC SERVICE	252	252
PUBLIC UTIL COMM	Ø	0
RACING COMMISSION	Ø	0
REVENUE	5, 049	5, 049
SECRETARY OF STATE	Ø	0
SENTENCE GUIDELINES	Ø	Ø
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	24, 869	24,869
SUPREME COURT	126	126
TEACHERS RETIREMENT	07 440	(Q) CAA <b>EQ</b>
TRANSPORTATION	83, 442	83, 442
TRANSPORTATION REG BD	Ø	Ø Ø
TREASURER	0	
UNIV OF MINN VETERANS AFFAIRS	141,384 11,740	141,384 11,740
	11,740	71,740
WASTE MGMT BD WELFARE-CENT OFFICE	3,661	3,661
	195, 161	195, 161
WELFARE-INSTITUTIONS	193, 161	153, 161
WKRS COMP CT OF APPEALS WORLD TRADE CENTER	0	0
ZOO	3, 535	3, 53 <b>5</b>
OTHER	5, 052	5, 052
OTHER	عام ف	عرب وعد
TOTAL	611,740	611,740

5CHEDULE 16.4 F.Y. 86 Budget

#### STATE OF MINNESOTA

#### LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

# DETAIL ALLOCATION-STATE EMPLOYEES

	ALLOCATION	ALLOCATED	NET
USER DEPARTMENT	UNITS	PERCENT	ALLOCATION
ADMINISTRATION			
GENERAL SUPPORT	. 86	1.77%	6,569
AGRICULTURE	- 22		1.680
ANIMAL HEALTH BOARD	1		76
ARTS BOARD	0	0.00%	Ø
ATTORNEY GENERAL	5	0.107	382
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	Ø. ØØ7	4 0
CHARITABLE GAMBLING	0	0.007	. Ø
COMMERCE	2	0.047	4 153
COMMUNITY COLLEGE BD	71	1.477	5,423
CORRECTIONS	195		14,895
ECONOMIC SECURITY	43	0.897	3,284
EDUCATION	58		4,430
EDUCATION-VO TECH	0		0
EMPLOYEE RELATIONS	3	0.067	4 229
ENERGY, ECONOMIC DVLP	2	Ø. Ø47	153
FINANCE	1	0.027	4 76
GOVERNOR	1	0.02%	4 76
HANDICAPPED COUNCIL	0	0.007	
HEALTH	22	0.457	1,680
HEALTH LIC BDS		0.007	4 Ø
MEDICAL EXAMINERS	0	0.007	4 0
NURSING	0	0. 007	4 Ø
PHARMACY	0	0.00%	4 0
DENTISTRY	0	Ø. ØØ?	4 Ø
CHIROPRACTORS	0	0.007	4 0
PSYCHOLOGY	0	Ø. ØØ?	4 Ø
OPTOMETRY	0	0.007	4 0
NURSING HOME ADM	0	0.001	<b>6</b> @
PODIATRY	Ø	0.007	6 0
VETERINARY MEDICINE	Ø	Ø. ØØ?	4 Ø
HEARING EXAMINER	5	0.107	4 382
HIGHER ED COORD BD .	2	0.047	4 153
HIGHER ED FAC AUTH	Ø	0.007	
HOUSING FINANCE	Ø	Ø. ØØ?	4 Ø
HUMAN RIGHTS	Ø	0.001	
INDIAN AFFAIRS	0	0.001	
INVESTMENT BOARD	0	0.00%	
IRON RANGE RESOURCES	16	Ø. 33 <del>,</del>	,
LABOR & INDUSTRY	19	0.397	•
LEGISLATIVE AUDIT	0	0.007	
LEGISLATURE	2	0.047	153

#### LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

#### DETAIL ALLOCATION-STATE EMPLOYEES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED !	NET ALLOCATION
MEDIATION SVCS	Ø	Ø. ØØ%	Ø
MILITARY AFFAIRS	24	0.50%	
MECC	Ø	Ø. Ø0%	Ø
MUNICIPAL BOARD	0	0.00%	Ø
NATURAL RESOURCES	350	7.22%	26,734
NON-HEALTH LIC BDS		0.00%	Ø
BOXING	Ø	0.00%	Ø
BARBERS	Ø	0.00%	Ø
ELECTRICITY	Ø	0.00%	Ø
ARCHITECTS & ENG	Ø	0.00%	0
ABSTRACTORS	Ø	0.00%	Ø
ACCOUNTANCY	0	0.00%	Ø
PEACE OFFICERS	Ø	Ø. Ø0%	Ø
PLANNING	Ø	0.00%	0
POLLUTION CONTROL	3	0.06%	229
PUB EMP RET ASSN	1	0.02%	76
PUBLIC SAFETY	155	3, 20%	11,839
PUBLIC SERVICE	2	0.04%	153
PUBLIC UTIL COMM	Ø	ወ. ወወ%	Ø
RACING COMMISSION	0	0.00%	
REVENUE	40	0.83%	3,055
SECRETARY OF STATE	Ø	0. 00%	Ø
SENTENCE GUIDELINES	Ø	Ø. Ø0%	Ø
STATE RETIREMENT	0	0.00%	Ø
STATE UNIV SYSTEM	197	4. 07%	15,048
SUPREME COURT	1	0.02%	76
TEACHERS RETIREMENT	Ø	0.00%	
TRANSPORTATION	661		•
TRANSPORTATION REG BD	Ø	Ø. QØ%	
TREASURER	Ø	0.00%	
UNIV OF MINN	1,120		85, 550
VETERANS AFFAIRS	93	1.92%	,
WASTE MGMT BD	0	Ø. Ø0%	
WELFARE-CENT OFFICE	29		2,215
WELFARE-INSTITUTIONS	1,546		118,089
WKRS COMP CT OF APPEALS	0	0.00%	
WORLD TRADE CENTER	0	Ø. ØØ%	
Z00	28		2, 139
OTHER	40	0.83%	3, Ø58
TOTAL	4,846	100.00%	370, 155

ALLOCATION BASIS: CASES WITH TIME LOST AND NO TIME LOST F.Y. 1984 SOURCE: WORKERS COMP REPORT SEPTEMBER 13, 1984

# SCHEDULE 16.5 F.Y. 86 BUDGET

# LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

# DEPARTMENTAL COST ALLOCATION SUMMARY

		STATE	CORRECTED	NET
USER DEPARTMENT	TOTAL		ALLOCATION	
ADMINISTRATION				
GENERAL SUPPORT	10,856	10 056	6,569	(4,287)
AGRICULTURE	2,777	10,856 2,777	•	(1,097)
ANIMAL HEALTH BOARD	126	126	76	(50)
ARTS BOARD	Ø	0	Ø	Ø
ATTORNEY GENERAL	631	631	382	(249)
AUDITOR	0	031	902	(E+3)
CAPITOL AREA ARCH PLAN B	ø ø	Ø	Ø	Ø
CHARITABLE GAMBLING	0	Ø	Ø	Ø
COMMERCE	252	252	153	(99)
COMMUNITY COLLEGE BD	8, 963	8, 963		(3,540)
CORRECTIONS	24,616	24,616	•	(9,721)
ECONOMIC SECURITY	5, 428	5, 428	•	(2-144)
EDUCATION	7, 322	7,322	•	(2,892)
EDUCATION-VO TECH	0	2	7, 722	0
EMPLOYEE RELATIONS	379	379	_	(150)
ENERGY, ECONOMIC DVLP	252	252	153	(99)
FINANCE	126	126	76	(50)
GOVERNOR	126	126	7 <b>6</b>	(50)
HANDICAPPED COUNCIL	0	0	0	0
HEALTH	2,777	2,777	1,680	(1,097)
HEALTH LIC BDS	_, Ø	2,	-, Ø	0
MEDICAL EXAMINERS	ō	. 0	Ø	Ø
NURSING	Ø	ø	Ø	0
PHARMACY	Ø	Ø	Ø	0
DENTISTRY	Ø	Ø	Ø	Ø
CHIROPRACTORS	Ø	Ø	Ø	0
PSYCHOLOGY	. 0	Ø	Ø	Ø
OPTOMETRY	Ø	Ø	Ø	0
NURSING HOME ADM	Ø	Ø	Ø	Ø
PODIATRY	Ø	Ø	Ø	Ø
VETERINARY MEDICINE	Ø	0	Ø	Ø
HEARING EXAMINER	631	631	382	(249)
HIGHER ED COORD BD	252	252	153	(99)
HIGHER ED FAC AUTH	0	0	Ø	0
HOUSING FINANCE	Ø	Ø	Ø	Ø
HUMAN RIGHTS	Ø	Ø	Ø	Ø
INDIAN AFFAIRS	Ø	0	Ø	Ø
INVESTMENT BOARD	0	Ø	Ø	Ø
IRON RANGE RESOURCES	2,020	2,020	1,222	(798)
LABOR & INDUSTRY	2,398	2,398	1,451	(947)
LEGISLATIVE AUDIT	Ø	Ø	Ø	Ø
LEGISLATURE	252	252	153	(99)

# LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

# DEPARTMENTAL COST ALLOCATION SUMMARY

		STATE	CORRECTED	NET
USER DEPARTMENT	TOTAL	EMPLOYEES	ALLOCATION	CORRECTION
MEDIATION SVCS	Ø	Ø	Ø	Ø
MILITARY AFFAIRS	3,030	_	<del></del>	(1, 197)
MECC	0,000	0,020	2,222	Ø
MUNICIPAL BOARD	ø	Ø	Ø	Ø
NATURAL RESOURCES	44, 183	44, 183	26,734	(17, 449)
NON-HEALTH LIC BDS	Ø	Ø	Ø	Ø
BOXING	Ø	Ø	Ø	Ø
BARBERS	Ø	0	Ø	Ø
ELECTRICITY	Ø	Ø	Ø	Ø
ARCHITECTS & ENG	Ø	Ø	Ø	Ø
ABSTRACTORS	Ø	0	Ø	Ø
ACCOUNTANCY	Ø	0	Ø	_ 0
PEACE OFFICERS	0	0	Ø	Ø
PLANNING	Ø	0	0	0
POLLUTION CONTROL	379			(150)
PUB EMP RET ASSN PUBLIC SAFETY	126 19, 567			(50) (7, 728)
PUBLIC SERVICE	252	252	153	(99)
PUBLIC UTIL COMM	Ø	232	9	0
RACING COMMISSION	Ø	Ø	ø	0
REVENUE	5, 049	5, 049	_	_
SECRETARY OF STATE	0	2,0.2	0	Ø
SENTENCE GUIDELINES	Ø	0	Ø	Ø
STATE RETIREMENT	Ø	0	Ø	0
STATE UNIV SYSTEM	24, 869	24, 869	15, 048	(9,821)
SUPREME COURT	126	126	76	(50)
TEACHERS RETIREMENT	Ø	0	Ø	Ø
TRANSPORTATION	83, 442	83, 442	50, 490	(32, 952)
TRANSPORTATION REG BD	Ø	0	Ø	Ø
TREASURER	Ø	0	0	Ø
UNIV OF MINN	•	141,384		•
VETERANS AFFAIRS	11,740		7, 104	(4,636)
WASTE MGMT BD	0	_	_	
WELFARE-CENT OFFICE	3,661	3,661	2,215	(1, 446)
WELFARE-INSTITUTIONS	195, 161	195, 161	•	(77, 072)
WKRS COMP CT OF APPEALS	0	0	0	Ø
WORLD TRADE CENTER	0 7 = 7 =	Ø 7 E7E	Ø 3 170	Ø (1. 306)
ZOO OTUER	3, 535 5, 052	3, 535 5, 052	2, 139 3, 058	(1,396) (1,994)
OTHER	عرو الم	ವಿ ಅವರ	عدم بد	(L, 334)
TOTAL	611,740	611,740	370, 155	(241,585)

# 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 section's same level position request for F.Y. 1986.

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

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

COSTS TO BE ALLOCATED

EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986

2,616,360

TOTAL TO BE ALLOCATED

2,616,360

# 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	2, 143, 960	ı	1, 934, 608	209, 352
OTHER EXPENSE & COST SERVICES SUPPLIES EQUIPMENT	397, 700 74, 700 0	Ø	238, 800 52, 200	158, 900 22, 500
DEPARTMENTAL EXPEND	2,616,360	0	2, 225, 608	390,752
COST ADJUSTMENTS DEDUCTIONS ADDITIONS	Ø Ø	(Ø) Ø		
COST BY FUNCTION	2, 616, 360	Ø	2, 225, 608	390, 752
REALLOCATE ADMN ALLOCABLE COSTS DISALLOWED	2, 616, 360 (390, 752)		2, 225, 608	390, 752 (390, 752)
NET ALLOCATED	2, 225, 608		2, 225, 608	Ø

# STATE OF MINNESOTA

# PUBLIC SAFETY-ADMN

# DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION	ALLOCATED	NET
	UNITS	PERCENT	ALLOCATION
ADMN-REAL ESTATE MGMT	34	2.07%	45,972
PUBLIC SAFETY	1,612	97.93%	2,179,636
TOTAL	1,646	100.00%	2,225,608

ALLOCATION BASIS: AGENCY SAME LEVEL REQUEST F.Y. 1986 SOURCE: BBS POSITION REPORT

# STATE OF MINNESOTA

# PUBLIC SAFETY-ADMN

# DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
ADMN-REAL ESTATE MGMT PUBLIC SAFETY	45, 972 2, 179, 636	45, 972 2, 179, 636
TOTAL	2, 225, 608	2, 225, 608

# STATE OF MINNESOTA STATE AUDITOR - SINGLE AUDIT NATURE AND EXTENT OF SERVICES

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

The organization audits are to determine whether:

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

Costs reported are same level requests for this activity by the State Auditor's Office. The State Auditor will require organization-wide audits of subrecipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during fiscal year 1984.

Ref.: A-102, Attachment P.

# SCHEDULE 18.2 F.Y. 1986

#### STATE OF MINNESOTA

#### SINGLE AUDIT

#### COSTS TO BE ALLOCATED

EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986		76. 222
DEDUCTIONS:		-
EQUIPMENT	(1.100)	
TOTAL DEDUCTIONS		(1.100)
ALLOCATED ADDITIONS:		
TOTAL ALLOCATED ADDITIONS		Ø
TOTAL TO BE ALLOCATED .		74.900

SCHEDULE 18.3 F.Y. 1986

# SINGLE AUDIT

# SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	, TOTAL	GENERAL ADMN	SINGLE AUDIT
WAGES & BENEFITS			
SALARY & WAGES	Ø		Ø
OTHER EXPENSE & COST			
SERVICES SUPPLIES EQUIPMENT	72,800 2,100 1,100	1,100	72,800 2,100
DEPARTMENTAL EXPENDITURES	76, 000	1,100	74, 900
COST ADJUSTMENTS DEDUCTIONS ADDITIONS		(1,100)	
COST BY FUNCTION	74, 900	Ø	74, 900
ALLOCABLE COSTS DISALLOWED	74,900		74, 900
NET ALLOCATED	74, 900		74, 900

# STATE AUDITOR

# DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	XET ALLOCATION
ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STATE AGENCY SVCS  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MINCE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR  CAPITOL AREA ARCH PLAN BD  CHARITABLE GAMBLING		PERCENT  3. 22 %  3.	91 10N 91 20 20 20 20 20 20 20 20 20 20 20 20 20
HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS	0 33. 235, 453	0.00% 2.22%	? 1. 564
MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	ହ ବ ବ ବ ବ ବ ବ ବ ବ ବ ବ ବ ବ ବ ବ ବ ବ ବ ବ ବ	Ø. QØX	ଷ ବର

# STATE AUDITOR

# DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	48, 476, 262 274, 002 15, 572 0 169, 009 1, 940, 809 0 10, 000 5, 181, 408 14, 713 0	0.00% 3.24% 0.02% 0.00% 0.00% 0.13% 0.13% 0.00% 0.35% 0.00% 0.35%	2,428 14 1 0 8 97 0 1 259 1 0 479
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMN RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES	0 0 0 0 1,235,619 7,236,841 4,111,855 0 0	0. 80% 0. 00% 0. 00% 0. 00% 0. 00% 0. 00% 0. 00% 0. 00% 0. 00% 0. 00% 0. 00% 0. 00%	0 0 0 0 0 0 62 362 362 0 0 0 0
STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	2,518,200 33,792 0 245,087,472 0 1,888,529 0 771,082,543 350,843 0 46,657 1,904,848	0.00% 0.17% 00% 0.00% 16.39% 0.00% 0.00% 0.00% 0.13% 0.00% 51.56% 0.00% 0.00%	126 2 0 12, 274 0 0 95 0 38, 616 18 0 2
TOTAL	1,495,594,243	100.00%	74, 900

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1984 SOURCE: COMPUTER REPORT FINU8603 7-26-84

# STATE AUDITOR

# DETAIL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
ADMINISTRATION GENERAL SUPPORT REAL EST MGMT MANAGEMENT SVCS STATE AGENCY SVCS PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION SDUCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL	99999999999999999999999999999999999999	# 131983838387858 4 2198383838387858 13148877858 16.8 8
HEALTH HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	1.664 ଡ ଡ ଡ ଡ ଡ ଡ ଡ ଡ ଡ ଡ ଡ ଡ ଡ ଡ ଡ ଡ ଡ ଡ	1.664 20 20 20 20 20 20 20 20 20 20 20 20 20

# STATE AUDITOR

# DETAIL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS	2, 428 14	2, 428 14
INDIAN AFFAIRS INVESTMENT BOARD	1	i
IRON RANGE RESOURCES	<b>0</b> 8	Ø 8
LABOR & INDUSTRY LEGISLATIVE AUDIT	97 0	97 0
LEGISLATURE MEDIATION SVCS	1	1 0
MILITARY AFFAIRS MECC	259 - 1	259 1
MUNICIPAL BOARD NATURAL RESOURCES	0 479	0 479
NON-HEALTH LIC BDS BOXING	0	· · · ·
BARBERS	Ö	- 0
ELECTRICITY ARCHITECTS & ENG	· 0	0 0
ABSTRACTORS ACCOUNTANCY	0 8	0 0
PEACE OFFICERS PLANNING	<b>0</b> 62	0 62
POLLUTION CONTROL PUB EMP RET ASSN	362 0	362 0
PUBLIC SAFETY PUBLIC SERVICE	2 <b>%</b> 5 0	20 <u>6</u> 0
PUBLIC UTIL COMM RACING COMMISSION	Ö 0	8
REVENUE SECRETARY OF STATE	8	0 0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT STATE UNIV SYSTEM	126	125
SUPREME COURT TEACHERS RETIREMENT	2	2
TRANSPORTATION TRANSPORTATION REG BD	12, 274 0	12, 27 <u>4</u> 0
TREASURER UNIV OF MINN	0 0	Ø 8
VETERANS AFFAIRS WASTE MGMT BD	95 0	95 8
WELFARE-CENT OFFICE WELFARE-INSTITUTIONS	38,616 18	38, 616 18
WKRS COMP CT OF APPEALS WORLD TRADE CENTER	0 0	8
ZOO OTHER	2 95	2 9 <b>5</b>
TOTAL	74, 900	74, 9 <b>00</b>
· — · · · ·	i if and	,

# 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.

# STATE OF MINNESOTA

# ADMINISTRATION-GENERAL SUPPORT

# SECOND ALLOCATION

# COSTS TO BE ALLOCATED

# EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986

# ALLOCATED ADDITIONS:

ADMINISTRATION GENERAL SUPPORT REAL ESTATE MANAGEMENT MANAGEMENT SERVICES STATE AGENCY SERVICES FINANCE	45, 292 2, 553 4, 888 1, 679
BUDGET ACCOUNTING OTHER EMPLOYEE RELATIONS MEDIATION SERVICES LEGISLATIVE AUDIT TREASURER ATTORNEY GENERAL LABOR AND INDUSTRY-WKRS COMP ISB CREDIT	1,751 3,743 1,064 3,756 — 10 76,856 137 130,941 10,856
TOTAL ALLOCATED ADDITIONS	283, 020
TOTAL TO BE ALLOCATED	283, 020

# STATE OF MINNESOTA

# ADMINISTRATION-GENERAL SUPPORT

# SECOND ALLOCATION

# SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	COMM PERSONNEL	FISCAL
ALLOCATED ADDITIONS	283, 020	170, 508	112,512
COST BY FUNCTION	283, 020	170,508	112,512
ALLOCABLE COSTS DISALLOWED	283, 020	170, 508	112,512
NET ALLOCATION	283, 020	170,508	112,512

#### ADMINISTRATION-GENERAL SUPPORT

#### SECOND ALLOCATION

#### DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
ADM-PUB SVCS	30	4. Ø5%	6,903
ADM-RL EST MGT	199	26. 86%	45, 791
ADM-MGT SVCS	61	8. 23%	714,036
ADM-STATE AGENCY	50	6.75%	11,505
ISB	244	32. 93%	56,144
MOTOR POOL	17	2.29%	3,912
OFFICE EQUIPMENT	4	Ø. 54%	920
FEDERAL SURPLUS	7	0. 94%	1,611
CENT MNTNCE REVOLVII	٧ 4	Ø. 54%	920
MOVERS & DELIVERY	11	1.48%	2,531
TELECOMMUNICATIONS	4	0. 54%	920
RESOURCE RCVRY	3	Ø. 40 <del>%</del>	690
MICROGRAPHICS	16	2.16%	3,682
CENTRAL STORES	14	1.89%	3,221
DOCUMENTS & REGISTE	R 17	2.29%	3,912
ADDRESSING & INSERT	7	Ø. 94%	1,611
PRINTING	43	5.80%	9, 895
COMMUTER VAN	1	0.13%	230
CAPITOL PARKING	9	1.21%	2,074
SUB-TOTAL	741	100.00×	170,508
DIRECT BILLED			
TOTAL	741	100.00%	170,508

ALLOCATION BASIS: AGENCY SAME LEVEL POSITION REQUEST F.Y. 1986 SOURCE: BBS POSITION REPORT

#### ADMINISTATION-GENERAL SUPPORT

#### SECOND ALLOCATION

#### DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
ASM PILE ALGO	5 AF 5	5.704	/ 450
ADM-PUB SVCS	3, 168	9.79%	•
ADM-RL EST MGT	11,899	36.77%	•
ADM-MGT SVCS	4, 789	14.80%	6, 277
ADM-STATE AGENCY	8, 574	25.49%	11,238
GOVENOR	3, 173	9.80%	4, 159
OTHER	760	2. 35%	995
TOTAL	32, 363	100.00%	42, 417
INFORMATION SERVICES	11,912	10.07%	7, 057
MOTOR POOL	28,015	23. 68%	16,596
OFFICE EQUIPMENT	2, 142	1.81%	1,269
FEDERAL SURPLUS	1,042	Ø. 88%	617
CENTRAL MNTNCE	1,733	1.46%	1,027
MOVERS & DELIVERY	866	0.73%	513
TELECOMMUNICATIONS	15, 598	13.18%	9, 240
RESOURCE RECOVERY	463	Ø. 39 <del>%</del>	274
MICROGRAPHICS	1,933	1.63%	1,145
CENTRAL STORES	21,022	17.77%	12, 454
DOCUMENTS AND REGISTE	6,605	5. 58%	3, 913
ADDRESSING & INSERT	842	0.71%	499
PRINTING	23, 296	19.69%	13, 801
COMMUTER VAN	713	0.60%	422
CAPITOL PARKING	2, 141	1.81%	1,268
TOTAL	118, 323	100.00%	70,095
GRAND TOTAL			112,512

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1983-84 SOURCE: COMPUTER REPORT

# ADMINISTRATION-GENERAL SUPPORT

# SECOND ALLOCATION

# DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMSR & PERSONNL	FISCAL
OSER DEPARTMENT	IOIAL	PERSUNNE	FISCHE
ADM-PUB SVCS	11,055	6, 903	4, 152
ADM-RL EST MGT	61,387	45, 791	15,596
ADM-MGT SVCS	20,313	14,036	6,277
ADM-STATE AGENCY	22,743	11,505	11,238
GOVENOR	4, 159	Ø	4,159
ISB	63, 201	56,144	7,057
MOTOR POOL	20, 508	3, 912	16,596
OFFICE EQUIPMENT	2, 189	920	1,269
FEDERAL SURPLUS	2, 228	1,611	617
CENT MNTNCE-REVOLVING	1,947	920	1,027
MOVERS & DELIVERY	3, 044	2, 531	513
TELECOMMUNICATIONS	10, 160	920	9,240
RESOURCE RECOVERY	964	690	274
MICROGRAPHICS	4,827	3,682	1,145
CENTRAL STORES	15, 675	3, 221	12,454
DOCUMENTS & REGISTER	7, 825	3, 912	3,913
ADDRESSING & INSERT	2,110	1,611	499
PRINTING	23, 696	9, 895	13,801
COMMUTER VAN	652	230	422
CAPITOL PARKING	3, 342	2,074	1,268
OTHER	995	Ø	995
SUB-TOTAL	283,020	170,508	112,512
DIRECT BILLED			
TOTAL	283, 020	170, 508	112,512

# 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 ESTATE MGMT

# SECOND ALLOCATION

# COSTS TO BE ALLOCATED

# EXPENDITURES PER 1986 FINANCIAL INFORMATION

### ALLOCATED ADDITIONS:

ADMINISTRATION	
GENERAL SUPPORT	61,387
REAL ESTATE MANAGEMENT	4,084
MANAGEMENT SERVICES	13,684
STATE AGENCY SERVICES	28, 916
FINANCE	
BUDGET	9,155
ACCOUNTING	17,820
OTHER	6,619
EMPLOYEE RELATIONS	24,110
MEDIATION SERVICES	91
TREASURER	651
PUBLIC SAFETY ADMN	45, 972
STATE AUDITOR-SINGLE AUDIT	9
ISB CREDIT	(637)
TOTAL ALLOCATED ADDITIONS	211,861
TOTAL TO BE ALLOCATED	211,861

# 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 OTHER COST BY FUNCTION	45, 972 165, 889 211, 861	4, 687 4, 687	45, 972 132, 846 178, 818	11,567 11,567	16, 789 16, 789
ALLOCABLE COSTS DISALLOWED	211, 861 (207, 174)	4, 687	178,818 (178,818)	11,567 (11,567)	16, 789 (16, 789)
NET ALLOCATION	4, 687	4, 687	Ø	Ø	0

# ADMINISTRATION-REAL ESTATE MANAGEMENT

# SECOND ALLOCATION

# DETAIL ALLOCATION-LEASING

	ALLOCATION	ALLOCATED	NET
USER DEPARTMENT	UNITS	PERCENT	ALLOCATION
ADMINISTRATION			
MANAGEMENT SVCS	5	<b>0.</b> 68≭	32 19
STATE AGENCY SVCS	5 3 3 4 1	0.41%	
PUBLIC SERVICE	<u> </u>	0. 41%	19 26
ISB MOTOR POOL	4	0.55% 0.14%	6
OFFICE EQUIPMENT REPAIR	i	0.14%	Ğ
FEDERAL SURPLUS	•	0.00%	0
CENT MNTNCE REVOLVING		0.00×	8
MOVERS & DELIVERY		0. 00×	.0
TELECOMMUNICATIONS	Ş	0. 27 <b>%</b>	13
RESOURCE RECOVERY MICROGRAPHICS	1	0. 14% 0. 00%	6 0
CENTRAL STORES	1	0. 14%	- 6
STATE REG-DOCUMENTS	1	0. 14%	6
ADDRESSING & INSERT		0.00%	<b>0</b> -
STATE PRINTER	. 6	0. 82%	38
COMMUTER VAN		0. 00×	0
CAPITOL PARKING	17	0.00% 2.32%	0 109
AGRICULTURE ANIMAL HEALTH BD	17	0.08X	9
ARTS BOARD	i	0. 14×	6
ATTORNEY GENERAL	30	4. 09%	192
AUDITOR	2	0.27≯	13
CAPITOL AREA ARCH PLAN BD		0. 00×	9
CHARITABLE GAMBLING		0.00%	0
COMMERCE COLLEGE NO.	9 13	1.23% 1.77%	58 83
COMMUNITY COLLEGE BD CORRECTIONS	33 ·	4. 50%	211 -
ECONOMIC SECURITY	114	15. 55%	729
EDUCATION	8	1.09%	51
EDUCATION-VO-TECH		0. 00×	.0
EMPLOYEE RELATIONS	2	0. 27≴	13
ENERGY, ECONOMIC DVLP	20	2.73 <b>%</b> 0.82%	128 38
FINANCE GOVERNOR	6 6	0.82%	38 38
HANDICAPPED COUNCIL	3	0.41%	19
HEALTH	9	1.23%	58
HEALTH LIC BDS			
MEDICAL EXAMINERS	1	0.14%	6
NURSING	1	0.14%	6
PHARMACY DENTISTRY	1	0.14% 0.14%	6
CHIROPRACTORS	1 1	0. 14×	6 6
PSYCHOLOGY	i	0.147	Ğ
OPTOMETRY	ī	0.14%	6 6
NURSING HOME ADM	1	0. 14×	6
PODIATRY		0.00%	0
VETERINARY MEDICINE	1 3	<b>0.</b> 14%	6
HEARING EXAMINER		<b>0.</b> 41%	19 6
HIGHER ED COORD BD	1	0.14%	0

# ADMINISTRATION-REAL ESTATE MANAGEMENT

### SECOND ALLOCATION

# DETAIL ALLOCATION-LEASING

ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
10 1 1 2 12 1 2 1 5 2 62	0.00% 0.00% 1.35% 0.14% 0.14% 0.27% 1.64% 0.00% 0.14% 0.00% 0.27% 0.14% 0.64%	0 64 6 13 77 6 0 13 6 32 13 
1 8 8 1 1 2 1 1 4 1 2 3 3 1 4 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2 1 2	0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.14% 1.09% 0.14% 1.09% 0.14% 1.91% 0.27% 0.27% 0.44% 1.91% 0.27% 0.44% 2.59% 0.00% 0.00% 0.00% 0.00%	90 90 90 90 90 90 90 90 90 90 91 91 91 91 91 92 92 92
733	100.00%	4, 687
	100 1 1 2 1 2 1 2 1 2 1 2 3 2 3 3 4 4 1 4 2 1 2 1 2 1 2 1 2 1 4 2 3 2 3 3 4 4 1 4 2 1 2 1 2 5 1 9 1 3 1 3 1 4 1 4 1 2 1 1 5 1 2 5 1 9 1 3 1 3 1 4 1 4 1 1 2 1 1 2 1 2 1 2 1 2 1 2 1 2	UNITS    0.00x   0.00x   0.00x   1.35x   1   0.14x   1   0.00x   0.00x

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1984 SOURCE: REAL ESTATE UNIT RECORDS

# ADMINISTRATION-REAL ESTATE MANAGEMENT

# SECOND ALLOCATION

# DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION  MANAGEMENT SVCS STATE AGENCY SVCS PUBLIC SERVICE ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MINTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION EDUCATION EDUCATION ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS	32 19 19 26 66 88 88 109 109 123 128 128 138 19 19 19 19 19 19 19 19 19 19 19 19 19	32 199 199 26 66 90 199 62 199 68 199 128 128 128 128 128 128 128 128 128 128
MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	6 6 6 6 6 6 6 9 6 9 6	666666666669696

# ADMINISTRATION-REAL ESTATE MANAGEMENT

# SECOND ALLOCATION

# DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD	9 9 64 6 6	0 64 6 6
IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE	13 77 6 0	13 77 6 0
MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES	13 6 32 13 3 <del>9</del> 6	13 6 32 13 — 396
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY	8 8 8	0 0 0
ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING	0 0 0 5 51	0 0 6 51
POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE	51 6 78 <b>0</b> 6	51 6 7 <b>80</b> 6
PUBLIC UTIL COMM RACING COMMISSION REVENUE > SECRETARY OF STATE SENTENCE GUIDELINES	13 6 9 <b>8</b> 13 19	13 6 9 <b>8</b> 13 19
STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT	13 211 9 <b>0</b> 6	13 211 90 6
TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS	262 13 6 0 32	262 13 6 0 32
WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER	6 160 121 0	6 160 121 0 0
ZOO OTHER	0 92	0 92 4 697
TOTAL	4, 687	4,687

# 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 1986 FINANCIAL INFORMATION

### ALLOCATED ADDITIONS:

ADMINISTRATION	
GENERAL SUPPORT REAL ESTATE MANAGEMENT	20,313 32
MANAGEMENT SERVICES	6, 307 5, 868
STATE AGENCY SERVICES FINANCE	5, 868
BUDGET ACCOUNTING	3,136
OTHER	7, 172 2, 135
EMPLOYEE RELATIONS MEDIATION SERVICES	7,390 26
LEGISLATIVE AUDIT	0
TREASURER ATTORNEY GENERAL	262 0
LABOR AND INDUSTRY-WKRS COMP ISB CREDIT	Ø (3,475)
15B CREDIT	(3,4/3)
TOTAL ALLOCATED ADDITIONS	49, 166
TOTAL TO BE ALLOCATED	49, 166

# SCHEDULE 21.3

# STATE OF MINNESOTA

# ADMINISTRATION-MEMT 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	49, 166	2,649	5, 234	507	32,719	2,244	5, 813
COST BY FUNCTION	49, 166	2,649	5, 234	507	32,719	2, 244	5,813
ALLOCABLE COSTS DISALLOWED	49, 166 (5, 813)	2,649	5, 234	507	32,719	2,244	5, 813 (5, 813)
NET ALLOCATION	43, 353	2,649	5, 234	507	32,719	2,244	. 0

# ADMINISTRATION-MANAGEMENT SERVICES

# SECOND ALLOCATION

# DETAIL ALLOCATION-RECORDS CENTER

·	ALLOCATION	ALLOCATED	NET
USER DEPARTMENT	UNITS	PERCENT	ALLOCATION
ADMINISTRATION			
STATE AGENCY SVCS	1,573	5.07%	134
PUBLIC SERVICE	11	0.04%	1
ISB	20	0.06%	2
MOTOR POOL		0.00%	
OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS		0. 00% 2. 00%	0
CENT MNTNCE REVOLVING		0.00x	i d
MOVERS & DELIVERY		0.00%	Ø <b>9</b>
TELECOMMUNICATIONS		0.00%	Ö
RESOURCE RECOVERY	-	0.00%	ē
MICROGRAPHICS		0.00×	. 0
CENTRAL STORES		0.00%	0
STATE REG-DOCUMENTS		0.00%	Ø
ADDRESSING & INSERT STATE PRINTER	- 11	0. 00% 0. 04%	_ 0
COMMUTER VAN	11	0. 00%	1 0
CAPITOL PARKING		0.00%	ő
AGRICULTURE	776	2.50%	66
ANIMAL HEALTH BD		0.00%	-0
ARTS BOARD	35	0.11%	3
ATTORNEY GENERAL	1,366	4. 40%	117
AUDITOR		0.00%	0
CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING		0.00%	0
COMMERCE	134	0.00% 0.43%	<b>0</b> 11
COMMUNITY COLLEGE BD	4	0. 43A 0. 01X	0
CORRECTIONS	782	2.52%	67
ECONOMIC SECURITY	3, 896	12.55%	332
EDUCATION	<sup>234</sup>	0.75%	20
EDUCATION-VO-TECH		0. 00%	8
EMPLOYEE RELATIONS	. 32	0.10%	. 3
ENERGY, ECONOMIC DVLP	103	0.33%	9
FINANCE GOVERNOR	2, 443 17	7.87% 0.05%	2 <b>08</b> 1
HANDICAPPED COUNCIL	17	0. 05%	1
HEALTH	1, 135	3.66%	97
HEALTH LIC BDS	-4	4, 45.	
MEDICAL EXAMINERS		0. 00×	0
NURSING	217	0.70%	19
PHARMACY		0.00%	0
DENTISTRY		0.00%	Ø
CHIROPRACTORS PSYCHOLOGY		0.00% 0.0 <del>0%</del>	· 0
OPTOMETRY		0.00x	9
NURSING HOME ADM		0.00%	ő
PODIATRY		0.00%	ě
VETERINARY MEDICINE		0.00%	0
HEARING EXAMINER	3 <b>03</b>	0.98%	26
HIGHER ED COORD BD	1	.00%	0

### ADMINISTRATION-MANAGEMENT SERVICES

# SECOND ALLOCATION

# DETAIL ALLOCATION-RECORDS CENTER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE	813 257	0.00% 2.62%	9 69
HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD	257	0.83% 0.00% 0.00%	22 0 0
IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT	3, <b>0</b> 94	0. 00% 9. 97% 0. 60%	0 264 16
LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS	117 1,639	0.38% 0.00% 5.28%	10 0 140
MECC MUNICIPAL BOARD NATURAL RESOURCES	66 3 <b>8</b> 2	8. 00% 8. 21% 8. 97%	9 6 26
NON-HEALTH LIC BDS BOXING		0. 00%	- 0 0
BARBERS ELECTRICITY ARCHITECTS & ENG	571	0.00% 1.84% 0.00%	4 <u>9</u> 8
ABSTRACTORS ACCOUNTANCY PEACE OFFICERS		6. 98% 6. 88% 8. 98%	0 8 0
PLANNING POLLUTION CONTROL PUB EMP RET ASSN	88 1 <b>6</b> 9	0. 28% 0. 35% 0. 30%	8 9 0
PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM	123	0. 90% 0. 40% 0. 60%	. 19 
RACING COMMISSION REVENUE SECRETARY OF STATE	2, 44 <b>0</b> 431	0.00% 7.86% 1.39%	9 208 37
SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM	4 122	0.00% 0.01% 0.39%	0 0 10
SUPREME COURT TEACHERS RETIREMENT	42 25	0. 14% 0. 08%	2 0
TRANSPORTATION TRANSPORTATION REG BD TREASURER	3 292	0.00% 0.01% 0.94%	<b>0</b> 25
UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD		0. 00% 0. 00% 0. 00%	0 0 0
WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS	5, 6 <b>0</b> 5 1, 324	18. 06% 4. 27% 0. 00%	478 113 0
World trade center Zoo Other	279	0. 00% 0. 00% 0. 90%	0 0 25
TOTAL	31,040	1 <b>00.00</b> %	2,649

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF JUNE 30, 1984 SOURCE: DIVISION RECORDS

# ADMINISTRATION-MANAGEMENT SERVICES

# SECOND ALLOCATION

# DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION STATE AGENCY SVCS PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING	563 550 5,179 1,036 328 89 1 116 2 27 116 162 152 26 395	0. 12x 0. 12x 1. 10x 0. 22x 0. 07x 0. 02x 0. 02x 0. 02x 0. 01x 0. 02x 0. 03x 0. 03x 0. 03x	66 58 12 4 1 0 1 2 2 0 4 0 0
AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION - VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP	4,286 230 124 3,269 538 29 1,704 61,038 30,395 7,155 10,254	0.91x 0.05x 0.03x 0.70x 0.11x 0.01x 0.36x 13.02x 6.48x 1.53x 2.19x 0.26x 0.39x	48 3 1 36 6 0 19 681 339 80 114 0 13
FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH	1,180 534 113 8,307	0.25% 0.11% 0.02% 1.77%	13 6 1 93
HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	105 217 85 68 19 13 15 53 1 12 674 607	0.02x 0.05x 0.02x 0.01x .00x .00x .00x .00x .00x .14x .00x	1 1 1 0 0 0 1 0 8 7

# ADMINISTRATION-MANAGEMENT SERVICES

# SECOND ALLOCATION

#### DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATIVE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	53 1,112 541 76 296 1,923 3,030 694 1,318 222 4,342 858 50 34,812	0.01% 0.24% 0.12% 0.02% 0.06% 0.41% 0.65% 0.15% 0.28% 0.28% 0.93% 0.18% 0.01% 7.43%	1 12 6 1 3 21 34 8 15 2 48 10 1 389
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN	15 49 213 90 1 57 83 1,932 5,666	.00% 0.01% 0.05% 0.02% .00% 0.01% 0.02% 0.41% 1.21%	1 2 1 0 1 22 63
PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT	19,851 1,494 500 34 8,194 539 46 332 101,949 1,295	4.23% 0.32% 0.11% 0.01% 1.75% 0.11% 0.01% 0.07% 21.74% 0.28% 0.08%	222 17 6 9 91 6 1 4 1,138
TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MEMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	51, 057 45 209 8, 585 266 13, 255 56, 153 98	10.89% 0.01% 0.04% 1.83% 0.06% 2.83% 11.98% 0.02%	570 1 2 0 96 3 148 627 1 0 43
TOTAL	481 468, 848	0. 10% 100. 00%	5, 23 <del>4</del>

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF SEPTEMBER 1, 1984 SOURCE: FIXED ASSET SUMMARY REPORT

# ADMINISTRATION-MANAGEMENT SERVICES

# SECOND ALLOCATION

### DETAIL ALLOCATION-CONTRACT MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION STATE AGENCY SVCS PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION EDUCATION EDUCATION EDUCATION ENPROYE RELATIONS ENPROYER RELATIONS E	525 1 2 15 171 355 1,720 153 1 11 695 44	PERLENT  0.00x	ALLUCATION  9 9 9 9 9 9 9 9 1 9 1 9 1 9 1 1 9 1 1 9 9 1 1 9 1
HEALTH HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	238 1 11 26	2.88x 0.00x 0.00x 0.00x 0.01x 0.00x 0.00x 0.00x 0.00x 0.00x 0.00x 0.00x 0.00x	15 0 0 0 0 0 0 0

# ADMINISTRATION-MANAGEMENT SERVICES

### SECOND ALLOCATION

### DETAIL ALLOCATION-CONTRACT MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE	19 13 6 24 280 7	0.00% 0.23% 0.16% 0.07% 0.29% 3.38% 0.00% 0.00%	0 1 1 0 1 17 0 0
MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES	6 2 553	0. 07% 0. 02% 0. 00% 0. 00% 6. 68%	0 0 0 0 34
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY	49	8. 86% 8. 86% 8. 55% 8. 96%	- 0 0 3
ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING	1 1 121	0. 01% 0. 01% 0. 00% 1. 46%	0 0 8 0 7
POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM	91 232 11 2	1.107 0.00% 2.80% 0.13% 0.02%	6 0 14 1 0
RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT	13	ፀ. 05% ፀ. 16% ፀ. ወፀ% ፀ. ወፀ% ፀ. ወፀ%	0 1 0 0
STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD	69 39 2 2,178	0. 83% 0. 47% 0. 92% 26. 33% 0. 01%	4 2 0 133 0
TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD	16 64 439	0. 01% 0. 00% 0. 19% 0. 17% 5. 31%	0 0 1 4 27
WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEAL WORLD TRADE CENTER ZOO OTHER	.S 1	0.00% 0.01% 0.00% 0.22%	0 0 0 1 3
other Total	14 8,273	0.17% 100.00%	5 <b>0</b> 7

ALLOCATION BASIS: NUMBER OF CONTRACTS PROCESSED IN 1983-84 SOURCE: DIVISION REPORT

# ADMINISTRATION-MANAGEMENT SERVICES

# SECOND ALLOCATION

# DETAIL ALLOCATION-TELECOMMUNICATIONS

HEED DEDOOTMENT	ALLOCATION	ALLOCATED	NET
USER DEPARTMENT	DULIE	PERCEIVI	HELLICHTION
USER DEPARTMENT  ADMINISTRATION STATE AGENCY SVCS PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER	12,406 1,443,647 133,737 4,293 750 3,308 0 194 906 2,017 2,037 8,699 - 0,5,930 371 842 171,324 11,652 7,674 195,254 23,508 2,093	0.01% 0.02% 0.02%	ALLOCATION  35 4,045 375 12 2 9 0 1 0 3 6 6 6 7 17
CAPITOL PARKING AGRICULTURE	842 171,324	0.01% 1.47%	2 48 <b>0</b>
ANIMAL HEALTH BD	11,652	0. 10% 0. 07%	33 21
ATTORNEY GENERAL	195, 25 <u>4</u>	1.67%	547
AUDITOR CAPITOL AREA ARCH PLAN BD	23, 508 2, 093	0. 20% 0. 02%	66 6
CHARITABLE GAMBLING	-, -0	0.00%	0
COMMERCE COMMINITY COLLEGE RD	82,889 583,164 382,083 1,094,687 252,029 51,213 34,286 189,271 86,293 86,351 5,751 215,102	0.71% 4.99%	232 1,634
CORRECTIONS	382, 083	3.27	1.070
ECONOMIC SECURITY	1, 894, 687	9.37% 2.16%	3, 067 706
EDUCATION-VO-TECH	<sup>*</sup> 252, 029 51, 213	2. 167 0. 44%	143
EMPLOYEE RELATIONS	34.286	0. 29%	96
ENERGY, ECONOMIC DVLP	189, 271	1.62%	530
FINANCE	86,293	0.74%	242
LONDICODOED COLNICII	5 751	0.74% 0.05%	2 <b>4</b> 2 16
HEALTH	215-102	1.84%	5 <b>03</b>
HEALTH LIC BDS	mawy a wa		
MEDICAL EXAMINERS	4, 827	0.03×	11
NURSING	4,498	0.04%	13
PHARMACY	2, 198	0.02×	6
CHIPODPACTORS	1, /05 575	0.01× .00×	5 2 1 1 3
PSYCHOLOGY	367	. 00%	i
OPTOMETRY	484	.00%	ī
Nursing home adm	1,167	0.01≭	3
PODIATRY	4, 027 4, 498 2, 198 1, 706 575 367 484 1, 167 430 503 18, 533	.00%	1
VETERINARY MEDICINE	503 10 522	.00%	1 52
HEARING EXAMINER HIGHER ED COORD BD	18, 533 38, 524	0.16% 0.33%	52 1 <b>08</b>
	•		

### ADMINISTRATION-MANAGEMENT SERVICES

# SECOND ALLOCATION

# DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	84, 825 26, 019 3, 065 18, 467 34, 456 115, 919 20, 186 496, 186 9, 826 41, 852 102, 990 2, 213 696, 090	0.00% 0.73% 0.22% 0.03% 0.16% 0.30% 0.99% 0.17% 4,25% 0.08% 0.36% 0.36%	238 73 9 52 97 325 57 1,390 28 117 289 6 1,950
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION TRANSPORTATION REG BD TREASURER	700 815 9, 946 2, 504 1, 688 5, 717 76, 509 213, 458 25, 661 792, 889 27, 510 11, 630 3, 700 342, 188 13, 017 1, 981 7, 214 1, 214, 626 64, 358 16, 587 953, 674 2, 475 9, 989	0.01% 0.01% 0.09% 0.02% 0.05% 0.05% 0.05% 0.56% 1.83% 0.22% 6.79% 0.24% 0.11% 0.02% 0.06% 10.40% 0.15% 0.14% 0.17% 0.02% 0.02%	2 28 28 7 0 5 16 214 598 72 2, 221 77 33 10 959 36 20 3, 403 180 2, 672 2, 672
UNIV OF MINN VETERANS AFFAIRS WASTE MEMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	5, 56, 678 23, 311 371, 352 464, 996 2, 297 0 56, 979 85, 196	0.00x 0.49x 0.20x 3.18x 3.98x 0.02x 0.00x 0.49x 0.73x	159 65 1,040 1,303 6 0 160 237

ALLOCATION BASIS: 1983-84 TELEPHONE CHARGES (OBJECT CODE 202) SOURCE: COMPUTER REPORT

# ADMINISTRATION-MANAGEMENT SERVICES

# SECOND ALLOCATION

### DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION STATE AGENCY SVCS PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS	90 58 112 27 0	0.33% 0.21% 0.41% 0.10% 0.00%	7 5 9 2 0
CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS	Ø 0 24 0 0 8 10	0.00x 0.00x 0.00x 0.00x 0.00x 0.00x	0 0 2 0 0
ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL	32 0 0 636 173 20	0.04% 0.12% 0.00% 0.00% 2.32% 0.63% 0.67% 0.11%	- 1 3 0 52 14 2
AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY	3 47 47 6 0 426 1,986 1,086 1,423	0.17x 0.02x 0.00x 1.55x 6.94x 3.95x 5.18x	2 2 4 0 35 156 89 116
EDUCATION EDUCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL	970 0 136 101 204 7 11	3.53% 0.00% 0.50% 0.37% 0.74% 0.03% 0.04%	79 0 11 8 17 1
HEALTH HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY	1,111 26 121 47 37 9	4.04% 0.09% 0.44% 0.17% 0.13% 0.03% 0.05%	91 2 10 4 3 1
OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	9 15 5 9 84 25	0.03% 0.05% 0.02% 0.03% 0.31% 0.09%	1 1 1 0 1 7 2

# ADMINISTRATION-MANAGEMENT SERVICES

### SECOND ALLOCATION

### DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH IC RDS	9 227 33 6 66 19 284 9 9 94 0 26 1,352	6. 00% 0. 12% 0. 12% 0. 02% 0. 24% 0. 04% 1. 03% 0. 00% 0. 19% 3. 62% 0. 00% 0. 09% 4. 92%	193 955 123 964 81 002
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MEMT BD	13 44 76 30 6 27 41 141 283 71 1,250 89 4 0 1,292 149 6 144 5,685 86 118 2,259 0 44 0 138	0.05% 0.16% 0.28% 0.11% 0.02% 0.15% 0.15% 0.55% 0.55% 0.00% 4.70% 0.00% 4.70% 0.02% 0.02% 0.02% 0.00% 0.00%	- 1 4 6 2 9 2 3 12 2 3 10 2 7 9 10 10 10 10 10 10 10 10 10 10 10 10 10
WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER TOTAL	1,010 2,138 0 0 130 91 27,470	3.68x 7.78x 0.00x 0.00x 0.47x 0.33x	83 175 0 0 11 7

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN 1983-84 SOURCE: DIVISION RECORDS

# ADMINISTRATION-MANAGEMENT SERVICES

# SECOND ALLOCATION

# DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS CENTER	INVENTORY MANAGEMENT	CONTRACT MANAGEMENT	TELE COMM	FORMS MANAGEMENT
ADMINISTRATION STATE AGENCY SVCS PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAI FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ( ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN B CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION—VO—TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS	182 4, 057 444 26 10 0 2 3 7 8 27 1 25 1 25 1 27 702 76 298 2, 481 1, 587 3, 700 483 124 610 483 251 19 899	134 200 000 000 000 000 000 000 000 000 00	6682410100122040040083166009919190163380410321613	999999999999999991919192599133195	35 4, 375 24 375 12 90 10 3 66 24 483 21 1, 970 1,	7592000020001130024224005696969018711191
MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	14 44 11 9 3 2 5 1 2 94 119	9 19 9 9 9 9 26 9	1 2 1 1 0 0 0 1 0 8 7	000000000000000000000000000000000000000	11 13 5 2 1 1 52 108	2 10 4 3 1 1 1 1 0 1 7 2

# ADMINISTRATION-MANAGEMENT SERVICES

# SECOND ALLOCATION

# DEPARTMENTAL COST ALLOCATION SUMMARY

TOTAL	RECORDS CENTER	INVENTORY MANAGEMENT	CONTRACT MANAGEMENT	TELE COMM	FORMS MANAGEMENT
1 339 105 10 61 136 646 81 1,415 34 386 299 15 2,509	9 59 22 9 9 264 16 19 9 149 9 6 26	12 6 13 21 34 8 15 2 48 10 389	1 1 17 0 0 0 0 0 0 0 34	238 73 9 52 97 325 57 1,390 28 117 289 6 1,950	19 30 55 123 00 4 81 0 110
3 7 88 10 0 8 263 699 78 2,559 112 39 10 1,365 91 7 36 5,019 207 62 3,560 8 59 0 267 72 1,776 2,218 7 0 215 279 0	99999999999999999999999999999999999999	1 22 1 22 1 22 1 22 1 22 1 22 1 3 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4	9033000760410001300042033000147000013	2 2 2 8 7 7 9 5 16 214 598 72 2217 73 3 180 462 672 78 9 159 65 1,303 6 9 160 237	14620232362700623246471050401108357000117
43, 353	2,649	5, 234	507	32,719	2,244
	1 339 105 106 61 136 646 81 1, 415 34 386 299 15 2, 509 78 88 20 263 699 78 2, 559 207 62 3, 560 8 59 267 72 1, 776 2, 218 70 215 279 0	TOTAL CENTER  1	TOTAL CENTER MANAGEMENT  1 339 69 12 105 22 6 10 0 1 136 0 21 646 264 34 81 16 8 1,415 10 15 34 0 2 386 140 48 299 0 10 255 6 389  3 0 0 0 7 0 1 88 49 2 10 0 0 1 8 0 0 1 8 0 0 1 263 8 22 699 9 63 78 0 0 22 112 10 17 39 0 6 10 0 0 0 1,365 208 91 17 39 0 6 1,365 208 91 17 39 0 6 1,365 208 91 17 36 0 0 1,365 208 91 17 37 0 1 38 0 0 267 0 0 267 0 96 72 0 3 1,776 478 148 2,218 113 627 7 0 0 215 0 0 43 279 25 7	TOTAL CENTER MANAGEMENT MANAGEMENT  1	TOTAL. CENTER MANAGEMENT MANAGEMENT COMM  1 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

# 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 1986 FINANCIAL INFORMATION

### ALLOCATED ADDITIONS:

ADMINISTRATION	_
GENERAL SUPPORT	22,743
REAL ESTATE MANAGEMENT	19
MANAGEMENT SERVICES	182
STATE AGENCY SERVICES	5, 545
FINANCE	
BUDGET	4,260
ACCOUNTING	12,841
OTHER	2,588
EMPLOYEE RELATIONS	6,058
MEDIATION SERVICES	23
LEGISLATIVE AUDIT	Ø
TREASURER	469
ATTORNEY GENERAL	Ø
LABOR AND INDUSTRY-WKRS COMP	Ø
ISB CREDIT	(5, 595)
	7
TOTAL ALLOCATED ADDITIONS	49, 133
TOTAL TO BE ALLOCATED	49,133

# 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	49, 133	33, 946 :	5, 416	9, 771
COST BY FUNCTION	49, 133	33, 946	5, 416	9, 771
ALLOCABLE COSTS DISALLOWED	49, 133	33, 946	5, 416	9, 771
NET ALLOCATION	49, 133	33, 946	5, 416	3,771

# ADMINISTRATION-STATE AGENCY SERVICES

# SECOND ALLOCATION

# DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
USER DEPARTMENT  ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MITNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING FXAMINER	124 468 43 23 3 6 6 20 23 150 87 9 67 31 37 387 66 20 227 3,599 2,962 3,820 1,238 157 156 1,162 1,577	0.26x 0.97x 0.09x 0.01x 0.01x 0.01x 0.01x 0.04x 0.08x 0.08x 0.08x 0.08x 0.08x 0.08x 0.04x	87 330 16 2 4 4 14 127 113 61 6 47 2 13 1,246 273 46 2,534 2,086 2,534 2,086 2,690 872 111 110 818 177 76 20 1,111
MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	21 18 11 32 4 9 3 3 3 4 149 179	0.04% 0.04% 0.02% 0.07% 0.01% 0.01% 0.01% 0.02% 0.01% 0.01% 0.01% 0.01% 0.01%	15 13 8 23 3 3 6 2 2 3 1 <b>0</b> 5 126

# ADMINISTRATION-STATE AGENCY SERVICES

### SECOND ALLOCATION

# DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION	ALLOCATED	NET
	UNITS	PERCENT	ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON—HEALTH IC RDS	0 167 59 10 30 487 587 31 20 34 351 903 35 3,891	0.00% 0.35% 0.12% 0.02% 0.06% 1.01% 1.22% 0.06% 0.06% 0.07% 0.73% 1.87% 0.07%	0 118 42 7 21 343 413 22 14 24 247 636 25 _ 2,740
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION REG BD TREASURER UNIV OF MINN	7 25 35 13 3 23 16 439 788 83 2,210 110 41 28 788 99 17 112 4,970 181 99 6,481	0.01x 0.05x 0.07x 0.03x 0.01x 0.05x 0.03x 0.91x 1.63x 0.17x 4.58x 0.23x 0.09x 0.06x 1.63x 0.21x 0.04x 0.23x 10.31x 0.38x 0.21x	5 18 25 9 2 16 11 309 555 58 1,556 77 29 20 555 70 12 79 3,500 127 70 4,564 8
VETERANS AFFAIRS WASTE MSMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	149	0.31x	105
	121	0.25x	85
	2, 124	4.41x	1,496
	2, 432	5.05x	1,713
	13	0.03x	9
	0	0.00x	0
	563	1.17x	396
	443	0.92x	312

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1984 SOURCE: SPECIAL COMPUTER REPORT

### ADMINISTRATION-STATE AGENCY SERVICES

# SECOND ALLOCATION

# DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
USER DEPARTMENT  ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD	UNITS  30 244 17 4 7 4 11 4 3 16 14 17 7 43 1 9 482 355 11 332 122 2	PERCENT  0. 09% 0. 75% 0. 05% 0. 01% 0. 02% 0. 01% 0. 03% 0. 01% 0. 05%	NET ALLOCATION 5 40 3 1 1 1 2 1 0 3 2 3 2 3 1 7 0 1 8 6 2 2 2 8 6 8 6 8 8 8 8 8 8 8 8 8 8 8
CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION—VO—TECH EMPLOYEE RELATIONS ENERGY ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH	12 229 2, 050 1, 770 2, 510 603 76 102 236 122 49 10 642	0.04x 0.70x 6.27x 5.42x 7.68x 1.84x 0.23x 0.31x 0.72x 0.37x 0.15x 0.03x 1.96x	2 38 340 293 416 100 13 17 39 20 8 2
HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	10 18 7 4 2 2 1 2 0 1 57 68	0.03x 0.06x 0.02x 0.01x 0.01x 0.01x 0.01x 0.01x 0.01x 0.00x 0.00x 0.02	2 3 1 1 0 0 0 0 0

### ADMINISTRATION-STATE AGENCY SERVICES

# SECOND ALLOCATION

# DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION	ALLOCATED	NET
	UNITS	PERCENT	ALLOCATION
HIGHER ED FAC AUTH	2	0. 01%	<b>9</b>
HOUSING FINANCE	12 <del>4</del>	0. 38%	21
HUMAN RIGHTS	65	0. 20%	11
INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY	7	0. 02%	1
	30	0. 09%	5
	74	0. 23%	12
	326	1. 00%	54
LEGISLATIVE AUDIT	72	0. 22%	12
LEGISLATURE	0	0. 00%	0
MEDIATION SVCS	24	0. 07%	4
MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES	296	0. 91%	49
	140	0. 43%	23
	4	0. 01%	1
	1,592	4. 87%	_ 264
NON-HEALTH LIC BDS BOXING BARBERS	2 3	0. 01% 0. 01%	- 0 0
ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY	18 5 0 4	0. 06% 0. 00% 0. 00% 0. 01%	3 1 0
PEACE OFFICERS PLANNING POLLUTION CONTROL	9	0. 03%	1
	119	0. 36%	2 <b>0</b>
	358	1. 10%	59
PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM	0 1,646 88 29	0. 00% 5. 04% 0. 27% 0. 09%	273 15 5
RACING COMMISSION	8	0. 02%	1
REVENUE	9 <b>95</b>	3. 04%	165
SECRETARY OF STATE	36	0. 11%	6
SENTENCE GUIDELINES	3	0.01%	0
STATE RETIREMENT	42	0.13%	7
STATE UNIV SYSTEM	4, 137	12.66%	686
SUPREME COURT	130	0.40%	22
TEACHERS RETIREMENT	56	0. 17≭	9
TRANSPORTATION	4, 439	13. 58≭	736
TRANSPORTATION REG BD	8	0. 02≭	1
TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD	20	0. 06%	3
	0	0. 00%	0
	368	1. 13%	61
	31	0. 09%	5
WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER	804	2. 46%	133
	6, 060	18. 54%	1,004
	9	0. 03%	1
	9	0. 03%	1
ZOO	155	0.47×	26
OTHER	339	1.04×	59
TOTAL	32, 684	100.00%	5, 416

ALLOCATION BASIS: AGENCY SAME LEVEL REQUEST F.Y.1986 SOURCE: BBS POSITION REPORT

# ADMINISTRATION-STATE AGENCY SERVICES

# SECOND ALLOCATION

# DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MINICE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUNER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION EDUCATION EDUCATION EDUCATION FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH LICE RES	6, 924 0 43, 399	0.31x 0.03x 0.01x 0.00x	31 3 1 0 5 0 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1
HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	2, 467 8, 851 0 0 174 0 0 0 315 92, 593	0.05x 0.17x 0.00x 0.00x 0.00x 0.00x 0.00x 0.00x 0.00x 0.00x	5 16 0 0 0 0 0 0 0

# ADMINISTRATION-STATE AGENCY SERVICES

### SECOND ALLOCATION

### DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	44, 375 12, 209 622 1, 200 92, 421 3, 099 6, 233 7 10, 520 846 335, 109	0.00x 0.83x 0.23x 0.01x 0.02x 0.00x 0.06x 0.00x 0.12x 0.20x 0.20x	82 22 1 2 0 170 6 0 11 0 19 2 616
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION TRANSPORTATION TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MEMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER	322 1,990 0 117 9,622 3,399 29,352 179 75,358 1,379,794 2,453 3,743 1,702 955,987 37,187 400 49,704 38,715 34,233 69,035 163,015 1,819 1,417 0 7,057 14,969 652,627 0 1,281	0.01% 0.04% 0.00% 0.00% 0.00% 0.18% 0.05% 0.05% 1.42% 25.94% 25.97% 0.07% 0.03% 17.97% 0.01% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03% 0.03%	1 4 9 9 1 38 2, 535 5 7 3 1, 756 68 1 91 63 127 299 3 3 9 13 27 1, 199 9 2 9 9
ZOO OTHER TOTAL	0 18, 236 5, 318, 655	0.00% 0.34% 100.00%	9,771

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGES F.Y. 1984 SOURCE: SPECIAL COMPUTER REPORT

# ADMINISTRATION-STATE AGENCY SERVICES

# SECOND ALLOCATION

# DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	- TOTAL	PROCURE	EMPLOYEE ASSIST	CENTRAL MAIL
ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS	123 373 34 17 8 5 6 15 1 30 116 121 7 56 2 18 1,506 41 28 408 88 15 2 333 2,947 23,141 11,453 160 218 1,357 452 106 406 1,244	87 330 30 16 24 4 14 127 113 61 61 647 213 1,246 22 26 273 46 14 0 1,534 2,086 2,534 2,086 2,534 2,086 2,534 2,111 110 818 177 76 111 110 818 177 111 111 111 111 111 111 111 111	50 40 31 11 21 03 22 17 04 21 34 20 34 20 34 20 10 11 11 12 10 10 10 10 10 10 10 10 10 10 10 10 10	31 31 31 31 31 31 31 30 43 43 43 43 43 43 43 43 43 43 43 43 43
MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	22 32 9 24 3 3 6 2 2 2 3 115 307	15 13 8 23 3 6 2 2 3 105 126	2 3 1 0 0 0 0 0 9	5 16 0 0 0 0 0 0 0 1 170

# ADMINISTRATION-STATE AGENCY SERVICES

# SECOND ALLOCATION

# DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	EMPLOYEE ASSIST	CENTRAL MAIL
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	0 221 75 9 28 355 637 40 14 39 296 678 28	118 42 7 21 343 413 22 14 24 247 636 25 2,740	0 21 11 5 12 54 12 0 4 49 23 1 264	82 22 1 2 0 170 6 0 11 0 19 2 616
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION TRANSPORTATION TRANSPORTATION TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MEMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WERS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	6 22 28 10 2 35 18 383 614 196 4, 364 97 41 24 2, 476 137 177 4, 257 212 206 5, 599 12 50 179 117 2, 828 2, 717 2, 828 2, 717	18 25 9 26 16 13 30 55 55 70 29 55 70 12 79 3, 56 4, 56 4, 56 4, 56 4, 713 105 1, 496 1, 713 396 312	00 3 1 20 59 273 155 165 6 7 682 736 133 1,004 1 126 59	14000018640855736811137993303779020035
TOTAL	49, 133	33, 946	5, 416	9,771

# 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 23.2

# STATE OF MINNESOTA

# FINANCE-FISCAL MGMT & ADMN

# SECOND ALLOCATION

# COSTS TO BE ALLOCATED

# EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986

### 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	38 483 452 127,459 20,330 41,414 6,983 14,781 41,821 1,513 18,271 126 (69,971)
TOTAL ALLOCATED ADDITIONS	203,745
TOTAL TO BE ALLOCATED	203,745

## 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
ALLOCATED ADDITIONS	203, 745	203, 745
COST BY FUNCTION	203, 745	203, 745
ALLOCABLE COSTS DISALLOWED	2 <b>0</b> 3, 745	203,745
NET ALLOCATION	203, 745	203, 745

## SCHEDULE 23.4

### STATE OF MINNESOTA

### FINANCE-FISCAL MGMT AND ADMN

### SECOND ALLOCATION

## DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION	ALLOCATED	NET
	UNITS	PERCENT	ALLOCATION
FIN-BUDGET	29	27.36%	55,742
FIN-ACCOUNTING	52	49.06%	99,950
FIN-OTHER	25	23.58%	48,053
TOTAL	106	100.00%	203.745

ALLOCATION BASIS: AGENCY SAME LEVEL REQUEST F.Y. 1986 SOURCE: BBS POSITION REPORT

## SCHEDULE 23.5

## STATE OF MINNESOTA

## FINANCE-FISCAL MGMT AND ADMN

## SECOND ALLOCATION

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET FIN-ACCOUNTING FIN-OTHER	55, 742 99, 950 48, <i>0</i> 53	55,742 99,950 48,053
TOTAL ALLOCATED	203,745	203,745

## 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

EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN LEGISLATIVE AUDIT	55, 742 30, 644
TOTAL ALLOCATED ADDITIONS	86,386
TOTAL TO BE ALLOCATED	86.386

## 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	86, 386	63,014	22,012	1,-360
COST BY FUNCTION	86, 386	63,014	22,012	1,360
ALLOCABLE COSTS DISALLOWED	86,386 (1,360)	63, 014	22,012	1,360 (1,360)
NET ALLOCATION	85, 026	63, 014	22,012	0

### FINANCE-BUDGET

## SECOND ALLOCATION

## DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
USER DEPARTMENT  ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION-VO-TECH EMPLUYEE RELATIONS ENERGY, ECONOMIC DVLP GOVERNOR HANDICAPPED COLNCIL HEALTH HEALTH LIC BDS MEDICAL EXAMINERS NURSING		PERCENT  0. 15% 0. 55% 1. 29% 0. 10% 0. 05% 0. 08% 0. 04% 0. 72% 0. 02% 0. 09% 0. 97% 0. 30% 0. 04% 1. 07% 0. 03% 0. 10% 1. 67% 0. 09%	ALLOCATION  92 346 813 62 30 50 25 453 13 56 610 192 - 24 676 21 62
CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION-VO-TECH EMPLUYEE RELATIONS ENERGY, ECONOMIC DVLP GOVERNOR HANDICAPPED COUNCIL HEALTH	27, 521 97, 136 96, 896 209, 361 87, 497 14, 583 7, 887 23, 516 3, 173 1, 407 59, 116	0. 19% 0. 02% 0. 00% 1. 27% 4. 47% 4. 46% 9. 64% 4. 03% 0. 67% 0. 36% 1. 08% 0. 15% 0. 06% 2. 72%	799 2,819 2,812 6,075 2,539 423 229 682 92 41
MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	1,672 3,095 1,237 1,273 480 637 551 668 215 478 4,451 7,380	0.08x 0.14x 0.06x 0.06x 0.02x 0.03x 0.03x 0.03x 0.01x 0.02x 0.2x	49 90 36 37 14 18 16 19 6 14 129 214

### FINANCE-BUDGET

### SECOND ALLOCATION

## DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS BOXING	44 11, 118 2, 403 1, 136 1, 126 14, 483 58, 065 1, 415 4, 956 1, 238 12, 263 16, 206	. 00% 0. 51% 0. 11% 0. 95% 0. 95% 0. 67% 2. 67% 0. 23% 0. 26% 0. 75% 0. 75% 0. 03% 8. 64%	1 323 70 33 33 420 1,685 41 144 36 356 470 21 _ 5,447
MON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION VETERANS AFFAIRS WASTE MEMT BD WELFARE—INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER	554 1,550 3,950 1,985 113 1,503 2,953 10,204 19,596 4,290 333,342 5,160 1,476 590 81,626 7,564 3,612 121,620 9,189 2,371 176,641 303 2,093	0. 03% 0. 07% 0. 18% 0. 09% 0. 01% 0. 07% 0. 07% 0. 20% 15. 35% 0. 24% 0. 03% 3. 76% 0. 35% 0. 17% 5. 60% 0. 17% 5. 60%	16 45 115 58 3 44 60 296 569 124 9,673 150 43 17 2,369 219 15 3,529 267 69 5,126
VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	899 21, 812 3, 217 87, 865 78, 261 329 15 20, 789 22, 613	0.04% 1.00% 0.15% 4.05% 3.60% 0.02% .00% 0.96% 1.04%	26 633 93 2,550 2,271 10 0 603 651
191112	mg at a g ware	- TU VUF	ONG DET

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1983-84 SOURCE: COMPUTER REPORT

## FINANCE-BUDGET

### SECOND ALLOCATION

## DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING	17 22 2 5 1 1	0. 27% 0. 36% 0. 03% 0. 08% 0. 02% 0. 02%	60 78 7 18 4
MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER	22 2 5 1 1 1 1 1 2 4 3 7	0. 02% 0. 02% 0. 02% 0. 02% 0. 03% 0. 05% 0. 05%	4 4 4 7 14 - 11 25
COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR	1 121 8 25 46 10	0.02% 0.02% 1.96% 0.13% 0.40% 0.74% 0.16% 0.02%	4 4 431 28 89 164 36
CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION	1 1 37 76 557 115 369 138	0. 02% 0. 60% 1. 23% 9. 00% 1. 86% 5. 97% 2. 23%	132 270 1,982 409 1,313 491
EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS MEDICAL EXAMINERS	22 237 24 6 492	0.36* 3.83* 0.39* 0.10* 7.95*	78 843 85 21 1,751
NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY	2 2 2 2 1 1 2 1 2 7	0. 03x 0. 03x 0. 03x 0. 03x 0. 02x 0. 03x 0. 03x	7 7 7 7 4 4 7
VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	2 7 37	0.03% 0.11% 0.60%	7 25 132

## FINANCE-BUDGET

#### SECOND ALLOCATION

### DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION	ALLOCATED	NET
	UNITS	PERCENT	-ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	1	0. 02x	4
	70	1. 13x	249
	11	0. 18x	39
	17	0. 27x	60
	32	0. 52x	114
	82	1. 33x	292
	154	2. 49x	548
	6	0. 10x	21
	26	0. 42x	93
	4	0. 06x	14
	42	0. 65x	149
	40	0. 65x	142
	3	14. 79x	_ 3,256
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION	22922366 15463 203 1562	0. 03x 0. 03x 0. 15x 0. 03x 0. 03x 0. 05x 1. 07x 2. 49x 0. 10x 3. 28x 0. 24x 0. 10x	7 7 32 7 7 7 11 235 548 21 722 53 21
REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO	201 13 6 16 81 44 5 472 3 10 47 97 14 318 236 2 87	3. 25% 0. 21% 0. 10% 0. 26% 1. 31% 0. 71% 0. 08% 7. 63% 0. 05% 0. 16% 0. 75% 0. 23% 5. 14% 3. 82% 0. 03% 1. 41%	715 46 21 57 288 157 18 1,680 11 36 167 345 50 1,132 840 7 7
OTHER	239	3. 86%	847
TOTAL	6, 186	1 <b>00.</b> 00%	22,012

ALLOCATION BASIS: NUMBER OF AID'S (ALLOTMENT ACCOUNTS) 9-17-84 SOURCE: SPECIAL COMPUTER REPORT

## FINANCE-BUDGET

## SECOND ALLOCATION

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION EDUCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP GOVERNOR HANDICAPPED COUNCIL HEALTH	152 424 820 80 34 54 29 457 17 60 617 206 35 701 25 66 1,481 82 137 601 156 17 931 3,089 4,794 6,484 3,852 914 307 1,525 1,525	92 346 813 62 30 55 453 13 56 610 192 24 676 21 62 1,050 13 0 799 2,819 2,819 2,819 2,819 2,819 2,819 682 92 41 1,715	50770K1  60 78 77 18 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4
HEALTH LIC BDS  MEDICAL EXAMINERS  NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	56 97 43 44 21 22 20 26 10 21 154	49 90 36 37 14 18 16 19 6 14 129 214	7 7 7 7 7 4 4 7 25 132

## FINANCE-BUDGET

## SECOND ALLOCATION

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES MON-HEALTH LIC BDS	5 572 109 93 147 712 2,233 62 237 50 505 612 32 8,703	1 323 70 33 33 420 1,685 41 144 36 356 470 21	4 249 39 60 114 292 548 21 93 14 149 142 11 _ 3, 256
NON-HEALTH LIC BDS  BOXING  BARBERS  ELECTRICITY  ARCHITECTS & ENG  ABSTRACTORS  ACCOUNTANCY  PEACE OFFICERS  PLANNING  POLLUTION CONTROL  PUB EMP RET ASSN  PUBLIC SERVICE  PUBLIC SERVICE  PUBLIC UTIL COMM  RACING COMMISSION  REVENUE  SECRETARY OF STATE  SENTENCE GUIDELINES  STATE RETIREMENT  STATE UNIV SYSTEM  SUPREME COURT  TEACHERS RETIREMENT  TRANSPORTATION  TRANSPORTATION  TRANSPORTATION REG BD  TREASURER  UNIV OF MINN  VETERANS AFFAIRS  WASTE MEMT BD	6, 763 23 52 147 55 10 51 71 531 1, 117 145 10, 395 203 64 24 3, 084 265 36 162 3, 817 424 87 6, 806 20 97 193 978 143	16 45 115 58 3 44 60 296 569 124 9,673 150 43 17 2,359 219 15 3,529 267 69 5,126 9 61 26 633 93	- 3, 236 7 7 7 7 7 7 7 11 235 548 21 722 53 21 7 715 46 21 57 288 157 18 1, 680 11 36 167 345 50
WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER TOTAL	3,682 3,111 17 7 913 1,498 85,026	2, 550 2, 271 10 0 603 651 63, 014	1, 132 840 7 7 310 847

## 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-SAME LEVEL REQUEST F.Y. 1986

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN LEGISLATIVE AUDIT	99, 950 105, 584
TOTAL ALĻOCATED ADDITIONS	205, 534
TOTAL TO BE ALLOCATED	205,534

## SCHEDULE 25.3

## STATE OF MINNESOTA

## FINANCE-ACCOUNTING

## SECOND ALLOCATION

## SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	ACCOUNTIN SERVICES	GENERAL GOV'T
ALLOCATED ADDITIONS	205, 534	193, 628	11,906
COST BY FUNCTION	205, 534	193,628	11,906
ALLOCABLE COSTS DISALLOWED	205, 534 (11, 906)	193,628	11,906 (11,906)
NET ALLOCATION	193,628	193,628	Ø

## FINANCE-ACCOUNTING

## SECOND ALLOCATION

## DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MITNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION EDUCATION EDUCATION EDUCATION EDUCATION ENERGY, ECONOMIC DVLP GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS MEDICAL EXAMINERS	2		,,,,,
PUBLIC SERVICE	3, 168	<b>0.</b> 15%	282
ISB	11,912	0. 55×	1,062
MUTUK PUUL DEETEE ENUTAMENT DENATA	28,015	1. 29% 0. 10%	2,498
FENEROI CURDIUS	1 062	0. 10x 0. 05x	191 93
CENT MNTNCE REVOLVING	1, 733	0. 08×	155
MOVERS & DELIVERY	<sup>2</sup> , 866	0. 04%	77
TELECOMMUNICATIONS	15, 598	0.72⊁	1,391
RESOURCE RECOVERY	463	0.02%	41
MICROGRAPHICS	1, 933	0. 09% 0. 97%	172
CTOTE DECLINENTS	21,022 5 605	0.30%	1,874 589
ADDRESSING & INSERT	842	0. 04×	_ 75
STATE PRINTER	23, 296	1.07%	2,077
COMMUTER VAN	713	0. 03%	64
CAPITOL PARKING	2, 141	0. 10×	191
AGRICULTURE	36, 175	1.67*	3, 225
HUINH HEHLIH BU	1,869	0. 09% 0. 08≭	167 147
ATTORNEY GENERAL	15,052	0. 69%	1,342
AUDITOR	4. 151	0. 19%	370
CAPITOL AREA ARCH PLAN BD	440	9. 02×	39
CHARITABLE GAMBLING	0	0. 00×	8
COMMERCE	27, 521	1.27% 4.47%	2,454
CORRECTIONS	97, 13b	4.4/% 4.454	8,661 8,639
FUNDMIC SECURITY	2010 - 070 2017 - 181	4. 46% 9. 64%	18,667
FDUCATION	A7, 497	4. 03%	7, 801
EDUCATION-VO-TECH	14, 583	4.03% 0.67%	1,300
EMPLOYEE RELATIONS	7, 887	0. 36×	703
ENERGY, ECONOMIC DVLP	2 <u>3, 516</u>	1.08%	2,097
GOVERNOR	3, 173	0.15%	283
HHNUICHPPED COUNCIL	1,40/ 50 116	0. 06≯ 2. 72≯	125 5, 271
HEALTH LIC ROS	33 <sub>0</sub> 11D	C. / C.A	J4 E / 1
MEDICAL EXAMINERS	1,672	0. 08×	149
NURSING	3, 095	0. 14%	276
PHARMACY	1,237	0.06×	110
DENTISTRY	1,273	0.06≯	114
CHIKUPKHUTUKS	48 <b>6</b> 527	0.02% 0.03%	43 57
OPTOMETRY	557 551	0. 03×	49
NURSING HOME ADM	1,672 3,095 1,237 1,273 480 637 551 668 215 478	0. 03≭	60
PODIATRY	215	0.01%	19
VETERINARY MEDICINE	478	0.02 <del>7</del>	_43
HEARING EXAMINER	4, 451	0.20%	397
HEALTH HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	7, 380	<b>0.</b> 34%	658

### FINANCE-ACCOUNTING

## SECOND ALLOCATION

## DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATIVE AUDIT LEGISLATIVE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS BOXING	44 11, 118 2, 403 1, 136 1, 126 14, 483 58, 065 1, 415 4, 956 1, 238 12, 263 16, 206 716	. 00x 0. 51x 0. 11x 0. 05x 0. 05x 0. 67x 2. 67x 0. 07x 0. 23x 0. 06x 0. 75x 0. 03x 8. 64x	991 214 100 1,291 5,177 126 442 110 1,093 1,445 64
ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD	1, 550 3, 950 1, 985 1, 985 1, 503 2, 053 10, 204 19, 596 4, 290 3333, 342 5, 160 1, 476 5, 564 7, 564 7, 564 7, 564 121, 620 9, 189 2, 371 176, 641 303 2, 093 2, 093 21, 812 3, 217	0. 03% 0. 07% 0. 18% 0. 09% 0. 01% 0. 07% 0. 09% 0. 20% 15. 35% 0. 24% 0. 07% 0. 03% 3. 75% 0. 02% 0. 17% 5. 60% 0. 12% 0. 13% 0. 04% 1. 00% 0. 10%	49 138 352 177 10 134 183 910 1,747 383 29,722 460 132 53 7,278 674 45 322 10,844 819 211 15,750 27 187 80 1,945 287
WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER TOTAL	87, 865 78, 261 329 15 20, 789 22, 613 2, 171, 638	4.05% 3.60% 0.02% .00% 0.96% 1.04%	7, 834 6, 978 29 1 1, 854 2, 019

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1983-84 SOURCE: COMPUTER REPORT

## FINANCE-ACCOUNTING

## SECOND ALLOCATION

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION	000	000
PUBLIC SERVICE ISB	282	282 1,062
MOTOR POOL	1,062	2,498
OFFICE EQUIPMENT REPAIR	2, 498 191	191
FEDERAL SURPLUS	93	93
CENT MNTNCE REVOLVING	155	155
MOVERS & DELIVERY	77	77
TELECOMMUNICATIONS	1, 391	1,391
RESOURCE RECOVERY	41	_ 41
MICROGRAPHICS	172	- 172
CENTRAL STORES	1, 874	1,874
STATE REG-DOCUMENTS	589	589
ADDRESSING & INSERT	75	75
STATE PRINTER	2,677	2,077
COMMUTER VAN	64	64
CAPITOL PARKING	191	191
AGRICULTURE	3, 225	3,225
ANIMAL HEALTH BD	167	167
ARTS BOARD	147	147
ATTORNEY GENERAL	1,342	1,342
AUDITOR	370	´370
CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING	39 0	39 0
COMMERCE	2, 4 <b>54</b>	2, 454
COMMUNITY COLLEGE BD	2, 434 8, 661	8,661
CORRECTIONS	8,639	8, 639
ECONOMIC SECURITY	18, 667	18, 667
EDUCATION	7,801	7,801
EDUCATION-VO-TECH	1,300	1, 300
EMPLOYEE RELATIONS	703	703
ENERGY, ECONOMIC DVLP	2.097	2,097
GOVERNÓR	283	283
HANDICAPPED COUNCIL	125	125
HEALTH	5, 271	5,271
HEALTH LIC BDS		
MEDICAL EXAMINERS	149	149
NURSING	276	276
PHARMACY	110	110
DENTISTRY	114	114
CHIROPRACTORS	43	43
PSYCHOLOGY OPTOMETRY	57 49	57 49
NURSING HOME ADM	60 60	
PODIATRY	19	. 19
VETERINARY MEDICINE	43	43
HEARING EXAMINER	397	397
HIGHER ED COORD BD	658	658

## FINANCE-ACCOUNTING

## SECOND ALLOCATION

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEDIT IN ROS	4 991 214 100 1,291 5,177 126 442 110 1,093 1,445 64	991 214 101 100 1,291 5,177 126 442 - 110 1,093 1,445 64
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER	49 138 352 177 10 134 183 910 1,747 383 29,722 460 132 53 7,278 674 45 322 10,844 819 211 15,750 27 187 80 1,945 287 7,834 6,978 29	49 138 352 177 10 134 183 910 1,747 383 29,722 460 132 53 7,278 674 45 322 10,844 819 211 15,750 27 187 80 1,945 287 7,834 6,978 29
ZOO OTHER TOTAL	1, 854 2, <b>0</b> 19 193, 628	1,854 2,019 193,628
	,	1

## 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-SAME LEVEL REQUEST F.Y. 1986

#### ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMN LEGISLATIVE AUDITOR		48,053 64,717
TOTAL ALLOCATED ADDITIONS	',	112,770
TOTAL TO BE ALLOCATED		112,770

## 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	112,770	22, 174	58, 327	5, 598	21,602	5, 069
COST BY FUNCTION	112, 770	22, 174	58,327	5, 598	21,602	5, 069
ALLOCABLE COSTS DISALLOWED	112, 77 <b>0</b> ( <b>27,</b> 2 <b>00</b>		58, 327	5, 598 (5, 598)	21,5 <b>6</b> 2 (21,6 <b>0</b> 2)	5, 069
NET ALLOCATION	85, 570	22, 174	58, 327	0	0	5, 069

## FINANCE-OTHER

### SECOND ALLOCATION

## DÉTAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MITNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION—VO—TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS MEDICAL EXAMINERS NURSING	3, 168 11, 912 28, 015 2, 142 1, 042 1, 733 866 15, 598 463 1, 933 21, 922 6, 605 842 23, 296 713 2, 141 36, 175 1, 869 1, 646 15, 052 4, 151 440 0 27, 521 97, 136 96, 896 209, 361 87, 497 14, 583 7, 887 23, 516 3, 173 1, 407 59, 116	0. 15% 0. 55% 1. 29% 0. 10% 0. 10% 0. 95% 0. 98% 0. 97% 0. 99% 0. 97% 0. 30% 0. 94% 1. 97% 0. 30% 0. 98% 0. 67% 0. 98% 0. 19% 0. 10% 0.	32 122 286 22 11 18 9 159 215 67 238 7 22 369 19 17 154 42 281 299 2, 138 893 149 81 240 32 14 604
MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	1,672 3,095 1,237 1,273 480 637 551 668 215 478 4,451 7,380	0. 08x 0. 14x 0. 06x 0. 06x 0. 02x 0. 03x 0. 03x 0. 01x 0. 02x 0. 20x 0. 34x	17 32 13 13 5 7 6 7 2 5 45 75

### FINANCE-OTHER

## SECOND ALLOCATION

### DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATIVE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	44 11, 118 2, 403 1, 136 1, 126 14, 483 58, 065 1, 415 4, 956 1, 238 12, 263 16, 206 187, 730	.00% 0.51% 0.11% 0.05% 0.05% 0.67% 2.67% 0.07% 0.23% 0.05% 0.75% 0.75% 0.75% 0.75%	0 114 25 12 11 148 593 14 51 13 125 165 7 1,917
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MEMT BD	554 1,550 3,950 1,985 1,13 1,563 2,953 10,204 19,596 4,290 3333,342 5,160 1,476 590 81,626 7,564 7,564 500 3,612 121,620 9,189 2,371 176,641 303 2,093 899 21,812 3,217	0. 03x 0. 07x 0. 18x 0. 09x 0. 01x 0. 07x 0. 07x 0. 09x 0. 20x 15. 35x 0. 24x 0. 07x 0. 03x 3. 75x 0. 32x 0. 17x 5. 60x 0. 12x 0. 11x 8. 13x 0. 01x 0. 10x 0. 10x 0. 04x 1. 50x 0. 15x	6 16 40 20 1 15 21 104 208 44 3, 404 53 15 6 833 77
WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER TOTAL	87, 865 78, 261 329 15 20, 789 22, 613 2, 171, 638	4, 05% 3, 60% 0, 02% 0, 06% 0, 96% 1, 04%	897 799 3 0 212 231 22,174

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1983-84 SOURCE: COMPUTER REPORT

## FINANCE-OTHER

## SECOND ALLOCATION

## DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
USER DEPARTMENT  ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MITNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REB-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION—VO—TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM	4, 416 44, 379 2, 721 697 1, 266 635 2, 012 672 386 2, 765 1, 973 2, 133 2, 133 2, 500 1, 750 70, 957 10, 012 1, 707 38, 809 15, 097 427 38, 809 15, 097 427 38, 809 15, 097 427 38, 809 15, 097 427 38, 809 15, 097	0. 08% 0. 76% 0. 05% 0. 01% 0. 02% 0. 01% 0. 01% 0. 01% 0. 01% 0. 01% 0. 05% 0. 04% 0. 05% 0. 04% 0. 05% 0. 05% 0. 05% 0. 05% 0. 05% 0. 21% 0. 15% 0. 26% 0. 26% 0. 26% 0. 21% 0. 21% 0. 21% 0. 21% 0. 21% 0. 21% 0. 21% 0. 22%	44 441 27 7 13 6 20 7 27 21 25 89 3 17 705 99 17 386 150 3,016 3,016 3,041 180 274 67 12
HEALTH HEALTH LIC BDS	104, 506	1.78%	1,038
VETERINARY MEDICINE	200	. 00%	16 23 10 6 3 6 2
HEARING EXAMINER HIGHER ED COORD BD	8, 493 13, 7 <b>6</b> 5	0.14% 0.23%	8 <del>4</del> 136

### FINANCE-OTHER

## SECOND ALLOCATION

## DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS NECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS BOXING BARBERS	254 15, 816 6, 604 1, 096 3, 489 13, 510 53, 431 10, 601 0 3, 298 58, 312 18, 350 566 418, 477	.00% 0.27% 0.11% 0.02% 0.06% 0.23% 0.91% 0.18% 0.00% 0.06% 0.06% 0.01% 0.11% 0.11%	3 157 66 11 35 134 531 105 0 333 - 379 182 6 4, 158
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORT	4, 089 785 0 519 1, 233 25, 935 49, 909 274, 097 10, 518 3, 473	. 00% 0. 01% 0. 01% 0. 00% 0. 00% 0. 02% 0. 44% 0. 44% 0. 46% 0. 18% 0. 06% 2. 42% 0. 10% 0. 01% 0. 01% 0. 09% 0. 30%	2 4 41 7 0 5 12 258 496 9 2, 723 104 35 2 1, 413 60 8 53 5, 820 175
TREASURER	2,527 0	0. 11% 15. 01% 0. 01% 0. 04% 0. 04% 0. 09% 1. 12% 0. 08% 2. 11% 23. 11% 0. 02% 0. 00% 1. 31%	8, 757 8, 757 8 25 0 655 45 1, 228 13, 477 12 0 301 761

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN 1983-84 SOURCE: COMPUTER REPORT

## FINANCE-OTHER

## SECOND ALLOCATION

## DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MITNICE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION—VO—TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP GOVERNOR HANDICAPPED COUNCIL	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0.00x	- - - - - - - - - - - - - - - - - - -
HEALTH HEALTH LIC BDS MEDICAL EXAMINERS	33, 235, 453 8	2. ??% <b>0.</b> 0 <b>0%</b>	113
MURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER	0 0 0 0 0 0 0	0. 00x 0. 00x 0. 00x 0. 00x 0. 00x 0. 00x 0. 00x 0. 00x 0. 00x	0 0 0 0 0 0
HIGHER ED COORD BD	1,159,653	0.08x	4

#### FINANCE-OTHER

### SECOND ALLOCATION

### DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0		0
HOUSING FINANCE	48, 476, 262	0.00% 3,24%	164
HUMAN RIGHTS	274 <b>, 002</b>	0. 02%	1 0
INDIAN AFFAIRS INVESTMENT BOARD	15,572 0	. 200 . 200 . 0	0
IRON RANGE RESOURCES	169, 009	0.01%	1
LABOR & INDUSTRY LEGISLATIVE AUDIT	1,946,809	0. 13% 0. 00%	
LEGISLATURE	. 10,000	. 00%	0
MEDIATION SVCS		· 0.00%	_ 0
MILITARY AFFAIRS MECC	5, 181, 408 14, 713	0. 35% . 00%	- 18 8
MUNICIPAL BOARD	. 0	0.00%	0
NATURAL RESOURCES	9, 557, 339	0.64%	32
NON-HEALTH LIC BDS BOXING	Ø	0.00%	<b>9</b> ` <sup>3</sup>
BARBERS	Ō	0.00%	0
ELECTRICITY ARCHITECTS & ENG	8	0. 80% 0. 80%	<b>6</b> 8
ABSTRACTORS	9	0.00% 8.00%	8
ACCOUNTANCY	9	0.00%	0
PEACE OFFICERS PLANNING	1,235,619	0. 00% 0. 08%	<b>0</b> 4
POLLUTION CONTROL	7, 236, 841	0. 48x	25
PUB EMP RET ASSN	<b>Ø</b>	0.00% 2.07%	0
PUBLIC SAFETY PUBLIC SERVICE	4, 111, 8 <b>5</b> 5 <b>0</b>	0. 27% 0. 00%	14 0
PUBLIC UTIL COMM		0.00%	ŏ
RACING COMMISSION	Ø 8	0.00% 0.00%	9 9 9
revenue Secretary of State	0	0. 00%	ð
SENTENCE GUIDELINES	0	9. 90%	` 0
STATE RETIREMENT STATE UNIV SYSTEM	2, 518, 2 <b>9</b> 0	0. 00% 0. 17%	<b>0</b> 9
SUPREME COURT	33, 792	*11.00 *00%	9
TEACHERS RETIREMENT	8	0. 80x	9
TRANSPORTATION TRANSPORTATION REG BD	245, 087, 472 0	16. 39% 0. 00%	831 0
TREASURER	9	0.00% 0.00%	0
UNIV OF MINN	4 888 800	0.00%	ğ
VETERANS AFFAIRS WASTE MGMT BD	1,888,529 0	0. 13X 0. 00X	6 8
WELFARE-CENT OFFICE	771, 082, 543	51,56%	2,614
WELFARE-INSTITUTIONS	350,843	0.02%	1
WKRS COMP CT OF APPEALS WORLD TRADE CENTER	0 8	0. 00% 0. 00%	0
ZOO	46,657	. 88%	Ö
OTHER	1, 904, 848	<b>0.</b> 13%	5
TOTAL	1, 495, 413, 459	100.00%	5, <b>0</b> 69

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1984 SOURCE: COMPUTER REPORT FINU8603 7-26-84

## FINANCE-OTHER

## SECOND ALLOCATION

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION  PUBLIC SERVICE  ISB  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MNTNCE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE FEG-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR  CAPITOL AREA ARCH PLAN BD  CHARITABLE GAMBLING  COMMERCE  COMMUNITY COLLEGE BD  CORRECTIONS  ECONOMIC SECURITY  EDUCATION  EDUCATION  EDUCATION  EDUCATION  EDUCATION  EDUCATION  EDUCATION  EDUCATION  HEALTH  HEALTH  HEALTH  HEALTH  HEALTH  HEALTH  HEALTH  HEALTH  HEALTH  LIC BDS	76 563 313 29 24 24 29 166 9 47 235 88 34 327 10 39 1,077 118 36 541 192 8 759 4,020 4,432 6,668 2,352 314 261 569 99 26	32 128 286 21 18 159 159 20 215 215 215 215 215 215 215 215 215 215	444 441 27 7 13 6 20 27 21 25 89 3 17 705 99 17 386 150 4 3,016 3,843 1,043 160 274 67 12 1,038	- - - - - - - - - - - - - - - - - - -
MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	33 55 23 19 8 13 8 10 2 7 129 215	17 32 13 13 5 7 6 7 2 5 45 75	16 23 10 6 3 6 2 3 0 2 84 136	0 0 0 0 0 0 0 0

### FINANCE-OTHER

## SECOND ALLOCATION

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
MECC MUNICIPAL BOARD NATURAL RESOURCES	3 435 92 23 46 283 1,131 119 51 46 722 347 13 6,107	114 25 12 11 148 593 14 51 13 125 165 7	3 157 66 11 35 134 531 105 0 33 579 182 4, 158	164 1 9 0 1 7 0 0 0 18 0 0 32
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT	8 20 81 27 1 20 33 356 721 44 6,141 157 50 8 2,246 137 13 90 7,071 269 86	66 40 20 1 15 21 104 200 44 3, 404 3, 404 3, 404 15 3, 404 24 24	2 4 41 7 8 5 12 258 496 2,723 104 35 2,1,413 60 8 53 5,820	9000004550140000000000000000000000000000
TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	11,392 11 46 9 884 78 4,739 14,277 15 0 513 997 0 85,570	1,804 3 21 9 223 33 897 799 3 0 212 231	8,757 8 25 0 655 45 1,228 13,477 12 0 301 761	831 0 0 6 0 2,614 1 0 0 5 5

## 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-SAME LEVEL REQUEST F.Y. 1986

### ALLOCATED ADDITIONS:

ADMINISTRATION	
REAL ESTATE MANAGEMENT	13
MANAGEMENT SERVICES	124
STATE AGENCY SERVICES	218
FINANCE	
BUDGET	307
ACCOUNTING	703
OTHER	261
EMPLOYEE RELATIONS	12,358
MEDIATION SERVICES	Ö
LEGISLATIVE AUDIT	15,766
TREASURER	432
ATTORNEY GENERAL	51,767
LABOR AND INDUSTRY-WKRS COMP	37 <del>9</del>
ISB CREDIT	(5, 172)
TOTAL ALLOCATED ADDITIONS	77,156
TOTIL NEEDONIED NEDITEDING	, 100
TOTAL TO BE ALLOCATED	77,156

## SCHEDULE 27.3

## STATE OF MINNESOTA

## EMPLOYEE RELATIONS

## SECOND ALLOCATION

## SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	PERSONNEL ADMN	TRAINING SVCS	SOC SEC ADMN
ALLOCATED ADDITIONS	77, 156	68,075	3,740	5, 341
COST BY FUNCTION	77, 156	68, 075	3,740	5, 341
ALLOCABLE COSTS DISALLOWED	77, 156 (9, 081)	68, 075	3,740 (3,740)	5, 341 (5, 341)
NET ALLOCATION	68,075	68,075	<b>Ø</b> :	Ø

## EMPLOYEE RELATIONS

## SECOND ALLOCATION

### DETAIL ALLOCATION-PERSONNEL ADMN

	ALLOCATION	ALLOCATED	NET
USER DEPARTMENT	UNITS	PERCENT	ALLOCATION
ADMINISTRATION			
PUBLIC SERVICE	30	0. <u>09</u> %	_63
ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN	244	0.75 <b>%</b>	512
MUTUK PUUL DEETRE EDUTOMENT DEDATB	17	0.05% 0.01%	36 8
EEDEBOI CHIRDING KEPHIK	17 4 7 4 11 4 3 16	0. 02×	15
CENT MNTNCE REVOLUTING	4	0.01%	8
MOVERS & DELIVERY	11	0.03%	23
TELECOMMUNICATIONS	4	0.01%	8
RESOURCE RECOVERY	3	0.01×	_6
MICROGRAPHICS	16	0. 05×	34
CENTRAL STORES	14	0.04%	- 29 - 36
SIMIE REG-DUCUMENTS	- 17 7	0.05% 0.02%	15
STOLE DOINTED	43	0.13×	90
COMMUTER VAN	i	. 00%	ž
CAPITOL PARKING	ğ	0. 03×	19
AGRICULTURE	482	1.48%	1,011
ANIMAL HEALTH BD	35	0.11%	73
ARTS BOARD	11	0.03%	23
ATTURNEY GENERAL	332 100	1.02%	6 <b>96</b> 2 <b>56</b>
המחזומו מפכט מפרה טינאו פע אמונים אינים	וכב	0.38% 0.01%	235 4
CHORITORIE GOMRIING	15	0. 04%	25
COMMERCE	229	0.71%	480
COMMUNITY COLLEGE BD	2,050	6.32%	4, 299
CORRECTIONS	1,770	5. 45%	3,712
ECONOMIC SECURITY	2,510	7.73%	5, 264
EDUCATION	6 <u>03</u>	1.86%	1,265
EDUCATION-VO-TECH	76	0.23×	159
CUREDION	23b 40	0.73% 0.15%	495 103
שטעבתאטת	47 10	0. 13x	21
HEALTH	642	1.98%	1.346
COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION-VO-TECH ENERGY, ECONOMIC DVLP GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS MEDICAL EXAMINERS			2,0.0
MEDICAL EXAMINERS	10	0.03%	21
NURSING	18	0.06×	38
PHARMACY	7	0.02×	15
DENTISTRY	4	0.01% 0.01%	8 4 2 4
CHIROPRACTORS PSYCHOLOGY	5	0.01%	4
OPTOMETRY	ī	. 00%	<b>်</b>
NURSING HOME ADM	â	0.01%	4
PODIATRY	7 2 2 1 2	0. 00×	
VETERINARY MEDICINE	1	. 00×	2
HEARING EXAMINER	57	Ø. 18×	120
HIGHER ED COORD BD	68	0.21×	143

## EMPLOYEE RELATIONS

## SECOND ALLOCATION

# DETAIL ALLOCATION-PERSONNEL ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	2 124 65 7 30 74 326 72 0 24 296 140 4	0. 01% 0. 38% 0. 20% 0. 02% 0. 09% 0. 23% 1. 00% 0. 22% 0. 00% 0. 91% 0. 91% 0. 91% 0. 91%	4 260 136 15 63 155 684 151 9 50 621 294 8 3,339
	2 3 18 5 9 119 358 0 1,646 88 29 995 36 42 4,137 130 4,439 80 4,439 80 80 80 80	0.01% 0.01% 0.06% 0.02% 0.02% 0.01% 0.03% 0.03% 1.10% 0.02% 2.07% 0.02% 3.07% 0.11% 0.01% 1.13% 12.74% 0.40% 0.13% 1.36% 0.06% 0.00%	4, 6, 38, 19, 250, 751, 0, 3, 452, 185, 61, 17, 2, 087, 75, 68, 676, 273, 117, 9, 309, 17, 42, 0, 772, 65, 1, 686
WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER TOTAL	6, 060 9 9 155 339 32, 460	18.67% 0.03% 0.03% 0.48% 1.04%	12, 709 19 19 325 712 68, 075

ALLOCATION BASIS: AGENCY SAME LEVEL REQUEST F.Y. 1986 SOURCE: BBS POSITION REPORT

## EMPLOYEE RELATIONS

## SECOND ALLOCATION

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MITNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION-VO-TECH ENERGY, ECONOMIC DVLP GOVERNOR HANDICAPPED COUNCIL HEALTH	512 36 8 15 9 23 8 6 34 29 36 15 90 2 19 1,011 73 23 696 256 4 480 4,299 3,712 5,264 1,265 159 495 103 21 1,346	53 512 36 8 15 8 23 8 6 29 36 15 90 21 1,011 73 23 696 25 480 4,299 3,712 480 4,299 3,712 495 193 1,346
HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	21 38 15 8 4 4 2 4 0 2 120 143	21 38 15 8 4 4 2 4 0 2 120 143

#### EMPLOYEE RELATIONS

#### SECOND ALLOCATION

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES	4 260 136 155 63 155 684 151 0 50 621 294 8 3,339	4 260 136 15 63 155 684 151 0 50 52 621 294 8 3,339
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS	4, 66 38 10 0 8 19 250 751 0 3, 452 185 61 17 2, 087 75 6 88 8, 676 273 117 9, 309 17 42 0 772 65 1, 686 12, 709 19	4 6 38 10 0 8 19 250 751 0 3,452 185 61 17 2,087 75 6 88 8,676 273 117 9,309 17 42 0 772 65 1,686 12,709
WORLD TRADE CENTER ZOO OTHER TOTAL	19 325 712 68, <b>07</b> 5	19 325 712 68,075

#### 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.

STATE	OF	MINNESO	TA
MEDIAT	ION	N SERVIC	ES
SECOND	AL	LOCATIO	N

COSTS TO BE ALLOCATED

## EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986

## ALLOCATED ADDITIONS:

ADMINISTRATION REAL ESTATE MANAGEMENT MANAGEMENT SERVICES STATE AGENCY SERVICES	13 34 39
FINANCE BUDGET ACCOUNTING OTHER EMPLOYEE RELATIONS	50 110 46 50
MEDIATION SERVICES LEGISLATIVE AUDIT TREASURER ATTORNEY GENERAL LABOR AND INDUSTRY-WKRS COMP	0 8,320 68 15,226
TOTAL ALLOCATED ADDITIONS	(76) 23,880
TOTAL TO BE ALLOCATED	23.880

## STATE OF MINNESOTA

## MEDIATION SERVICES

## SECOND ALLOCATION

## SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE OTHER AGENCIES SERVICES
ALLOCATED ADDITIONS	23, 880	287 23,593
COST BY FUNCTION	23,880	2 <del>8</del> 7 23,593
ALLOCABLE COSTS DISALLOWED	23,880 (23,593)	287 23, 593 (23, 593)
NET ALLOCATION	287	` 287 Ø

#### MEDIATION SERVICES

#### SECOND ALLOCATION

#### DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION EDUCATION EDUCATION EDUCATION EDUCATION HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS	22 248 16 2 6 4 9 3 3 15 10 15 7 431 31 11 99 73 2 0 197 2.079 1,725 2,118 547 73 216 0 6	0.07x 0.81x 0.05x 0.01x 0.02x 0.01x 0.03x 0.01x 0.05x 0.05x 0.05x 0.05x 0.05x 0.02x 0.14x 0.01x 1.41x 0.10x 0.01x 1.41x 0.10x 0.01x 1.41x 0.10x 0.04x 0.24x 0.00x 0.1x 0.24x 0.00x 0.1x 0.00x 0.01x 0.00x	- - - - - - - - - - - - - - - - - - -
MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	9 12 5 4 2 1 0 1 0 1 18 38	0. 03% 0. 04% 0. 02% 0. 01% 0. 01% 0. 00% 0. 00% 0. 00% 0. 00% 0. 00%	0 0 0 0 0 0 0

#### MEDIATION SERVICES

#### SECOND ALLOCATION

#### DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATURE MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	2 102 66 6 13 80 294 0 0 288 0	0. 01 x 0. 33 x 0. 22 x 0. 02 x 0. 04 x 0. 26 x 0. 96 x 0. 00 x 0. 94 x 0. 00 x 0. 00 x 0. 00 x	0 1 1 0 0 1 3 0 0 3 0
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SAFETY PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE—CENT OFFICE WELFARE—INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	2 13 4 9 118 336 1,640 1,640 77 18 3 934 34 4 35 4,024 0 45 4,437 3 13 0 334 23 722 6,089 4	0.01x 0.04x 0.04x 0.00x 0.00x 0.00x 0.00x 1.10x 0.00x 5.37x 0.26x 0.01x 0.01x 0.11x 13.17x 0.00x 1.52x 0.01x 0.15x 14.52x 0.01x 0.04x 0.09x 0.09x 0.09x 0.09x 0.07x 0.07x 0.07x	9000001301130111809000880040000307900020
TOTAL	30, 562	100.00%	287

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS IN 1983-84 SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT 12-6-84

#### MEDIATION SERVICES

#### SECOND ALLOCATION

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL	32 30 30 30 30 30 30 40 30	02000000000000000000000000000000000000
AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION-VO-TECH ENERGY, ECONOMIC DVLP GOVERNOR HANDICAPPED COUNCIL HEALTH	1 0 0 2 2 0 16 2 0 0 6	1 0 0 2 2 1 6 2 5 1 2 0 6
HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	0 0 0 0 0 0 0 0	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3

#### MEDIATION SERVICES

#### SECOND ALLOCATION

USER DEPARTMENT	TOTAL	STATE AGENCIES
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	0 1 1 0 0 1 3 0 0 0 0 0 0 0 0 0 0 0 0 0	0 1 1 0 0 1 3 0 0 3
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	0 0 0 0 0 0 15 1 0 0 3 8 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0000001301510090003004000307600020
TOTAL	287	287

#### 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.

## STATE OF MINNESOTA LEGISLATIVE AUDITOR SECOND ALLOCATION

COSTS TO BE ALLOCATED

## EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986

#### ALLOCATED ADDITIONS:

ADMINISTRATION REAL ESTATE MANAGEMENT MANAGEMENT SERVICES STATE AGENCY SERVICES FINANCE	6 81 40
BUDGET ACCOUNTING OTHER EMPLOYEE RELATIONS	62 126 119 151
MEDIATION SERVICES LEGISLATIVE AUDIT TREASURER ATTORNEY GENEROL	141,253 77 1,523
LABOR AND INDUSTRY-WKRS COMP ISB CREDIT	(1,290)
TOTAL ALLOCATED ADDITIONS	142, 148
TOTAL TO BE ALLOCATED	142, 148

## STATE OF MINNESOTA LEGISLATIVE AUDITOR SECOND ALLOCATION

#### SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT	METRO AUDITS
ALLOCATED ADDITIONS	142, 148	84,806	35, 766	14, 9 <del>6</del> 6	6,610
COST BY FUNCTION	142, 148	84, 806	35, 766	14, 966	6,610
ALLOCABLE COSTS DISALLOWED	142, 148 (6, 610)	84,806	<b>35,</b> 766	14, 966	6,610 (6,610)
NET ALLOCATION	135, 538	84,806	35, 766	14, 966	0

#### LEGISLATIVE AUDITOR

## SECOND ALLOCATION

#### DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
AGRICULTURE	110	0.28%	233
ANIMAL HEALTH BOARD	100	0.25%	
ARTS BOARD	Ø	0.00%	0
ATTORNEY GENERAL	600	1.50%	1,272
AUDITOR	300	0.75%	636
CAPITOL AREA ARCH PLAN BD	Ø	0.00%	Ø
CHARITABLE GAMBLING	0	0.00%	Ø
COMMERCE	Ø	0.00%	
COMMUNITY COLLEGE BD	2,000	5.00%	•
CORRECTIONS	Ø	0.00%	
ECONOMIC SECURITY	1,650	4.13%	•
EDUCATION	2, 3 <b>50</b>	5.88%	
EDUCATION-VO-TECH	. 0	0.00%	
ENERGY, ECONOMIC DVLP	200	0.50%	
GOVERNOR	800	2.00%	1,696
HANDICAPPED COUNCIL	Ø	0.00%	0
HEALTH	300	0.75%	636
HEALTH LIC BDS	_		_
MEDICAL EXAMINERS	0	0.00%	Ø
NURSING	Ø	0.00%	0
PHARMACY	Ø	0.00%	Ø
DENTISTRY	Ø	0.00%	
CHIROPRACTORS	0	0.00%	Ø
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	Ø
NURSING HOME ADM	0	0.00%	0
PODIATRY	Ø	0.00%	Ø Ø
VETERINARY MEDICINE HEARING EXAMINER	Ø Ø	0.00% 0.00%	Ø Ø
HIGHER ED COORD BD	300	0.00% 0.75%	63 <b>6</b>
HIGHER ED FAC AUTH	2 e	0.00%	0
HOUSING FINANCE	Ø	0.00%	0
HUMAN RIGHTS	0	0.00%	Ø
INDIAN AFFAIRS	0	0.00%	Ø
INVESTMENT BOARD	2,350	5.88%	4,982
IRON RANGE RESOURCES	200	0.50%	424
LABOR & INDUSTRY	580	1.45%	1,230
LEGISLATURE	0	0.00%	0
MILITARY AFFAIRS	360	0.90%	763
MECC	0	0.00%	, <u>2</u> 2
MUNICIPAL BOARD	ø	0.00%	Ø

#### LEGISLATIVE AUDITOR

#### SECOND ALLOCATION

#### DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
NATURAL RESOURCES NON-HEALTH LIC BDS	1,350	3. 38%	2,862
BOXING	Ø	0.00%	Ø
BARBERS	Ø	0.00%	Ø
ELECTRICITY	Ø	0.00%	Ø
ARCHITECTS & ENG	Ø	0.00%	0
ABSTRACTORS	Ø	0.00%	Ø
ACCOUNTANCY	Ø	0.00%	Ø
PEACE OFFICERS	Ø	0.00%	- 0
PLANNING	700	1.75%	1,484
POLLUTION CONTROL	150	0.38%	318
PUB EMP RET ASSN	1,000	2.50%	2,120
PUBLIC SAFETY	1,100	2. 75%	2, 332
PUBLIC SERVICE	0	0.00%	Ø
PUBLIC UTIL COMM	Ø	0.00%	Ø
RACING COMMISSION	200	0.50%	424
REVENUE	3,600	9.00%	7,633
SECRETARY OF STATE	500	1.25%	1,060
SENTENCE GUIDELINES	Ø	0.00%	Ø
STATE RETIREMENT	1,000	2.50%	2,120
STATE UNIV SYSTEM	1,800	4.50%	3,816
SUPREME COURT	0	0.00%	Ø
TEACHERS RETIREMENT	800	2.00%	1,696
TRANSPORTATION	3,100	7.75%	6,572
TRANSPORTATION REG BD	Ø	0.00%	Ø
TREASURER	400	1.00%	848
UNIV OF MINN	Ø	0.00%	Ø
VETERANS AFFAIRS	700	1.75%	1,484
WASTE MGMT BD	Ø	Ø. ØØ%	Ø
WELFARE-CENT OFFICE	2,450	6.13%	5,194
WELFARE-INSTITUTIONS	2,400	6.00%	5,088
WKRS COMP CT OF APPEALS	0	0.00%	Ø
WORLD TRADE CENTER	Ø	0.00%	Ø
Z00	700	1.75%	1,484
OTHER	5,850	14.63%	12,407
TOTAL	40,000	100.00%	84,806

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1986 SOURCE: DEPUTY LEGISLATIVE AUDITOR

#### STATE OF MINNESOTA

#### LEGISLATIVE AUDITOR

#### SECOND ALLOCATION

#### DETAIL ALLOCATION-PROGRAM AUDITS

	ALLOCATION	ALLOCATED	NET -
USER DEPARTMENT	UNITS	PERCENT	ALLOCATION
ACRICII TURE	200	1 05.	
AGRICULTURE	200	1.95	698
ECONOMIC SECURITY	2,800	27.32;	4 9,770
ENERGY, ECONOMIC DEV	2,300	22.44;	4 8,026
IRON RANGE RESOURCES	600	5.85;	6 2,094
TRANSPORTATION	2,850	27.80	9,945
OTHER	1,500	14.63	<b>5,233</b>
TOTAL	10,250	100.00	4 35,766

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1985 SOURCE: DEPUTY LEGISLATIVE AUDITOR

## LEGISLATIVE AUDITOR

#### SECOND ALLOCATION

## DETAIL ALLOCATION-SINGLE AUDIT

	ALLOCATION		
USER DEPARTMENT	UNITS	PERCENT	ALLOCATION
AGRICULTURE	40	0.50%	74
ANIMAL HEALTH BOARD	40		
ARTS BOARD	40	0.50%	4 74
ATTORNEY GENERAL	40	0.50%	74
AUDITOR	Ø	0.00%	4 0
CAPITOL AREA ARCH PLAN BD	Ø	0.00%	2
CHARITABLE GAMBLING	. Ø	0.00%	4 0
COMMERCE	Ø	0.007	. 0
COMMUNITY COLLEGE BD	Ø	0.007	4 0
CORRECTIONS	40	0.507	
ECONOMIC SECURITY	1,550		2,882
EDUCATION	1,650		•
EDUCATION-VO-TECH	Ø	0.00%	•
ENERGY, ECONOMIC DVLP	300	3. 73%	
GOVERNOR	Ø		
HANDICAPPED COUNCIL	0	0. 001	
HEALTH	400	4. 977	4 744
HEALTH LIC BDS		4.0	_
MEDICAL EXAMINERS	0	0.00%	
NURSING	Ø	Ø. ØØ7	
PHARMACY	. 0	0.007	
DENTISTRY	Ø	0.007	
CHIROPRACTORS	0	0.007	
PSYCHOLOGY	0	0.007	
OPTOMETRY	0	0.00%	
NURSING HOME ADM	0		
PODIATRY	0		
VETERINARY MEDICINE	0		
HEARING EXAMINER	. 0		
HIGHER ED COORD BD	0	0.007	
HIGHER ED FAC AUTH	0	0.007	
HOUSING FINANCE	0 200	Ø. ØØ;	
HUMAN RIGHTS	_	2.487	
INDIAN AFFAIRS INVESTMENT BOARD	Ø Ø	0.007 0.007	
	Ø	0.007 0.007	
IRON RANGE RESOURCES		1.497	
LABOR & INDUSTRY LEGISLATURE	120 0	1.437 Ø.001	
	ص 000	3.737	
MILITARY AFFAIRS	2000 20	3.737 0.007	
MECC PROPE	_	0.007 0.007	
MUNICIPAL BOARD	Ø	לשש ש	•

#### LEGISLATIVE AUDITOR

#### SECOND ALLOCATION

#### DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
NATURAL RESOURCES	600	7. 45:	4 1,115
NON-HEALTH LIC BDS			
BOXING	Ø	0.00	
BARBERS	. 0	0.00	
ELECTRICITY	Ø	Ø. ØØ:	
ARCHITECTS & ENG	Ø	0.00	
ABSTRACTORS	Ø	Ø. ØØ:	
ACCOUNTANCY	Ø	0.00	
PEACE OFFICERS	0	0.00	
PLANNING	. 0	Ø. ØØ:	
POLLUTION CONTROL	150	1.86	
PUB EMP RET ASSN	0	Ø. ØØ:	
PUBLIC SAFETY	0	0.00:	
PUBLIC SERVICE	Ø	Ø. ØØ:	
PUBLIC UTIL COMM	0	0.00; 0.00;	
RACING COMMISSION REVENUE	Ø	Ø. ØØ:	
SECRETARY OF STATE	0	0.00	
SENTENCE GUIDELINES	Ø	0.00	
STATE RETIREMENT	Ø	0.00	
STATE UNIV SYSTEM	Ø	0.00	
SUPREME COURT	Ø	0.00	
TEACHERS RETIREMENT	ø	0.00	<del>-</del>
TRANSPORTATION	550	6.83	
TRANSPORTATION REG BD	0	0.00	•
TREASURER	Ø	0.00	
UNIV OF MINN	0	0.00:	<u>ل</u> ا م
VETERANS AFFAIRS	40	0.50	× 74
WASTE MGMT BD	Ø	0.00:	<b>6</b> 0
WELFARE-CENT OFFICE	1,950	24.22:	4 3,626
WELFARE-INSTITUTIONS	Ø	0.00	4 0
WKRS COMP CT OF APPEALS	Ø	0.00	<u>۷</u>
WORLD TRADE CENTER	0	0.00:	<b>4</b> 0
Z00	40	0.50:	<b>%</b> 74
OTHER	0	0.00:	<b>%</b>
TOTAL	8,050	100.00	× 14,966

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE F.Y. 1985
SOURCE: DEPUTY LEGISLATIVE AUDITOR

## LEGISLATIVE AUDITOR

#### SECOND ALLOCATION

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDIT	SINGLE AUDIT
AGRICULTURE	1,005	233	698	74
ANIMAL HEALTH BOARD	286	212	0	74
ARTS BOARD	74	Ø	Ø	74
ATTORNEY GENERAL	1,346	1,272	Ø	74
AUDITOR	636	636	Ø	Ø
CAPITOL AREA ARCH PLAN B	0	Ø	Ø	Ø
CHARITABLE GAMBLING	. 0	Ø	Ø	_ Ø
COMMERCE	. 0	Ø	Ø	Ø
COMMUNITY COLLEGE BD	4,240	4,240	Ø	Ø
CORRECTIONS	74	Ø	Ø	74
ECONOMIC SECURITY	16, 150	3,498	9,770	2,882
EDUCATION	8, 050	4, 982	0	3, 068
EDUCATION-VO-TECH	0	0	0	0
ENERGY, ECONOMIC DVLP	9,008	424	8, 025	558
GOVERNOR	1,696	1,696	Ø	0
HANDICAPPED COUNCIL	0	0	0	0
HEALTH LIG BOO	1,380	636	Ø	744
HEALTH LIC BDS MEDICAL EXAMINERS	Ø		a	a
NURSING	Ø	Ø Ø	Ø	0
PHARMACY	Ø	Ø	Ø	2
DENTISTRY	ø	ø	ø	0
CHIROPRACTORS	0	Ø	ø	Ø
PSYCHOLOGY	ø	ō	Ø	ō.
OPTOMETRY	0	Ø	Ø	<b>Ø</b>
NURSING HOME ADM	0	0	Ø	Ø
PODIATRY	0	Ø	Ø	Ø
VETERINARY MEDICINE	0	0	0	Ø
HEARING EXAMINER	Ø	0	Ø	Ø
HIGHER ED COORD BD	636	636	Ø	0
HIGHER ED FAC AUTH	0	Ø	Ø	Ø
HOUSING FINANCE	0	Ø	Ø	0
HUMAN RIGHTS	372	0	Ø	372
INDIAN AFFAIRS	0	0	0	Ø
INVESTMENT BOARD	4, 982	4, 982	Ø	Ø
IRON RANGE RESOURCES	2,518	424	2,094	0
LABOR & INDUSTRY	1,453	1,230	Ø	223
LEGISLATURE	0	- 0	0	9
MILITARY AFFAIRS	1,321	763	0	558
MECC FRANK	0	0	0	Ø
MUNICIPAL BOARD	Ø	0	Ø	Ø

## LEGISLATIVE AUDITOR

## SECOND ALLOCATION

		FINANCE	FROGRAM	SINGLE
USER DEPARTMENT	TOTAL	AUDITS	AUDIT	AUDIT
			_	
NATURAL RESOURCES	3, 977	2,862	Ø	1,115
NON-HEALTH LIC BDS	_	_		_
BOXING	Ø	Ø	Ø	Ø
BARBERS	. 0	0	0	0
ELECTRICITY	Ø	0	0	0
ARCHITECTS & ENG	0	0	0	0
ABSTRACTORS	0	0	Ø	0
ACCOUNTANCY	0	0	Ø	. 0
PEACE OFFICERS	0	2	Ø	0
PLANNING	1,484	1,484	0	0 279
POLLUTION CONTROL	597	318	2	
PUB EMP RET ASSN	2,120	2,120	0	0
PUBLIC SAFETY PUBLIC SERVICE	2, 332	2, 332	Ø Ø	Ø Ø
	0	0	_	
PUBLIC UTIL COMM	0	Ø 404	0	Ø
RACING COMMISSION	424	424	0	0
REVENUE SECRETARY OF STATE	7,633	7,633	0	Ø 0
	1,060 0	1,060	Ø Ø	Ø
SENTENCE GUIDELINES STATE RETIREMENT		2,120	Ø	y Ø
	2,120	•	_	Ø
STATE UNIV SYSTEM	3,816	3,816	Ø	0
SUPREME COURT TEACHERS RETIREMENT		9	Ø Ø	Ø
TRANSPORTATION	1,696	1,696	_	_
TRANSPORTATION REG BD	17,540 0	6, 572 Ø	9, 945 Ø	1,023
TREASURER	848	848	0	Ø Ø
UNIV OF MINN	Ø	Ø	Ø	Ø
VETERANS AFFAIRS	1,558	1,484	0	74
WASTE MGMT BD	1, 556	2,704	Ø	2
WELFARE-CENT OFFICE	8,820	5, 194	Ø	3,626
WELFARE-INSTITUTIONS	5,088	5,088	Ø	2,020
WKRS COMP CT OF APPEALS	2, 600	0,000	Ø	Ø
WORLD TRADE CENTER	0	Ø	Ø	Ø
ZOO	1,558	1,484	0	74
OTHER	17,640	12,407	5,233	0
OTTIEN	119070	1 mg - 707	٠, ٢٥٥	ų.
TOTAL	135,538	84,806	35,766	14,966

## 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.

#### STATE OF MINNESOTA

#### STATE TREASURER

#### SECOND ALLOCATION

## COSTS TO BE ALLOCATED

#### EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986

#### ALLOCATED ADDITIONS:

ADMINISTRATION	
REAL ESTATE MANAGEMENT	6
MANAGEMENT SERVICES	59
STATE AGENCY SERVICES	50
FINANCE	
BUDGET	<del>9</del> 7
ACCOUNTING	187
OTHER	46
EMPLOYEE RELATIONS	42
MEDIATION SERVICES	Ø
LEGISLATIVE AUDIT	848
TREASURER	115
ATTORNEY GENERAL	15,226
LABOR AND INDUSTRY-WKRS COMP	0
ISB CREDIT	(6)
TOTAL ALLOCATED ADDITIONS	16,670
	Ť
TOTAL TO BE ALLOCATED	16,670

#### STATE OF MINNESOTA

#### STATE TREASURER

## SECOND ALLOCATION

#### SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	TREASURY	GENERAL GOV'T
ALLOCATED ADDITIONS	16,670	6,753	9,917
COST BY FUNCTION	16,670	6, 753	9,917
ALLOCABLE COSTS DISALLOWED	16,670 (9,917)	6,753	9,917 (9,917)
NET ALLOCATION	6, 753	6.753	Ø

#### TREASURER

#### SECOND ALLOCATION

## DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MNTNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUNICATIONS AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION-VO-TECH ENERGY, ECONOMIC DVLP GOVERNOR HANDICAPPED COUNCIL HEALTH	3, 168 11, 912 28, 015 2, 142 1, 042 1, 733 866 15, 598 463 1, 933 21, 022 6, 605 842 23, 296 713 2, 141 36, 175 1, 869 1, 646 15, 052 4, 151 97, 136 96, 896 209, 361 114, 734 14, 583 23, 173 1, 407 59, 116	0. 06x 0. 24x 0. 24x 0. 25x 0. 02x 0. 02x 0. 03x 0. 02x 0. 31x 0. 04x 0. 04x 0. 04x 0. 04x 0. 04x 0. 02x 0. 04x 0. 02x 0. 01x 0. 04x 0. 02x 0. 04x	4 16 38 3 1 2 1 2 1 2 1 3 1 3 1 3 1 3 1 3 1 3 1
HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	1,672 3,095 1,237 1,273 480 637 551 668 215 478 4,451	0.03x 0.06x 0.02x 0.03x 0.01x 0.01x 0.01x 0.01x 0.01x 0.01x	2 4 2 1 1 1 0 1 6 202

#### TREASURER

#### SECOND ALLOCATION

#### DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
USER DEPARTMENT  HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATURE MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY	11, 118 2, 403 1, 136 1, 126 14, 483 58, 065 33, 829 12, 263 16, 206 716	. 00x 0. 22x 0. 05x 0. 02x 0. 02x 0. 29x 1. 16x 0. 68x 0. 25x 0. 32x 0. 01x 3. 76x	0 15 3 2 2 20 78 46 17 22 1 254
MUNICIPAL BOARD  NATURAL RESOURCES  NON-HEALTH LIC BDS  BOXING  BARBERS  ELECTRICITY  ARCHITECTS & ENG  ABSTRACTORS  ACCOUNTANCY  PEACE OFFICERS  PLANNING  POLLUTION CONTROL  PUB EMP RET ASSN  PUBLIC SAFETY  PUBLIC SERVICE  PUBLIC UTIL COMM  RACING COMMISSION  REVENUE  SECRETARY OF STATE  SENTENCE GUIDELINES  STATE RETIREMENT  STATE UNIV SYSTEM  SUPREME COURT  TEACHERS RETIREMENT  TRANSPORTATION  TRANSPORTATION REG BD  UNIV OF MINN  VETERANS AFFAIRS  WASTE MGMT BD  WELFARE-CENT OFFICE  WELFARE-INSTITUTIONS  WKRS COMP CT OF APPEALS  WORLD TRADE CENTER  ZOO  OTHER	1, 554 1, 550 3, 950 1, 985 113 1, 503 2, 053 10, 204 119, 596 213, 699 334, 911 5, 160 1, 476 590 2, 007, 564 7, 564 7, 564 164, 276 121, 620 9, 189 157, 564 176, 641 303 899 21, 812 3, 217 273, 226 78, 261 329 15 20, 789 22, 613	9.01% 9.03% 9.08% 9.04% 9.03% 9.04% 9.04% 9.29% 4.28% 6.10% 9.01% 40.15% 9.01% 29% 2.18% 3.15% 9.01% 9.02% 9.4% 9.06% 5.47% 1.57% 9.00% 9.44% 9.46% 9.46% 9.46%	1 2 5 3 0 2 3 14 26 289 453 7 2 10 1 22 164 213 239 4 369 106 0 0 28 31
TOTAL	4, 995, 444	100.00%	6, 753

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1983-84 PLUS SUBSYSTEM WARRANTS SOURCE: COMPUTER REPORT AND WARRANT LOG

#### TREASURER

#### SECOND ALLOCATION

USER DEPARTMENT	TOTAL	NET ALLOCATION
ADMINISTRATION PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MITNCE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BD ARTS BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION—VO—TECH ENERGY, ECONOMIC DVLP GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH HEALTH HEALTH HEALTH	4 16 38 3 1 2 1 21 1 31 1 31 1 31 1 31 1 31	4 16 38 3 1 2 1 2 1 2 1 3 1 3 1 3 1 3 1 3 1 3 1
MEDICAL EXAMINERS MURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY MURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	2 4 2 1 1 1 0 1 202	2 4 2 1 1 1 0 1 2 <b>0</b> 2

#### TREASURER

#### SECOND ALLOCATION

USER DEPARTMENT	TOTAL	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATURE MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	0 15 3 2 2 20 78 46 17 22 1 254	0 15 3 2 20 78 46 17 22 1 254
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION REG BD UNIV OF MINN VETERANS AFFAIRS WASTE MEMT BD WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	1 2 5 3 0 2 3 14 26 289 453 7 2 10 1 22 213 239 106 12 213 239 369 106 0 0 28 31	1 2 5 3 6 2 3 14 26 289 453 7 2 1 2 2 164 12 213 239 6 1 29 4 5 106 6 0 0 28 31
TOTAL	6, 753	6, 753

## 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.

## STATE OF MINNESOTA

#### ATTORNEY GENERAL-GENERAL SUPPORT

#### SECOND ALLOCATION

## COSTS TO BE ALLOCATED

## EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986

#### ALLOCATED ADDITIONS:

ADMINISTRATION REAL ESTATE MANAGEMENT MANAGEMENT SERVICES STATE AGENCY SERVICES	192 702 408
FINANCE BUDGET ACCOUNTING OTHER	601 1,342 541
EMPLOYEE RELATIONS MEDIATION SERVICES LEGISLATIVE AUDIT TREASURER	-696 1 1,346 20
ATTORNEY GENERAL LABOR AND INDUSTRY-WKRS COMP STATE AUDITOR-SINGLE AUDIT ISB CREDIT	4,202,291 631 11 (239)
TOTAL ALLOCATED ADDITIONS	4, 208, 543
TOTAL TO BE ALLOCATED	4, 208, 543

## 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	4, 208, 543	3, 202, 926	1,005,617
COST BY FUNCTION	4, 208, 543	3, 202, 926	1,005,617
ALLOCABLE COSTS DISALLOWED	4, 208, 543 (1 <b>, 005,</b> 617)	3, 202, 926	1,005,617 (1,005,617)
NET ALLOCATION	3, 202, 926	3, 202, 926	0

#### STATE OF MINNESOTA

#### ATTORNEY GENERAL - GENERAL SPT

#### SECOND ALLOCATION

#### DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION	ALLOCATION	GROSS	DIRECT	NET
	UNITS	PERCENT	ALLOCATION	BILLED	ALLOCATION
LABOR & IND-HKRS COMP	11, <b>000</b>	4.73%	151, 536		151, 536
OTHER	221,500	95.27%	<b>3, 6</b> 51, 3 <b>98</b>		3, <b>85</b> 1, 39 <b>9</b>
TOTAL	232,500	100.00%	3, 202, 926		3, 202, 926

ALLOCATION BASIS: ESTIMATED HOURS OF SERVICE PROVIDED TO CENTRAL SERVICE ASENCIES F.Y. 1985

SOURCE: ATTORNEY GENERAL ESTIMATES

## STATE OF MINNESOTA

## ATTORNEY GENERAL-GENERAL SUPPORT

## SECOND ALLOCATION

USER DEPARTMENT	TOTAL	LEGAL SERVICES
LABOR & IND-WKRS COMP OTHER	151, 536 3, 051, 390	151, 536 3, 051, 390
SUB-TOTAL	3 <b>, 202, 9</b> 26	3, 202, 926
DIRECT BILLED		
TOTAL	3, 202, 926	3, 202, 926

## 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.

## STATE OF MINNESOTA

#### LABOR AND INDUSTRY-ADMINISTRATION

## SECOND ALLOCATION

## COSTS TO BE ALLOCATED

## EXPENDITURES-SAME LEVEL REQUEST F.Y. 1986

#### ALLOCATED ADDITIONS:

ADMINISTRATION REAL ESTATE MANAGEMENT MANAGEMENT SERVICES STATE AGENCY SERVICES FINANCE	77 646 637
BUDGET ACCOUNTING OTHER	2, 233 5, 177 1, 131
EMPLOYEE RELATIONS MEDIATION SERVICES LEGISLATIVE AUDIT TREASURER	684 3 1,453 78
ATTORNEY GENERAL LABOR & IND-ADMN LABOR AND INDUSTRY-WKRS COMP STATE AUDITOR-SINGLE AUDIT	0 155, 482 2, 398 97
ISB CREDIT	(4, 440)
TOTAL ALLOCATED ADDITIONS	165, 656
TOTAL TO BE ALLOCATED	165, 656

## STATE OF MINNESOTA

#### LABOR AND INDUSTRY-ADMINISTRATION

#### SECOND ALLOCATION

#### SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT _ ADMN
ALLOCATED ADDITIONS	165, 656	165, 656
COST BY FUNCTION	165, 656	165, 656
ALLOCABLE COSTS DISALLOWED	165, 656	165, 656
NET ALLOCATION	165, 656	165, 656

## STATE OF MINNESOTA LABOR AND INDUSTRY-ADMN DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION	ALLOCATED	NET
	UNITS	PERCENT	ALLOCATION
LABOR AND IND-WKRS COMP	155	51.67%	85, 589
LABOR AND INDUSTRY	145	48.33%	8 <b>0</b> , 067
TOTAL	300	100.00%	165, 656
ALLOCATION BASIS: AGENC SOURCE: BBS P	Y SAME LEVEL REQU DSITION REPORT	JEST F.Y. 198	36

# STATE OF MINNESOTA LABOR AND INDUSTRY-ADMN SECOND ALLOCATION

USER DEPARTMENT	TOTAL	DEPARTMENT ADMN
LABOR AND IND-WKRS COMP LABOR AND INDUSTRY	85, 589 8 <b>0,</b> 067	85,589 80,067
TOTAL	165, 656	165, 656

## 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-SAME LEVEL REQUEST F.Y. 1986

ALLOCATED ADDITIONS:

ATTORNEY GENERAL LABOR AND INDUSTRY-ADMN	151, 536 85, 589
TOTAL ALLOCATED ADDITIONS	237, 125
TOTAL TO BE ALLOCATED	237, 125

## 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 OTHER EMPLOYEES SERVICES
ALLOCATED ADDITIONS	237, 125	22,465 214,660
COST BY FUNCTION	237, 125	22,465 214,660
ALLOCABLE COSTS DISALLOWED	237, 125 (214, 66 <b>0</b> )	: 22,465 214,660 (214,660)
NET ALLOCATION	22, 465	22,465 0

## LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

## SECOND ALLOCATION

# DETAIL ALLOCATION-STATE EMPLOYEES

USER DEPARTMENT	ALLOCATION UNITS		NET ALLOCATION
AGRICULTURE	22	0. 467	104
ANIMAL HEALTH BOARD	. 1	0. 027	5
ARTS BOARD	0	0. 007	. 0
AUDITOR	0	0. 007	6 0
CAPITOL AREA ARCH PLAN BD	0	0. 007	.0
CHARITABLE GAMBLING	0		6 0
COMMERCE	2	0. 047	9
COMMUNITY COLLEGE BD	71	1.507	337
CORRECTIONS	195	4. 127	
ECONOMIC SECURITY	43	Ø. 917	. 204
EDUCATION	58	1.237	275
EDUCATION-VO TECH	0		
ENERGY, ECONOMIC DVLP	2	0. 047	
GOVERNOR	1	0. 027	4 5
HANDICAPPED COUNCIL	0	0. 007	9
HEALTH	22		104
HEALTH LIC BDS		7 .	
MEDICAL EXAMINERS	0	0. 007	
NURSING	0		
PHARMACY	. 0	0. 007	
DENTISTRY	0	0. 007	
CHIROPRACTORS	0		
PSYCHOLOGY	0	0. 007	
OPTOMETRY	0	0. 007	
NURSING HOME ADM	0	0. 007	
PODIATRY	0	0. 007	. 0
VETERINARY MEDICINE	0	0.007	_
HEARING EXAMINER	5	0.117	
HIGHER ED COORD BD	2		
HIGHER ED FAC AUTH	0	0. 007	
HOUSING FINANCE	0	0.007	
HUMAN RIGHTS	0	0. 007	
INDIAN AFFAIRS	0	0.007	
INVESTMENT BOARD	0	0. 007	
IRON RANGE RESOURCES	16	0. 347	
LEGISLATURE	2	0. 047	
MILITARY AFFAIRS	24	0.517	
MECC	0	0. 007	
MUNICIPAL BOARD	0	0.007	
NATURAL RESOURCES	350	7.40%	1,662

## LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

### SECOND ALLOCATION

## DETAIL ALLOCATION-STATE EMPLOYEES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
NON-HEALTH LIC BDS			
BOXING	0	0. 007	. 0
BARBERS	0	0. 007	. 0
ELECTRICITY	0	0. 007	0
ARCHITECTS & ENG	0	0.00%	.0
ABSTRACTORS	0	0. 007	. 0
ACCOUNTANCY	0	0. 007	
PEACE OFFICERS	. 0	0. 007	
PLANNING	0	0. 007	
POLLUTION CONTROL	3	0. 06)	
PUB EMP RET ASSN	1	0. 027	
PUBLIC SAFETY	155		
PUBLIC SERVICE	2		
PUBLIC UTIL COMM	0	0. 007	
RACING COMMISSION	0	0. 007	
REVENUE	40	0. 857	
SECRETARY OF STATE	0	0. 007	
SENTENCE GUIDELINES	0	0. 007	
STATE RETIREMENT	0	0.007	
STATE UNIV SYSTEM	197		
SUPREME COURT	1	0. 027	
TEACHERS RETIREMENT	0	0. 00)	
TRANSPORTATION	661	13.977	
TRANSPORTATION REG BD	0	0. 007	
UNIV OF MINN	1, 120	23.677	<b>7</b>
VETERANS AFFAIRS	93	1.977	
WASTE MGMT BD	0	0. 007	
WELFARE-CENT OFFICE	29	0.617	
WELFARE-INSTITUTIONS	1,546		•
WKRS COMP CT OF APPEALS	0	0, 007	
WORLD TRADE CENTER	0	0. 007	
200	28		
OTHER	40	0.85	191
TOTAL	4, 732	100.007	22, 465

ALLOCATION BASIS: CASES WITH TIME LOST AND NO TIME LOST F.Y. 1984 SOURCE: WORKERS COMP REPORT SEPTEMBER 13, 1984

# LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

## SECOND ALLOCATION

## DEPARTMENTAL COST ALLOCATION SUMMARY

		STATE
USER DEPARTMENT	TOTAL	EMPLOYEES
AGRICULTURE	104	104
ANIMAL HEALTH BOARD	5	-5
ARTS BOARD	0	0
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	Ø
CHARITABLE GAMBLING	. 0	0
COMMERCE	9	9
COMMUNITY COLLEGE BD	337	<b>337</b> ·
CORRECTIONS	926	926
ECONOMIC SECURITY	204	204
EDUCATION	2 <b>75</b>	275
EDUCATION-VO TECH	0	. 0
ENERBY, ECONOMIC DVLP	9	9
GOVERNOR	<b>5</b> .	5
HANDICAPPED COUNCIL	0	0
HEALTH	104	104
HEALTH LIC BDS	_	3
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	Ø	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	24	24
HIGHER ED COORD BD	9	9
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	0	0
HUMAN RIGHTS	0	0
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	76	76
LEGISLATURE	9	9
MILITARY AFFAIRS	114	114
MECC	0	0
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	1,662	1,662

## LABOR AND INDUSTRY-WKRS COMPENSATION ADMN

## SECOND ALLOCATION

# DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE EMPLOYEES
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	<b>Ø</b>
ABSTRACTORS	•	8
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	0	0
POLLUTION CONTROL	14	: 14
PUB EMP RET ASSN	5	5
PUBLIC SAFETY	736	736
PUBLIC SERVICE	9	9
PUBLIC UTIL COMM	0	0
RACING COMMISSION	Ø	0
REVENUE	1 <b>90</b>	1 <b>96</b>
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	. 0	0
STATE RETIREMENT	Ø	0
STATE UNIV SYSTEM	935	935
SUPREME COURT	5	5
TEACHERS RETIREMENT	0	8
TRANSPORTATION	3, 138	3, 138
TRANSPORTATION REG BD	0	8
UNIV OF MINN	5, 317	5, 317
VETERANS AFFAIRS	442	442
WASTE MGMT BD	0	0
WELFARE-CENT OFFICE	138	138
WELFARE-INSTITUTIONS	7, 340	7, 340
WKRS COMP CT OF APPEALS	0	0
WORLD TRADE CENTER	0	0
<b>ZOO</b>	133	133
OTHER	191	191
TOTAL	22, 465	22, 465

# CENTRAL SERVICE COST ALLOCATION PLAN

# BILLED SERVICES

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

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# STATE OF MINNESOTA

# CENTRAL SERVICE COST ALLOCATION PLAN

# BILLED SERVICES

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Nature and Extent of Services Balance Sheet Income Statement Statement of Changes in Financial Position Footnotes	F-1 F-2 F-3 F-4 F-5
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# CENTRAL SERVICE COST ALLOCATION PLAN

# BILLED SERVICES

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	_	
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Teleco	ommunications	
	Nature and Extent of Services Balance Sheet Income Statement Statement of Changes in Financial Position Footnotes Schedule of Rates	M-1 M-2 M-3 M-4 M-5 M-6

#### 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.

# STATE OF MINNESOTA DEPARTMENT OF ADMINISTRATION COMPLEX BUILDING SPACE COSTS STATEMENT OF OPERATIONS FISCAL YEAR ENDED JUNE 30, 1984

# SUMMARY - ALL BUILDINGS

RENT REVENUE:	7,376,548
OPERATING EXPENSES:	
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Steam Water Gas and Fuel Oil Security Expense Depreciation Expense Indirect Cost	2,936,857 859,274 471,847 108,939 1,190,375 899,492 138,254 144,918 580,277 1,437,652 437,932
Total Operating Expense	9,205,817
Excess (Deficit) from Operations	(1,829,269)
Rent Revenue Waived	1,907,795
Excess (Deficit) or Revenue Over Expenses	78,526_

# ADMINISTRATION BUILDING

RENT REVENUE:	410,115
OPERATING EXPENSES:	
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Steam Water Security Expense Depreciation Expense Indirect Cost	130,149 45,498 12,652 6,198 63,612 28,625 4,479 10,329 68,373 18,831
Total Operating Expenses	388,746
Excess (Deficit) of Revenue Over Expenses	21,369
STATE CAPITOL	•
RENT REVENUE:	350,087
OPERATING EXPENSES:	
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Steam Water Gas Security Expense Depreciation Expense Indirect Cost	424,937 141,836 86,666 17,448 87,435 160,375 13,033 1,645 153,074 202,469 60,435
Total Operating Expenses	1,349,353
Excess (Deficit) from Operations	(999,266)
Rent Revenue Waived	822,141
Excess (Deficit) of Revenue over Expenses	(177,125)

# CAPITOL SQUARE BUILDING

RENT REVENUE:	821,950
OPERATING EXPENSES:	
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Steam Water Gas and Fuel Oil Security Expense Depreciation Expense Indirect Cost	383,682 81,100 39,967 15,062 121,139 0 11,806 47,856 47,578 232,389 45,545
Total Operating Expense	1,026,124
Excess (Deficit) of Revenue Over Expenses	(204,174)
CENTENNIAL BUILDING	
RENT REVENUE	1,839,664
OPERATING EXPENSES:	
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Steam Water Gas and Fuel Oil Security Expense Depreciation Expense Indirect Cost	505,917 115,797 63,723 17,583 349,010 178,745 17,097 2,267 111,459 186,935 81,017
Total Operating Expenses	1,629,550
Excess (Deficit) of Revenue Over Expenses	210,114

# CHAMPION CHEVROLET BUILDING 610 NORTH ROBERT

RENT REVENUE:	141,112
OPERATING EXPENSES:	
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Steam	35,575 33,985 1,697 1,280 11,064
Water Gas and Fuel Oil Security Expense Depreciation Expense Indirect Cost	1,001 31,123 12,764 24,038 7,445
Total Operating Expense	159,972
Excess (Deficit) of Revenue Over Expenses	(18,860)
HEALTH BUILDING	
RENT REVENUE:	730,290
OPERATING EXPENSES:	
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Steam Water Gas and Fuel Oil Security Expense Depreciation Expense Indirect Cost	106,969 55,336 76,103 6,632 164,113 168,785 25,175 2,194 43,631 83,427 39,414
Total Operating Expense	771,779
Excess (Deficit) of Revenue Over Expenses	(41,489)

# 1246 UNIVERSITY

RENT REVENUE:	396,818
OPERATING EXPENSES:	
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Steam Water Gas and Fuel Oil Security Expense Depreciation Expense Indirect Cost	181,409 40,879 8,735 4,068 63,332 0 5,949 24,327 10,329 131,187 21,459
Total Operating Expense	491,674
Excess (Deficit) of Revenue Over Expenses	(94,856)
<u>500 - 504 - 506 - RICE</u> RENT REVENUE:	28 <b>,</b> 239
OPERATING EXPENSE:	20,239
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Steam Water Gas and Fuel Oil Security Expense Depreciation Expense Indirect Cost	21,906 10,017 3,185 559 4,934 0 197 5,022 19,146 0 3,065
Total Operating Expense	<u>68,031</u>
Excess (Deficit) of Revenue Over Expenses	(39,792)

# STATE OFFICE BUILDING

RENT REVENUE:	46,663
OPERATING EXPENSES:	
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Steam Water Security Expense Depreciation Expense Indirect Cost	241,703 91,456 20,952 7,589 52,169 88,243 17,293 30,304 107,212 33,721
Total Operating Expenses	690,642
Excess (Deficit) from Operations Rent Revenue Waived Excess (Deficit) of Revenue Over Expenses	(643,979) 992,584 348,605
TRANSPORTATION BUILDING	1 011 000
RENT REVENUE:	1,841,002
OPERATING EXPENSES:	
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Steam Water Gas and Fuel Oil Security Expense Depreciation Expense Indirect Cost	616,928 137,072 80,695 21,343 189,938 185,387 36,733 3,975 95,477 227,895 82,331
Total Operating Expenses	1,677,774
Excess (Deficit) of Revenue Over Expenses	163,228

# VETERANS SERVICE BUILDING

RENT REVENUE:	338,888
OPERATING EXPENSES:	
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Steam Water Security Expense Depreciation Expense Indirect Cost	171,653 52,617 66,721 6,287 31,714 89,332 2,283 10,329 58,903 27,152
Total Operating Expenses	<u>516,991</u>
Excess (Deficit) From Operations Rent Revenue Waived Excess (Deficit) of Revenue Over Expenses	(178,103) 93,070 (85,033)
FORD BUILDING 117 UNIVERSITY	
RENT REVENUE:	298,986
OPERATING EXPENSES:	
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Water Gas and Fuel Oil Security Expense Depreciation Expense Indirect Cost	62,590 24,545 7,978 2,644 41,538 2,436 13,281 10,329 109,106 10,072
Total Operating Expense	284,519
Excess (Deficit) of Revenue Over Expenses	14,467

# DOCTOR'S BUILDING 117 UNIVERSITY

RENT REVENUE:	5,846
OPERATING EXPENSES:	
Salaries and Fringe Overhead	6,919 3,462
Services and Materials	159
Storeroom Withdrawals	234
Electricity	676
Steam Water	0 55
Gas and Fuel Oil	1,766
Security Expense	6,382
Depreciation Expense	0
Indirect Cost	876
Total Operating Expense	20,529
Excess (Deficit) of Revenue Over Expenses	(14,683)
625 NORTH ROBERT	
RENT REVENUE:	40,849
OPERATING EXPENSES:	
Salaries and Fringe	19,574
Overhead	11,143
Services and Materials Storeroom Withdrawals	791 498
Electricity	3 <b>,</b> 975
Steam	0
Water	376
Gas and Fuel Oil	2,537
Security Expense	6,382
Depreciation Expense Indirect Cost	1,853
indirect cost	2,627
Total Operating Expenses	49,756
Excess (Deficit) of Revenue Over Expenses	<u>(8,907)</u>

# 635 NORTH ROBERT

RENT REVENUE:	48,422
OPERATING EXPENSES:	
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Steam Water Gas and Fuel Oil Security Expense Depreciation Expense Indirect Cost	12,094 2,109 1,681 1,215 2,719 0 158 4,459 6,382 1,193 1,752
Total Operating Expense	33,762
Excess (Deficit) of Revenue Over Expenses	14,660
671 NORTH ROBERT REVENUE:	37 <b>,</b> 617
OPERATING EXPENSES:	J,,
Salaries and Fringe Overhead Services and Materials Storeroom Withdrawals Electricity Steam Water Gas and Fuel Oil Security Expense Depreciation Expense Indirect Cost	14,852 12,422 142 299 3,007 0 183 4,466 6,382 2,672
Total Operating Expenses	2,190 46,615
Excess (Deficit) of Revenue Over Expenses	(8,998)

# STATE OF MINNESOTA DEPARTMENT OF ADMINISTRATION DULUTH OFFICE SPACE COSTS STATEMENT OF OPERATIONS FISCAL YEAR ENDED JUNE 30, 1984

RENT REVENUE:	8,34,119
OPERATING EXPENSES	
Management Fees Building Operation Costs Travel Security Expense Indirect Cost Depreciation Interest on Bonds	66,377 313,323 1,087 1,666 36,484 212,286 276,959
Total Operating Expense	908,182
EXCESS (DEFICIT) OF REVENUE OVER EXPENSES	(74,063)

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301231110	Approved Rates Per Square Foot	
Office:	F.Y. 1984	F.Y. 1985
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	6.8
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	5.32	7.07

<sup>\*</sup>Building all one rate no differential between office and storage.

F.Y. 1986 and 1987 STATE OWNED SPACE RENTAL RATES

BUILDING	Approved Rates Per Square Foot  F.Y. 1986 F.Y. 1987	
OFFICE:		
Administration	8.80	9.26
Capitol	10.26	10.92
Capitol Square	6.75	7.18
Centennial	9.89	10.50
<b>Health</b>	7.12	7.59
State Office	9.78	10.17
Transportation	8.70	9.17
Veterans	11.23	11.98
117 University	9.04	9.43
127 University	9.74	10.29
1246 University	7.19	7.49
625 Robert	10.29	11.05
671 Robert	7.80	8.67
500/504/506 Rice	8.23	8.76
Duluth Service Center	9.78	10.04
STORAGE:	2.75	2.80
WAREHOUSE/GARAGE:		
635 Robert	7.68	8.16
610 Robert	4.62	4.81

#### DEPARTMENT OF ADMINISTRATION

#### CAPITOL GROUP PARKING

## Services Provided

Capitol group parking provides contract parking to state employees and metered parking to the public on ramps and lots within the capitol complex area. The activity maintains the parking facilities, assigns parking spaces, and deposits receipts.

# 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 recovery of the estimated operating expenses including repayment for construction of the Centennial Building parking ramp.

# Department of Administration Capitol Group Parking 16030:93-20 Statement of Operations - Cash Basis Fiscal Year 1984

Balance Forward In From FY83		\$134,975.99
Plus Receipts		608,912.84
Total Available		743,888.83
Less Transfer Out Liquidations	\$203,200.00 415,526.41	618,726.41
Balance Forward Out to FY85		\$125,162.42

# Department of Administration Capitol Group Parking Receipts 16030:93-20 FY 84

	900 & 990	300	400	
	Other	Meter	Contract	Total
July 1983		\$5,824.18	\$44,547.72	\$50,371.90
Aug		384.00	46,010.63	46,394.63
Sept		6,345.79	35,133.98	41,479.77
0ct	\$110.48	9,131.13	55,737.92	64 <b>,</b> 979.53
Nov		2,571.37	47,623.71	50,195.08
Dec		6,243.25	30,245.00	36 <b>,</b> 668 <b>.</b> 25
Jan 1984		6,172.58	52,517.24	58,689.82
Feb		4,574.53	31,679.94	36,254.47
March		8,103.52	43,577.68	51,681.20
April		4,031.76	42,717.65	46,749.41
May	52.50	9,134.08	72,652.11	81,838.69
June		7,800.12	24,132.54	31,932.66
July		4,335.56	1,548.87	5,884.43
Aug		554.00	2,143.00	2 <b>,</b> 697.00
Sept		376.00	82.50	458.50
Oct	economico de contrata de c	10.00	2,627.50	2,637.50
	<u>\$162.98</u>	\$75,591.87	\$533,157.99	\$608,912.84

# Department of Administration Capitol Group Parking Expenditures FY84

Payroll Repairs Insurance Printing	\$177,823.95 33,072.72 91.60 153.69
Prof/Tech Serv (Duluth Management Contract) ISB	38,230.99 36.04
Purchased Serivces (Snow Removal) Telephones Motor Pool Vehicle Rental Utilities	19,501.50 842.45 14,200.68 33,802.08
Legal Claims Fees Supplies	1,069.30 25.00 15,362.92
Capitol Outlay (Articulated tractor shovel, truck) Refunds Indirect Costs	65,418.24 360.25 15,535.00
Total	<u>\$415,526.41</u>
Transfer Out	
L73, C778, S21 Centennial ramp Pymnt #10 of 20	\$203,200.00

DEPARTMENT Administration

# Office Memorandum

TO: All Gontract Parkers in Facilities Administered by the Department of Administration, Division of

Plant Management

DATE: June 25, 1984

Policy and Procedure Administration - 290

PHONE:

297-3993

FROM:

Sandra J. Hale

Commissioner

Sandrog-Hole

SUBJECT:

Parking Rate Increase

Effective August 8, 1984, parking rates for contract parking facilities administered by the Department of Administration, Division of Plant Management, will be increased by ten percent.

The last increase in parking rates was in July, 1977, and that was as a result of the surcharge being implemented. Since the last increase was seven years ago, the current increase is necessary to handle routine maintenance, such as plowing, lot sweeping and general repair of the facilities.

In reviewing the parking rates, it was found that state parking rates fall into a reasonable to competitive range. State facilities are far more reasonable than downtown lots and ramps which range from \$35.00 to \$50.00 per month for an outdoor facility and ramps which range from \$32.00 to \$100.00 per month. Effective August 8, 1984, outdoor lot rates for state contract stalls will be \$13.75 per month without passengers and a totally enclosed stall in a ramp will be \$24.07 per month without passengers. The reduced rate will continue for contract holders who transport passengers. After consulting with many facilities, we were unable to find any other facility that gave reduced rates to contract holders who transported passengers. As far as parking rates of facilities surrounding the complex, they ranged from \$13.33 per month for an outdoor facility such as Sears, to \$25.00 per month for the Bethesda Hospital Ramp.

Following are a few examples of the new rates:

<u>Facility</u>	Old Monthly Rate	New Monthly Rate	Old Pay <u>Period Rate</u>	New Pay Period Rate
Outdoor Lot				
No Passengers	\$12.50	\$13.75	\$ 5.77	\$ 6.35
Outdoor Lot				
1 Passenger	\$ 8.50	\$ 9.35	\$ 3.93	\$ 4.32
Outdoor Lot				
2 Passengers	\$ 7.00	\$ 7.70	\$ 3.23	\$ 3.55
Ramp - Totally Enclosed				
No Passengers	\$21.88	\$24.07	\$10.10	\$11.11
Ramp - Totally Enclosed				•
1 Passenger	\$16.00	\$17.60	\$ 7.39	\$ 8.13
Ramp Totally Enclosed				
2 Passengers	\$14.50	\$15.95	\$ 6.47	\$ 7.12

Payment for contract parking will continue to be handled in the same manner as it has been. Any questions regarding this memo can be directed to Administration, Plant Management, 50 Sherburne Avenue, Room G-25, Saint Paul, Minnesota.

### DEPARTMENT OF ADMINISTRATION

### CENTRAL MAIL ADDRESSING AND INSERTING

## Services Provided

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

# 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.

Final

### STATE OF MINNESOTA ADDRESSING

# COMPARATIVE STATEMENT OF FINANCIAL POSITION As of June 30th for Fiscal Year Indicated

	(Unaudited) FY4	(Unaudited) FY3
ASSETS		
CURRENT ASSETS	•	
Cash	25, 959. 00	18, 759. 00
Accounts Receivable	6, 921. <i>00</i>	8, 249. 00
Inventory	2 <u>,671.00</u>	894.00
Total Current Assets	35, 551.00	27 <b>, 9</b> 02. 00
NON-CURRENT ASSETS		
Fixed Assets	28, 036. 00	26, 036. 00
Less: Accumulated Depreciation	(23, 556. 00)	(20, 996. 00)
Capital Lease	4, 457. 00	4, 457. 00
Less: Accumulated Amortization	(3,561.00)	(2,670.00)
Total Non-Current Assets	5, 376. 00	8, 827.00
TOTAL ASSETS	40, 927. 00	36, 729. 00
	64-00000000-0-19-0-0-19-0-19-0-19-0-19-0-	
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES	(27.03	£25. A.1
Accounts Payable	427. 00	673.00
Salaries Payable	1, 610.00	1,772.00
Compensated Absences Payable	2, 442. <b>00</b>	2,137.00
Capital Lease	926. 00	890.00
Due to the General Fund	.00	<u> </u>
Total Current Liabilities	5, 405. 00	5, 472. 00
NON-CURRENT LIABILITIES		
Capital Lease	. 00	1,000.00
TOTAL LIABILITIES	5, 405. 00	6, 472. 00
FUND EQUITY		
Contributions from the General Fund	24, 892. 00	24,8 <b>92.00</b>
Retained Earnings	<u> </u>	<u>5, 365. 00</u>
Total Fund Equity	35, 522. 00	30, 257. 00
TOTAL LIABILITIES & FUND EQUITY	40, 927. 00	36, 729.00

NOTE: Figures have been rounded to the nearest dollar.

# STATE OF MINNESOTA ADDRESSING

# COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS For the Period July 1st Through June 30th as Indicated

	FY4		FY3	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUE		2		
Greating revenue Gross Sales	19, 228. 00	50 E10 M	16, 489. 00	EE 070 AA
Cost of Goods Sold	458. 66	59,619.00	413.00	56, 979. 00
CO26 01 00002 2010	470 66	1,695.00	713, 80	2, 133, 00
Gross Margin	18,770.00	57, 924. 06	16, 076. 00	54, 846. 00
•	,	· :	•	·
OPERATING EXPENSES				
Salaries & Benefits	9, 799. 00	37, 812.00	9,051.00	34, 918. 60
Rents	825. 60	3, 333. 60	759. 00	3, 037, 00
Repairs	1,380.00	4, 485. 00	1,005.00	4, 110.00
Supplies	(31.66)	84.00	70.00	158.00
Depreciation	640.00	2, 560.00	640.00	2, 560. 00
Amortization	222.00	891.00	222.00	891.00
Indirect Cost (Statewide)	859.00	3, 436. 00	567.00	2, 269. 00
Interest Expense	4.00	58.00	21.00	95.00
Total Operating Expense	13,698.00	52, 659. 00	12, 335. 00	48, 038. 06
OPERATING INCOME (EXPENSE)	5, 072. 00	5, 265. 00	3, 741. 86	6, 848. 66
OTHER INCOME				i am o a
Gain on Sale of Assets	. <del>(10</del>	. 00	. 00	195. 66
NET TAPPINE (LIDER)	5 072 60	5 OF 60	. 7 741 aa	ግ ሰውን ሰው
NET INCOME (LOSS)	5, 072. 00	5, 265. 00	3, 741. 00	7, 003. 00
RETAINED EARNINGS, BEGINNING OF PERIOD	5 <b>,</b> 558. <b>9</b> 9	5, 365. 00	1,624.00	(1,638.00)
RETAINED EARNINGS, END OF PERIOD	10,630.00	10, 630. 00	5, 365. 00	5, 365. 00

### ADDRESSING

# COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION For the Period July 1st Through June 30th

	FY4		FY3	
·	QUARTER	Y-T-D	QUARTER	Y-T-D
FINANCIAL RESOURCES PROVIDED		•	•	
Net Income (Loss)	5, 072. 00	5, 265. 00	3,741.00	7, 003. 00
Add: Expenses Not Requiring Outlay of Working Capital				
Depreciation	640.00	2,560.00	640.00	2,560.00
Amortization	222.00	891.00	222.00	891.00
	тория останования в настройний в	CONTROL CONTROL CONTROL CONTROL CONTROL		
Total Financial Resources Provided	5, 934. 00	8, 716. 00	4, 603. 00	1 <b>0,</b> 454. 00
PYNAMAYAL SPANISAPA ASALYPA				
FINANCIAL RESOURCES APPLIED Retirement of Long-Term Liabilities	234.00	1,000.00	471.00	890.00
Rectifienc Of Foundations Frantities	C27: 00	11000.00	7/1.00	070.00
INCREASE (DECREASE) IN WORKING CAPITAL	5, 700.00	7, 716. 00	4, 132.00	9, 564.00
	esculpturascuccie Militario mediminar consequenta screculori material di referente del material menon	change and all actions are a share and all actions are an an area and all actions are an an area and all actions are an area are all actions are an area and all actions are all actions are an area and all actions are all a		
ELEMENTS OF CHANGE IN WORKING CAPITAL				
Cash	993.0 <del>0</del>	7, 200. 00	232.00	(1,493.
Accounts Receivable	1,705.00	(1,328.00)	4, 939. 00	5,927.00
Inventory	1,250.00	1,777.00	(413.00)	(1, 569.00)
Accounts Payable	(345.00)	24 <b>6. 00</b>	37.00	1,521.00
Salaries Payable	(540.00)	162 <b>. 00</b>	(1,772.00)	(278 <b>. 00)</b>
Capital Lease	40.,00	(36.00)	. 00	.00
Compensated Absences Payable	2 <b>0.</b> 00	(305.00)	134.00	182.00
Due to the General Fund	2,577.00	<u>. 20</u> 0	975.00	5.274.00
INCREASE (DECREASE) IN WORKING CAPITAL	5, 700. 00	7,716.00	4, 132.00	9, 564. 00

# STATE OF MINNESOTA ADDRESSING FOOTNOTES TO FINANCIAL STATEMENT FY4

#### 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.

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:

Indirect costs are allocated be Department of Finance for General Fund Services to Addressing. These costs were estimated at \$3,436 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.

### INSERTING

# COMPARATIVE STATEMENT OF FINANCIAL POSITION As of June 30th for Fiscal Year Indicated

		FY4	FY3
ASSETS	er en e		
CURRENT ASSETS	• • •		
Cash		45, 393. 00	32 <b>,</b> 9 <b>46. 00</b>
Accounts Receivable		14, 434. 00	11,833.00
Total Current Assets		59, 827. 00	44, 779. 00
NON-CURRENT ASSETS			
Fixed Assets		86,111.00	86, 111.00
Less: Accumulated Depreciation	a	(53, 223, 00)	(48, 170, 08)
Total Non-Current Assets		32, 868. 00	37, 941. 60
TOTAL ASSETS		92,715.00	82,720.00
	•	one acciono o o o o della so o o o o o o o o o o o o o o o o o o	entere entre de la compagnation
LIABILITIES & FUND EQUITY			
CURRENT LIABILITIES		100.00	4 (35 3)
Accounts Payable Salaries Payable		488. 00 6, 381. 00	1 , 485. 00 5, 249. 00
Accrued Compensated Absences		5, 927. 00	4, 254. 00
Loans Payable	•	8,774.00	8,774.00
Total Current Liabilities		22, 170. 00	19, 762. 00
NOW CHARLES I VARY VIVE			
NON-CURRENT LIABILITIES		15,351.00	24, 127. 00
Loans Payable		13, 331. 90	24, 127.00
Total Liabilities		37,521.00	43, 889. <b>00</b>
FUND EQUITY			
Contributions from the General Fund		42 <b>,</b> 338 <b>.</b> 00	42, 338, 00
Retained Earnings	-	12, 856. vv	(3, 507.00)
Total Fund Equity		55, 194. 00	38, 831. 00
TOTAL LIABILITIES & FUND EQUITY		92,715.00	82,720.00
	=		

NOTE: Figures have been rounded to the nearest dollar.

# STATE OF MINNESOTA INSERTING COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS For the Period July 1st Through June 30th

	FY4		FY3	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUE		e	•	
Sales	40, 910. 00	162, 214. 00	33, 125. 00	124, 682. 99
OPERATING EXPENSES				
Salaries & Benefits	32, 682. 00	122,774.00	26, 148.00	104, 828. 00
Rents	606.00	3, 386. 00	844.00	3, 377. 00
Repairs	1, 132.00	3, 587.00	1,618.00	3, 887. 66
Printing	. 00	96.00	.00	20.00
Depreciation	1, 252. 80	5, 053. 00	1, 267. 00	5, 069. 00
Indirect Cost	2, 578. 00	10, 310. 00	1,702.00	6, 807. 90
Supplies	352. W	645.00	.00	122.00
Total Operating Expense	38, 602, 00	145,851.00	31,579.00	124, 110. 00
NET INCOME (LOSS)	2, 308. 00	16, 363. 00	1, 546. 00	572.00
RETAINED EARNINGS, BEGINNING OF PERIOD	10, 548. 00	(3, 507. 00)	(4, 986. 04)	(4, 079, 00)
Adjustment to Retained Earnings	. 60	. 90	(167.00)	. 66
RETAINED EARNINGS, END OF PERIOD	12, 856. 00	12, 856. 00	(3,507.00)	(3, 507.00)

## STATE OF MINNESOTA INSERTING COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION

	FY4		FY3	
	QUARTER	A-1-D	QUARTER	Y-T-D
FINANCIAL RESOURCES PROVIDED		· · · · · · · · · · · · · · · · · · ·		
Net Income (Loss)	2,308.00	16, 363.00 *	1,546.00	572.00
Add: Expenses Not Utilizing				
Capital Depreciation	1,252.00	5, 053. 00	1,267.00	5, 069. 00
Adjustment to Retained Earnings	. 60	. 00	. 30	. 00
Total Financial Resources Provided	3, 560. 00	21,416.00	2,813.60	5,641.00
FINANCIAL RESOURCES APPLIED				•
Retirement of Long-Term Liabilities	2, 194.00	8, 776. 00	2, 194, 00	8,775.00
Adjustment to Retained Earnings	. 00	. 00	167.00	. 00
Total Financial Resources Applied	2, 194. 60	8, 776. 20	2, 361.00	8, 776. 00
INCREASE (DECREASE) IN WORKING CAPITAL	1, 366. 00	12,640.00	452.00	(3, 135. 00)
ELEMENTS OF CHANGE IN WORKING CAPITAL				
Cash	9, 245. 00	12,447.00	(1,468.00)	(6, 933
Accounts Receivable	(3, 463. 00)	2,601.60	66.00	186.
Orepaid Expense	(860.00)	. 20	(505.00)	. 00
Accounts Payable	(379. 80)	397. ũờ	282 <b>.</b> 00	(1, 336.00)
Salaries Payable	(3, 027. 00)	(1,732.00)	(2, 482.00)	(609.00)
Accrued Compensated Absences	(1, 862. 00)	(1,673.00)	(566.00)	(801.00)
Loans Payable	. 00	. હેર્જ	<b>6</b> ਓ .	.00
Due to the General Fund	<u>7,732.60</u>	NS.	5,105.00	6,358.00
INCREASE (DECREASE) IN WORKING CAPITAL	1, 366. 00	12, 640. 00	452. <b>00</b>	(3, 135.00)

# STATE OF MINNESOTA INSERTING FOOTNOTES TO 4th QUARTER FINANCIAL STATEMENTS FY4

#### 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 countful 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. <u>Legislation Affecting Inserting:</u>

Inserting derives operating authority from Minnesota Statutes M.S. 16.88.

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

# MINNESOTA DEPARTMENT OF ADMINISTRATION PRINTING AND MAILING SERVICES DIVISION INSERTING AND ADDRESSING Proposed FY 1985 Rates

	Current	**	New.	Average
Addressing	Rate	Change	Rate	Outside
Service	Ma Ce	change	Ruce	Outside
Regular Labels				
First 1000	\$ 28.00	\$ -0-	\$ 28.00	\$ 33.50
Additional 1000	2.60	-0-	2.60	3.50
Computer Labels				
First 1000	35.00	0-	35.00	24.45
Additional 100	1.50	-0-	1.50	1.65
Cheshire Cards	.05	.02	.07	-
Bulking	.02	-0-	.02	-
		_		
Inserting				•
l Insert				
First 1000	18.50	2.00	20.50	* 18.00
Additional 1000's	10.50 ;	1.00	11.50	18.00
2 Inserts				
First 1000	21.50	2.50	24.00	20.00
Additional 1000's	11.50	1.00	12.50	20.00
3 Inserts				
First 1000	24.50	3.50	28.00	22.00
Additional 1000's	12.50	1.00	13.50	22.00
4 Inserts				
First 1000	28.50	.50	29.00	24.00
Additional 1000's	14.00	.50	14.50	24.00
5 Inserts				
First 1000	32.00	-0-	32.00	26.00
Additional 1000's	15.00	.65	15.65	24.00
6 Inserts		•		
First 1000	36.00	5.00	41.00	28.00
Additional 1000's	16.50	-0-	16.50	28.00

<sup>\*</sup> Additional charges for pre-sort of 3.00 to 4.00 per thousand

### 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		e 30,	
		1984	1983	
ASSETS				
CURRENT ASSETS				
Cash	e de la companya de La companya de la co	79, 138. 00	32,631.00	
Accounts Receivable		<u>37, 658. 80</u>	38,271.00	
Total Current Assets		116, 796. 00	70, 902. 00	
NON-CURRENT ASSETS				
Fixed Assets		7,834.00	7,834.00	
Less: Accumulated Depreciation		(1,827.00)	(1, 044, 00)	
ress: wrrawarea nebierieriou		/16 0E/ 6 CO/	(1,077,00)	
Total Non-Current Assets		6, 907. 00	6, 790. 80	
TOTAL ASSETS		122, 803. 00	77,692.00	
		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		
LIABILITIES & FUND EQUITY				
CURRENT LIABILITIES	4			
Accounts Payable		1,885.00	1,902.00	
Salaries Payable		4, 545. 66	3, 832. 00	
Due to the General Fund		31, 962. 00	27, 757. 00	
Compensated Absences		7, 794. 60	8, 752. 00	
Loans Payable		1,567.00	1,567.00	
Total Current Liabilities		47, 753. 00	43, 810. 00	
LONG-TERM LIABILITIES	•			
Loans Payable	κ,	2,739.00	4, 307.00	
Compensated Absences		1,227.00	.00	
Total Long-Term Liabilities		3, 966. 00	4, 307. 00	
Total Liabilities		51,719.00	48, 117. 00	
FUND EQUITY				
Contributions from the General Fund		37, 000. 00	37, 000.00	
Retained Earnings		34,084.00	(7,425.00)	
Total Fund Equity		71, 084. 00	29, 575. 00	
TOTAL LIABILITIES & FUND EQUITY		122,803.00	77,692.00	
		######################################		

NOTE: Figures have been rounded to the nearest dollar.

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

	FY84		FY83	
	QUARTER ENDED	Y-T-D	QUARTER ENDED	<b>7−</b> 7−₽
	6/30/84	Marine State Communication	6/30/83	
OPERATING REVENUE				
Gross Sales	65, <del>98</del> 2. 8 <del>8</del>	274, 765. 86	57, 372. 00	203, 028. 00
OPERATING EXPENSES				
Salaries & Benefits	34, 824. 00	136, 654. 88	27,947.00	103,740.00
Repairs	4, 092. 00	9, 296, 00	.00	41.69
Purchased Services	.06	497.00	641.00	1,652.00
Communications	275. 90	1,042.00	299.00	1, 623. 66
Trave]	949.00	1,911.00	240.00	1, 415. 60
F 885	15. 80	712.00	. 00	. 90
Insurance	.00	92.00	18. <b>00</b>	73.00
Supplies	9, 8 <b>98</b> . <b>96</b>	40, 207. 00	13, 271. 00	30, 208. 00
Depreciation	196.00	783.00	196.00	783.00
Indirect Cost	3, 238. 00	12, 951. 00	2, <del>904</del> . 00	11,617.00
Division Overhead	7, 764. 🐠	29, 189. 00	5, 732. 00	22,706.00
Data Processing	1.00	12.00	<del>- 100</del>	. 10
Total Operating Expense	61, 153.00	233, 256. 00	51, 248. 00	173, 258. 00
OPERATING INCOME (LOSS)	4,749.00	41,509.00	6, 124 <b>. 00</b>	29, 776. 08
NON-OPERATING INCOME (LOSS)				
Miscellaneous	. 00		. 00	. M
NET INCOME (LOSS)	4, 749. <b>00</b>	41, 509. 00	6, 124. 00	29, 770. 00
RETAINED EARNINGS, BEGINNING OF PERIOD	2 <b>0,</b> 583. 00	(7,.425.00)	(13,588.00)	(37, 195. 00)
ADJUSTMENT TO RETAINED EARNINGS	8, 752. <del>96</del>	, <b>}</b> }	33.00	• 00
RETAINED EARNINGS, END OF PERIOD	34, 084. 00	34, 084. 00	(7, 425. 00)	(7, 425. 00)
			<del>- 1, , , , , , , , , , , , , , , , , , ,</del>	<u>ൟ൧ൟൣ൶൶൶൶ൟഩ൴൴</u> ൴൞൶൶ൎ

## STATE OF MINNESOTA CENTRAL MAINTENANCE STATEMENT OF CHANGES IN FINANCIAL POSITION

	FY84		FY83	
	QUARTER	Y-T-D	QUARTER	Y-T-D
	ENDED		ENDED	
	6/30/84	en e	6/30/83	
FINANCIAL RESOURCES PROVIDED		· •	٠.	
	4 740 00	/+ E00 00	5 464 A3	00 778 83
Net Income (Loss)	4, 749. 00	41,509.00	6, 124. 00	29, 770. 00
Adjustment to Compensated Absences	1, 227. 66	1,227.00	.08	. 00
Add: Expenses Not Requiring Outlay				
of Working Capital: Depreciation	ተፀደ ልዕ	783.00	ነ <i>በር በ</i> ፡እ	707 00
pebreciation	196.00	/03.66	196.00	783.00
Total Financial Resources Provided	6, 172. 86	43, 519. 00	6, 32 <b>0. 00</b>	3 <b>0,</b> 553. 69
FINANCIAL RESOURCES APPLIED				
Decrease in Long-Term Liability	392, 00	1,568.00	392.00	1,568.00
Adjustment to Retained Earnings	(8, 752. 00)		(39.00)	. 86
Total Financial Resources Applied	(8, 360. 90)	1, 568. 60	353.00	1, 568. 89
INCREASE (DECREASE) IN WORKING CAPITAL	14, 532. 00	41,951.00	5, 967. 00	28, 985. 00
:	ocidentia (a.c.) (a.c.) acidentia (a.c.) (a.c.) (a.c.)			
ELEMENTS OF CHANGE IN WORKING CAPITAL				
Cash	(16, 152, 00)	46, 507. 00	(59, 690. 00)	(19, 85?
Accounts Receivable	(30, 582, 00)	(613.00)	8, 065. 00	2 <b>9,</b> 927.
Accounts Payable	(949. 08)	17.00	5, 735. 00	(1,701.00)
Salaries Payable	(1,770.00)	(713.00)	(1,609.00)	(225.06)
Due to the General Fund	62, 673. 00	(4, 205. 00)	53, 399. 00	22, 412. 00
Compensated Absences	1,312.00	958. <del>00</del>	67.00	(1, 569. 00)
Loans Payable	.00	.00	. 00	. 00
INCREASE (DECREASE) IN WORKING CAPITAL	14, 532. 00	41,951.00	5, 967. 00	28, 985. 00

# STATE OF MINNESOTA CENTRAL MAINTENANCE FOOTNOTES TO FINANCIAL STATEMENTS FY84

### Note 1. Summary of Significant Accounting Policies:

Central Maintenance utilized 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 a straight line bases 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 \$12,198 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. Compensated Absences:

Accrued Compensated Absences is shown as an adjustment to Salary & Benefits. Fourth quarter adjustment was (\$85).

### Note 4. Adjustment to Retained Earnings:

Third quarter Salaries & Benefits expenses were overstated.

### ALPHA & CENTRAL OPERATIONS AND MAINTENANCE

### RATES FOR F.Y. 85

<u>Description</u>	F.Y. 84 Rate	<pre>Inc./(Dec.)</pre>	F.Y. 85 Rate
Alpha-City County	none	N/A	\$ 45.50/PT
Alpha-State Agencies	\$ 150.00/PT	\$ (73.00)	\$ 77.00/PT
COM - Regular	Cost + \$ 25.00/HR	-0-	Cost + \$ 25.00/HR
COM - Premium	Cost + \$ 30.00/HR	~ O ~	Cost + \$ 30.00/HR

### 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 FINANCIAL POSITION As of 6/30/84 for Fiscal Year Indicated

	FY4	EA2
ASSETS		
CURRENT ASSETS	110 EET 22	170 010 00
Cash Accounts Receivable	118, 557. 20 229, 621. 00	172, 819. <b>20</b> 324, 13 <b>0.</b> 20
Prepaid Insurance	19,444.00	15, 437. <b>20</b>
Supplies Inventory	31, 654. 20	29,842.00
Due from Other Agencies	5, 000. 00	. 20
Due from General Fund (Note 3)	21, 450. 80	. 20
		**************
Total Current Assets	42 <b>5,</b> 73 <b>6. 00</b>	542, 228. 00
NON-CURRENT ASSETS		
Vehicles	5, <i>2</i> 08, 715. 00	5, 091, 439.00
Less: Accumulated Depreciation	(2, 826, 562. 00)	(2, 332, 98 <b>5. 90</b> )
Shop Equipment	43, 778. 20	37, 2 <b>38. 00</b>
Less: Accumulated Depreciation	(15, 137. 00)	(13, 912.00)
Car Wash	29, 405. 00	29, 405. 20
Less: Accumulated Depreciation	(18, 113. 20)	(15, 173, 20)
Parking Lot	43, 249. 20	43, 249. 20
Less: Accumulated Depreciation	(10, 091, 06)	(7, 931. 20)
Office Equipment	19, 339. 99	9, 137, 20
Less: Accusulated Depreciation	(4, 387. 00)	(4, 278. 20)
Total Non-Current Assets	2,461,196.00	2, 835, 397. 29
TOTAL ASSETS	2, 886, 932. <b>%</b>	3, 378, 525. 20
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable 3	113.838.00	128, 265, 20
Salaries Payable	19, 743. 20	17,832.00
Compensated Absences Payable	23, 575. 00	13, 446. 20
Loans Payable to the General Fund	1, 329, 615. 00	1, 033, 456. 00
Due to Fund 20	<u> 24.89</u>	. 20
Total Current Liabilities	1, 486, 795. 20	1,177,799.00
NON-CURRENT LIABILITIES		. 7.7
Loans Payable to the General Fund	1, 159, 974. 20	1,717,410.20
Accrued Compensated Absence - Long-Term	2, 753, 80	. 20
Total Non-Current Liabilities	1, 162, 727. 20	1, 717, 410. 20
Total Liabilities	2, 549, 522. 20	2, 895, 209. 🕫
FUND EQUITY		
Contributions from the General Fund	252, <b>000. 0</b> 0	252 <b>, 200. 20</b>
Retained Earnings	(14,590,00)	231,416.29
Total Fund Equity	237, 41 <b>0. 20</b>	483, 416. 30
TOTAL LIABILITIES & FUND EQUITY	2, 386, 932. 20	3, 378, 525. <i>0</i> 0
NOTE: Figures have been rounced to the nearest dollar.		

## STATE OF MINNESOTA CENTRAL MOTOR PCOL

### COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION

For the Period July 1st Through June 30th

	5	<b>-</b> 74		FY3
	QUARTER	V-T-D	GUARTER	Y-Ţ-Ð
FINANCIAL RESGURCES PROVIDED				
Net Income (Loss)	(47, 685. 20)	(235, 344.00) *	(59, 939. 00)	(46, 219.0%)
Add: Expenses Not Requiring Outlay				
of Working Capital				
Degreciation	227, 502.00	919, 745.00	243, <b>387. 20</b>	912, 324. 22
Accrued Compensated Absence - Long-Term	2, 753. 00	2, 753. 00	.00	. 22
Less: Credits not Generating Working				
Capital:		(TO TO 4 48)	**	// RP 93! 05!
Gain on Sale of Fixed Assets	(903.00)	(70, 581.00)	. 22	(195, 734. %)
Prior Period Adjustment	(10, 662. 00)	(10,662.00)	69.	00.
Other	(291.00)	(291.00)	(9, 276. 22)	. 20
Other Sources:	99 BAS AS	SAP AAW AA	616 981 93	11P 299 AA
Proceeds from Sale of Fixed Assets	37, 302.09	326, 227. 80	242, 794. 88	446, 237, 00
Advance from the General Fund	467, 840, 20	<u>352, 020. 00</u>	705, 740, 20	1,277.240.03
Total Financial Resources Provided	675, 856. 🕫	1, 781, 847.00	1, 122, 712. <b>00</b>	2, 393, 846. 26
FINANCIAL RESOURCES APPLIED				
Purchase of Capitalized Assets	141,535.20	£99, 899. 0 <i>0</i>	244, 827.00	1,144,510.00
Retirement of Long-Term Liabilities	807, 519.20	1,507,436.00	549,228. <i>0</i> 0	1,202,172.08
Total Financial Resources Applied	949, 055, 00	2, 207, 335. 00	794, 055. 00	2, 346, 682. 00
INCREASE (DECREASE) IN WORKING CAPITAL	(273, 199.00)	(425, 488. 00)	329, 537. 00	47, 156. 20
<b>.</b>	33466666666666666666666666666666666666	ക്കുത്തുകൾക്കാർക്കാർ വരുക്കുന്നു. അത്തുത്തുന്നുകൾക്കുന്നുകൾകൾ	യുക്കുന്നുന്നുക്കുന്നുക്കുന്നുകൾ പ്രത്യാത്രം വരുത്തിലുകൾ വരുത്തിലുകൾ വരുത്തിലുകൾ വരുത്തിലുകൾ വരുത്തിലുകൾ വരുത്ത	encontracted encoded contracted encoded encode
ELEMENTS OF CHANGE IN WORKING CAPITAL				
Dash	28, 587. 20	(54, 252, 20)	(25, 975, 20)	(313, 385. 20)
Accounts Receivable	19, 186.00	(94, 509.00)	133, 424. 20	41,512.00
Prepaid Insurance	(9,720.00)	4,007.00	(7, 719, 02)	(1,953.29)
Supplies	(608.80)	1,822.00	(5, 270.00)	(7, 844. 00)
Accounts Payable	64,569.00	(5, 773. 9%)	296, 371.00	137, 115.00
Salaries Payable	(7, 205. 90)	(1,911.00)	(13, 614, 30)	(2,698.00)
Compensated Absences Payable	(3, 638. 00)	(5, 129, 22)	(8, 296, 22)	(2, 395. 20)
Loans Payable to the General Fund	(366, 123, 00)	(296, 159. 00)	(162, 964, 20)	(290, 864, 00)
Other Assets Due to Fund 20	. 00 (24. 00)	. ୧୯ (24. ୫୬)	. 00 122, 500. 00	(2, 512, 00) 490, 8 <b>00</b> , 00
Due from Other Agencies			•	•
Due From Other Agencies	<u>i,677. ₹0</u>	<u>25,450.00</u>	<u> 530.80</u>	. 2-3
INCREASE (DECREASE) IN WORKING CAPITAL	(273, 199. €0)	(425, 488. 80)	328, 857. 20	47, 16E. 20
=				

### STATE OF MINNESOTA CENTRAL MOTOR POOL

### COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS For the Period July 1st Through June 30th

·	FY QUARTER (Unauc	Y-T-D iited)	FY3 GUARTER Y-T-D (Audited)
OPERATING REVENUE Vehicle Rental Miscellaneous Revenue	623, 002. 00 . 00	2, 385, 296. 00 384. 00	2, 258, 79 <b>5. 80</b> 222. <b>80</b>
Total Operating Revenue	623, 002. 00	2, 385, 680. 09	2, 259, 017. 00
OPERATING EXPENSES			
Salaries & Benefits	1 <b>06, 029. 98</b>	401, 478.00	378, 620. 88
Rent - Space & Equipment	20, 552. 00	85, 117, 00	53, 958. 00
Repairs - Vehicle	16, 200. 00	71,235.00	B, 691. <b>0</b> 9
Repairs - Other	5, 078. 99	11, 243, 80	15, 516. 40
Insurance - Vehicle	9, 720.00	34, 877. 20	32, 737. 29
Printing	549. 60	2,277.00	2,612.99
Data Processing	15, 354. <b>00</b>	24, 58 <b>8. 00</b>	37.00
Purchasec Services - Incl. Snow P.	2,080.00	10, 253. 00	8, 351. 00
Communication	753.00	4, 734. 90	4, 593. <i>0</i> 3
Travel	34 <b>9. 00</b>	2, 250. 00	1, 369. 20
Freight & Fees	539 <b>.</b> 00	2 <b>,</b> 235. <b>00</b>	1,831.00
Shop & General Supplies	487. <b>20</b>	8,401.00	s, 705. ¢′
Miscellaneous Supplies	2 <b>, 062. 00</b>	7, 325. 00	6, 787. 6
Parts & Tires	12, 015, 00	124, 753. 00	101,005.00
Fuel & Gil	2 <b>09, 430. 00</b>	797, 155. 20	782, 018. 00
Indirect Cost - Statewide	45, 972 <i>. 00</i>	183, 888. 00	184, 142. 20
Degreciation	227, 502.00	919,745.00	912,324,20
Total Operating Expense	675, 662. 00	2,691,605.00	2, 50:, 296. 00
OPERATING INCOME (LOSS)	(52, 660. 00)	(305, 925. 00)	(242, 279.00)
NON-OPERATING REVENUE & (EXPENSE)			
Gain on Sale of Assets	5, 198. 00	70,581.00	187, 750. 30
Other	(223.00)	.02	8,310,20
NET INCOME (LOSS)	(47, 685. 00)	(235, 344. @@)	( 46, 219, <i>20</i> )
1 Team 1 - an 1 Vall Mari I Ros of Self-Mari F	, 2220 501	· warmy of 1.12 %% (	( Git13000/
RETAINED EARNINGS, BEGINNING OF PERIOD	43 <b>,</b> 757. <b>%</b>	231,416.00	277, 635.
PRIOR PERIOD ADJUSTMENT (Note 3)	(10, 652.00)	(10, 662.00)	. %?
BEGINNING RETAINED EARNINGS RESTATED	33, 095. 00	220, 754. 20	.00
RETAINED EARNINGS, END OF PERIOD	(14, 590. 00)	(14, 590, 00)	231,417.00

NOTE: FY83 4th quarter figures are not available.

## STATE OF MINNESOTA CENTRAL MOTOR POOL FOOTNOTES TO FINANCIAL STATEMENTS

### Note 1. Summary of Significant Accounting Policies:

The Central Motor Pool (CMP) utilizes full accounting except for certain expenses. Central Motor Pool (CMP) vehicles rentals are accounted to the period the vehicle was returned. Expenses are based on data received from the Statewide Accounting System (SWA). 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 Decreciation by item indicated:

<u>Item</u>	Life	<u>Salvage Value</u>
Vehicles	40 months	25%
Parking Lot	20 years	zero
Car Wash	10 years	zerc
Shop & Office Equipment	Various*	zero

<sup>\*</sup>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.

Note 2. Minnesota Laws 1979, Chapter 333, Section 55, Subdivision 3 restricts "Paid-In-Capital" amounts to \$252,000.00.

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.A. 169.126. As these assets are depreciated, the "advance" is paid off using cash generated from depreciation.

### Note 3. Prior Period Adjustment includes:

Debit to Vehicles	<b>\$</b> 5,455
Credit to Vehicles Reserve	(9, 459)
Debit to FY83 Sales	16,558)
	(13, 552)

DEPARTMENT Administration

## Office Memorandum

TO: All Departments and Agencies

DATE: June 14, 19

Glenn H. Johnston, Director Central Motor Pool Division

PHONE: 6-6781

SUBJECT: Central Motor Pool Rates for FY85

Effective July 1, 1984 the following rates will be in effect:

	Mileage	Month	Day	½ Day
Subcompact	7.0	132.00	7.00	4.00
Subcompact Station Wagon	7.0	132.00	7.00	4.00
Compact	9.0	145.00	7.00	4.00
Compact Station Wagon	9.0	145.00	7.00	4.00
_ntermediate	11.0	150.00	7.50	4.00
Station Wagon	11.0	154.00	7.50	4.00
Van	13.0	160.00	8.00	4.50
Passenger Van	12.0	150.00	7.50	4.00
Pick Up	12.0	224.00	11.00	6.00
Carryall	12.5	210.00	11.00	6.00

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

### SERVICES

\$24.00 per hour Shop Car Wash \$2.00

Parts-Markup 18%

### 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.

	•	June 30,
	1984	1983
ASSETS		
CURRENT ASSETS		
Cash	143, 381.00	198, 221. 00
Accounts Receivable	133, 237. 00	103, 491. 60
Inventory	446, 235. 00	341,626.00
Prepaid Expense	58. 00	. 00
Due from General Fund	2,832.00	.00
are from detailed fund	GCECONOCO GGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGGG	***********
Total Current Assets	725, 743. 00	643, 338. 00
NON-CURRENT ASSETS		
Fixed Assets	58, 657. 00	56, 379.00
Less: Accumulated Depreciation	(43, 458. 00)	(39, 480. 00)
Building Improvement	91, 306. 00	91, 306. 00
Less: Accumulated Amortization	(36, 148. 00)	(31,511.00)
Land Improvement	8, 055. 00	8.055.00
Total Non-Current Assets	78, 412. 00	84, 749. 00
TOTAL ASSETS	804, 155. 00	728, 087. 00
LIABILITIES & FUND EQUITY CURRENT LIABILITIES		
Salaries Payable	26 <b>,</b> 38 <b>2. 00</b>	11, 158.00
Accounts Payable	99, 157. 00	107, 147. 60
Credit Memos Outstanding	1, 589. 00	1,877.00
Loans Payable	1, 000. 60	1, 0k/0. 00
Compensated Absences	19, 317. 00	27, 593.00
Due to the General Fund	.00	0.00
Total Current Liabilities	147, 445. 00	146, 775. 00
LONG-TERM LIABILITIES		
Loams Payable	500.00	1,500.00
Compensated Absences	7, 346. 00	. 30
Total Long-Term Liabilities	8, 446.	1, 500.00
Total Liabilities	155, 891. 20	150, 275. 00
FUND EQUITY		
Contributions from the General Fund	691, 220. 22	691, 000.00
Retained Earnings	(42, 736. 00)	(113, 188, 00)
Total Fund Equity	648, 264. &ð	577, 81 <i>2. 60</i>
TOTAL LIABILITIES & FUND EDWITY	804, 155. 00	738.047.00

NOTE: Figures have been rounded to the nearest collar.

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

		FY84		FY63
	QUARTER	Y-T-D	QUARTER	Y-T-D
	ENDED		ENDED	
	6/30/84		6/30/83	
OPERATING REVENUE		a <sub>e</sub>	•	
Gross Sales - Forms Handling	9, 894. 00	38, 434, 00	9, 269. 00	44, 481. 00
Gross Sales - Stores for Resale	642, 150. 00	2, 670, 438, 80	517, 694, 00	2,211,168.00
Less: Returns	(3, 837. 00)	(12, 755, 00)	(2, 625. 00)	(9,611.00)
Cost of Goods Sold (Note 4)	(469, 701, 00)	(1, 992, 395, 00)	(411, 568, 00)	(1,725,095.00)
Gross Margin	178, 506. 60	703, 722.00	112,770.00	520, 943. 00
OPERATING EXPENSES				
Salaries & Benefits	77, 813.00	282, 004. 00	59, 047. 00	248, 120. 00
Rents	19,631.00	78, 527. 90	13, 154. 60	52, 616. 00
Repairs	353.00	2, 600. 00	794.00	2, 339. 00
Printing	173.00	212.60	38.00	38. 0 <b>0</b>
Data Proc <b>es</b> sing	611.00	2 <b>, 977. 00</b>	112.00	513. <b>0</b> 0
Purchased Services	9, 732. 00	41, 176. 00	<b>3</b> , 159. 0 <b>0</b>	36, 806. 00
Communications	716.00	2,647.00	1, 102.00	2, <del>3</del> 66. 00
Travel	.00	.00	<b>6</b> 0 .	. 60
Freight	18, 427. 00	72, 000. 00	15, 240. 00	61,591.00
Fees	276.00	344. 60	. 00	110.00
Supplies	3, 333. 00	8, 162.00	1,386.00	5, 424. 00
Degreciation	730.00	3, 978. 00	1, 198.00	3, 860. 00
Amortization (Note 1)	1, 159.00	4,637.00	1, 163.00	4, 637. 00
Indirect Cost (Note 2)	33, 53760	134,150.00	30, 431. 00	121,844.00
Total Operating Expenses	166, 491. 00	633, 414. 00	132, 826. 00	540, 864. 60
OPERATING INCOME (LOSS)	12, 015. 00	70, 308. 00	(20, 056. 00)	(19,941.00)
NON-OPERATING INCOME				
Miscellaneous	144.00	144.00	<u>6ว์. ยิชิ</u>	679.00
NET INCOME (LOSS)	12, 159. 00	70, 452.00	(19,991.00)	(19, 062. 00)
ADJUSTMENT TO RETAINED EARNINGS	. 80	. 00	(332.00)	. 20)
RETAINED EARNINGS, BEGINNING OF PERIOD	(54, 895.00)	(113, 188. 00)	(92,865,00)	(94, 126, 88)
RETAINED EARNINGS, END OF PERIOD	(42, 736. 00)	(42, 736. 00)	(113, 168.00)	(113, 168. 00)

# STATE OF MINNESOTA CENTRAL STORES STATEMENT OF CHANGES IN FINANCIAL POSITION

		FY84		FY83
	QUARTER	Y-T-D	QUARTER	Y-, "
	ENDED		ENDED	
	6/30/64		6/30/83	
	2. 23. 2	• • • • • • • • • • • • • • • • • • •		
FINANCIAL RESOURCES PROVIDED				
Net Income (Loss)	12, 159.00	70, 452. 00	(19, 991.00)	(19, 062, 00)
Adjustment to Compensated Absences	7, 946. 00	7, 946. 00	. Ĉd	. 60
Add: Expenses Not Requiring Gutlay				
of Working Capital:				
Depreciation	730.00	3, 978. 00	1, 198. 20	3, 840. 00
Amortization	1, 159.00	4,637.00	1,163.00	4,637.00
Total Financial Resources Provided	21, 994. 00	87, 013. 60	(17, 630. 00)	(10, 545. 00)
FINANCIAL RESOURCES APPLIED				
Decrease in Long-Term Liability	(250, 00)	(1,000.00)	(250. 00)	(1,200.00)
Purchase of Equipment	. 69	(2, 278. 00)	. 00	(835, 00)
Adjustment to Retained Earnings	.00	.00	(19.00)	.00
Total Financial Resources Applied	(250.00)	(3, 278. 00)	(269.00)	(1,835.00)
:org: Limencial Wesonings Whitten	/E96° 661	(30 E1 00 00)	(203.00)	7.4 0000 661
INCREASE (DECREASE) IN WORKING CAPITAL	21,744.00	83, 735. 00	(17, 899. 00)	(12, 340. 00)
•	24056670000000000000000000000000000000000			
ELEMENTS OF CHANGE IN WORKING CAPITAL				
Cash	(201, 365. 00)	(54, 840. 00)	(128, 270.00)	(33, 772. 00)
Accounts Receivable	2 <b>6,</b> 317. 0 <b>0</b>	29, 746. 00	11,892.00	32, 392. 00
Inventory	89, 910. 00	104,609.00	34, 367. 00	25, 344. 00
Grepaid Expense	56. 00	58. 00	(12, 773.00)	(12, 773. 00)
Accounts Payable	9, 273. 00	7, 330.00	(9, 035. 00)	(14, 664.00)
Salaries Payable	(18 <b>,</b> 102. <b>00</b> )	(15, 224. 00)	(4, 266, 00)	(1, 115.00)
Credit Memos	92.00	288.00	(ଖ38. ଏହ)	1, 153.00
Loans Payable	. 60	. 60	69.	. 00
Compensated Absences	12, 116.00	8, 276. 00	(367. જેહ)	(a, 955. 04)
Due to the General Fund	100, 613. 00	<b>6</b> ₫.	91, 413. <b>60</b>	. 60
Due from the General Fund	2,832.00	2,832.00	<u>. 6/6</u>	. કૃષ્ણ
INCREASE (DECREASE) IN WORKING CAPITAL	21, 744. 00	83, 735. ØØ	(17, 859. 00)	(12, 380.00)
	ೂಲದ ರೃಷ್ಟಾರವಾಡನಾ ಅನ್ನೇತ್ರವಾದ ಇದೇಕೆಲಿ ಇಷ್ಟ ಚೀರವಾಡಿ ಕ್ರಾಲ್ಡಡಿಕೆ			

# STATE OF MINNESOTA CENTRAL STORES FOOTNOTES TO FINANCIAL STATEMENTS FY84

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

Amortization expenses is taken on a building improvement that will be amortized over twenty-one years, starting with fiscal year 1977. The improvement cost was \$91,306 or an annual amortization rate of \$4,636 per year.

### Note 2. Indirect Costs:

Indirect costs are allocated by Department of Finance for General Fund Services to Central Stores. These costs were \$134,150 per year.

### Note 3. Legislation Affecting Central Stores:

Central Stores derives operating authority from Minnesota Statutes M.S. 16.8%.

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

### Note 4. Cost of Goods Sold:

	4th Quarter:	Y-T-D
Beginning Inventory	356, 325	341,626
Purchases	559,611	<u>2,097,004</u>
Goods Available for Sale	915, 936	2, 438, 630
Less: Ending Inventory	<u>446,235</u>	<u>446,235</u>
Cost of Goods Sold	469,701	1, 992, 395

### Note 5. Compensated Posences:

Accrued Compensated Absences is shown as an adjustment to salary and benefits. This adjustment  $Y^{-T-\hat{D}}$  for FY84 is (\$330).

# STATE OF MINNESOTA DEPARTMENT OF ADMINISTRATION ELECTRONIC EQUIPMENT RENTAL

### Services Provided

This activity exists to provide low cost rental of electronic typewriters and copy machines for all state departments and agencies. Additionally, the activity sells used equipment, instructs state employees in the use and operation of the equipment, and advises agencies on their equipment needs.

### 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 ELECTRONIC EQUIPMENT RENTAL STATEMENT OF FINANCIAL POSITION June 30, 1984

30050		
PSSETS CURRENT ASSETS		
Cash		<b>53.820.3</b> 2
Accounts Receivable	•	:65: 7:2:50
Inventory - Machines for Resale		3, 549, 36
Due from Vencor		5. 500. 20
Prepaid Maintenance Agreements		4,400.00
• •		
Total Current Assets		232, 342, 58
NON-CURRENT ASSETS	•	
Equipment, Furniture & Fixtures		438. 258. 36
Less: Accumulated Depreciation		(109, 484, 34)
		아 주가프로 아니아 아 아 아 아 아 아 아
Total Non-Current Assets		328, 564, 62
TOTAL ASSETS		561, 527, 20
LIABILITIES & FUND EQUITY		
CIRRENT LIABILITIES		
Salaries Pavable		972.3°
Accounts Dayable - Trace		- 3-4-1
- Indirect Costs		30. 333. 20
Vacations Payable		., iu3, zi
Interest Payable		1.530.50
Loans Payable		15. 563. 00
Contracts Pavable		106, 246, 94
Due to State Printer	•	. 2. 38 2. 28
Total Current Liabilities		200, 303. 82
LONG-TERW LIABILITIES		
Loans Cayable		_4.834.20
Contracts Payable		311.775.27
Total Long-Term Liabilities		3 <b>27.</b> 6 <b>4</b> 3. 27
TOTAL LIABILITIES		539.513.09
FUND EDULTY		
Contribution from the General Fund		134, 888. 88
Contribution from Economic Security		: 14, 666, 66
Retaired Earnings		1_25,432.°
raver en merce ja		
Total Func Equity		33. 814
•		
TOTAL LIGBILITIES & FUND EQUITY		551, 527, 28

### STATE OF MINNESOTA ELECTRONIC EQUIPMENT RENTAL STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS For Year Ended June 30, 1984

	Consolicated	Office Equipment	Copy Machines
200000000000000000000000000000000000000	4 4	e	
OPERATING REVENUE Sales	255, 140, 47	1 <del>44</del> , 45 <b>5.</b> 43	111,674.24
OPERATING EXPENSES Salaries & Benefits	5 <b>8,</b> 4 <b>98.</b> 41	54, 508. 70	<b>3.8</b> 81.71
Gent	4, <b>765, 50</b>	4, 765. 50	.00 .001
Repairs & Maintenance	15, 363, 81	12,834.67	3.529.14
ngurance	45. 80	45.88	. 00
<sup>3</sup> rinting	8.50	8, 50	. 20
Purchased & Professional Services	1, 925, 40	1, 925. <del>48</del>	. 66
Communications	753, 45	753. 45	. 86
"rave!	190, 54	190.54	ðù.
Conference Fees	19 <b>0.</b> 🚧	1 <b>90.</b> 00	. 20
Supplies & Parts	24, 412. 96	11,088.19	13, 324.77
interest	:4 <b>,</b> 458. 28	5 <b>, 050</b> . 29	9 <b>, 48</b> 7. 91
Decreciation	65, 322. <i>7</i> 7	41,631.23	23, 691. 54
Indirect Costs	9,711.00	4, 355. 50	4, 3 <b>55</b> . 50
Bad lebt Expense	5, 420, 24	<u>5, 420. 24</u>	. 20
Total Iderating Expense	2:2. 358. 58	153, 868. 01	59. 190. 57
OPERATING INCOME (LOSS)	44, 781. 39	(9.401.53)	53, 483, 47
LINE REPUBLIES STATES			
NCN-OPERATING INCOME  Sain on Retinement of Fixed Assets	32.314.2.	<u> </u>	\$15.
NET INCOME	74.656.10	21, 212, 63	53. 463. 47
	,		-
Perained Earnings, Seginning of Period	(183, 128, 99)	<u>(189, 640, 99)</u>	3,5,2,86
Retained Earnings, End of Period	(1 <b>85,</b> 432, 89)	(168, 463. 36)	62, 393. 47

### STATE OF MINNESOTA ELECTRONIC EQUIPMENT RENTAL STATEMENT OF CHANGES IN FINANCIAL POSITION

	GUARTER ENDED	
	June 3d, 1984	Y-T-D
FINANCIAL RESOURCES PROVIDED	the state of the s	
Net Income	28, 908. 99	74,696.10
Add: Expenses Not Requiring Outlay		,
of Working Capital:		
Decreciation	23, 495, 13	65,322.77
Less: Credits not Generating Working	·	,
Capital:		
Gain on Disposal of Fixed Assets	(11, 481, 23)	(38,614.21)
Other Sources:	,	•
Cash Proceeds from Disposal of		
Fixed Assets	97,603.18	114,488.18
Non-Cash Proceeds from Disposal		
of Fixed Assets	. 20	8. 330. 🚧
Loan from General Fund	. 00	: 0, 000. 00
Loan from State Printer	.ଡ., ଉ <b>୯ଡ.</b>	10,000.00
Rebate from Xerox	95.	2,588.88
Total Financial Resources Provided	148, 526. 07	254, 722. 84
FINANCIAL RESOURCES APPLIED		
Retirement of Long-Term Liabilities	86, 143. 85	<u>157, 545, 85</u>
Total Financial Resources Applied	86, 143, 05	157, 545, 86
INCREASE IN WORKING CAPITAL	62, 383. 02	97, 176. 98
ELEMEN'S OF CHANGE IN WORKING CAPITAL		
Cash	34, 212, 56	59 <b>,</b> 632 <i>,</i> 54
Accounts Receivable	98, 555. 34	125, 299, 25
Inventory - Parts	(5, 500. 00)	(5, 157, 95)
Due from Vencor	5, 500. 00	5 <b>.</b> 560. ¢0
Precaid Maintenance Agreements	(688.28)	4.460.28
Salaries Payable	7, 6 <b>2 3.</b> 72	7, 753.11
Accounts Payable - Trade	(18 <b>, 989.</b> 22)	(2, 436, 35)
- Indirect Costs	6, 533. 25	. ૯૪
Vacations Payable	(250.41)	5.5.5. <i>51</i>
Interest Payable	1, 373. 13	(105.15)
Loans Payable	(10, 200. 20)	(10, 200, 20)
Contracts Payable	(35, 852, 61)	(82.224.17)
Due to State Frinter	<u>(10, 000, 00)</u>	<u>(10. 2৬৩, ১৬)</u>
INCREASE IN WORKING CAPITAL	62,383.82	97, 176,

# STATE OF MINNESOTA ELECTRONIC EQUIPMENT RENTAL EDOTNOTES TO FINANCIAL STATEMENT June 30, 1984

### Summary of Significant Accounting Policies:

Electronic Equipment Rental (EER) utilizes full accrual accounting.

Billings corsist of:		<u>"</u> <u> </u>	V = <sup>(1</sup> = 1) *- (1 = 1)
	Resairs to Office Equipment	\$ 66.76	\$15, 527. 41
	Rental of Office Eculoment	47, 789, 42	115. 233. 45
	Sales of Office Ecusoment, Parts and Supplies	3. 544. 21	12,885.57
	Sustotal	\$51, 42 <b>0.</b> 39	<b>\$144.</b> 466. 43 1
	Rental & Use of Copy Macrine	<u> </u>	111.674.24
	Total Sales	\$76, 809. 55	\$256, 140, 47

The Point of Sale is recognized as:

Remains to Office Equipment Rental of Office Equipment Date the repair is completed Long-term rentals are billed quarterly; short-term rentals are billed when the equipment is returned (minimum billing of 1 week)

Sale of Office Eculoment, Parts & Supplies Date of sale

Excenses are based on data receives from the Statewice Recounting System (SWA) and the accountant's manual records.

### \*30: \*85313:

Dictaring Equipment being raid avolusively for resals.

### . J. Z. SNEW YORFEN

Append the EER from Copy Qualificating for the gurchase of the EER cants inventory.

#### 

Loans cayable consists of 3 leans: The for furniture of \$5,900 (Jumpert calance \$1,120); the for working Capital of \$37,050 (Current calance \$22,242); and another one for working Capital of \$10,000 (Current calance of \$10,000).

### 5. Incirect Costs:

Indirect costs are allocated to EER by the Department of Finance for Gerenal Fund Services provided to EER.

### 5. Fixec Casata:

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

### STATE OF MINNESOTA ELECTRONIC EDUIPMENT RENTAL FOOTNOTES CONTINUED Page 2

### 7. Contracts Payable:

In May 1983, EER purchased ten (10) Xerox 610 Memorywriters and four (4) Xerox copy machines from the Xerox Corporation. The purchase price of \$4,875 and \$114,857 will be paid over forty-eight (48) and sixty (60) months respectively at 8% interest.

During the 2nd quarter of FY84, EER purchased an additional one hundred (100) Xerox remorphriters at a cost of \$117,523. This amount will be paid over forty-eight (4d) months at 8% interest.

During the 3rd quarter of FY84, EER purchased 30 kits to upgrade Xerox 510 Memorywriters to 520 and 530 Memorywriters at a total cost of \$60,220. This amount will be paid over forty-eight (46) menths at 6% interest.

During the 4th quarter of FY84, EER purchased an additional one numbered and one (101) Xerox Memorywriters at a cost of \$168,300. This amount will be paid over forty-eight (48) months at 6% interest.

### 8. Legislation Affecting Electronic Equipment Rental:

Electronic Eduloment Rental derives operating authority from Minnesota Statutes 16.82 and 16.80.

Minnesota Laws 1979, Chapter 333, Section 56, Supplivision 1(a) establishes the contribution from the General Fundate \$134,888.

### 3. Bad Debt Expense:

The \$6,420.24 is the write-off of copy machine rental charges to the Community College System for the period January through June 1983. Inver Mills Community College purchases the machine in December 1983 for \$2,000.00.

### 18. Subsequent Events:

Ir Plaist 1984, EER taig its 1983 building ment (\$12,982.16) and indirect costs (\$30,358.80) to the General Firs.

# MINNESOTA DEPARTMENT OF ADMINISTRATION PRINTING AND MAILING SERVICES DIVISION EQUIPMENT RENTAL Proposed FY 1985 Rates

Unit	Current Rate	Changes	New <u>Rate</u>
Xerox Memorywriters			
610	<b>\$</b> 75	\$-0-	\$ 75
620	\$110	\$-0-	\$110
630	\$200	\$ <b>-</b> 0 <b>-</b>	\$200
IBM Selectrics	\$ 65	\$-0-	\$ 65
Copiers			
GF Administration-Xerox 5600	\$ .05	\$-0-	\$ .05
2nd F-Administration-Xerox 5600	\$ .05	\$-0-	\$ .05
Procurement - SX30	\$ .05	\$-0-	\$ .05
kerox 5600-Waste Management	\$ .03	(.01)	\$ .02
Panasonic SX30-Waste Management	\$ .03	(.01)	\$ .02
Xerox 8200-MECC	Xerox Plan	esse	\$ .02

# 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 FINNESOTA COMPUTER SERVICES - INTERNAL SERVICE FUND STATEMENT OF FINANCIAL POSITION JUNE 30

·		1984	1983
ASSETS			
CURRENT ASSETS			
Cash		1,424,442.05	1,054,882.60
Accounts Receivable - Trade (Note 1)		2, 148, 179, 39	1,948,475.90
- Equipment		704, 702. 11	635,754.52
, ,			
Total Current Assets		4, 277, 323. 55	3, 535, 113.02
NON-CURRENT ASSETS			
Fixed Assets (Note 1)		13, 002, 006, 22	10,160,240.50
Less: Accumulated Depreciation		(6, 782, 202, 51)	(5, 045, 421, 44)
Capital Leases (Note 2)		3, 106, 393, 86	3, 106, 393, 86
Less: Accumulated Amortization		(1, 501, 566. 87)	(860, 268, 10)
Leasehold Improvement		221, 342, 63	221,342.65
Less: Accumulated Amortization		(221, 342, 65)	(221, 342.65)
Accounts Receivable - Equipment		276, 774, 49	1,154,232.30
necounts necestasse easigner			
Total Non-Current Assets		4, 101, 405, 19	8, 494, 157, 12
TOTAL ASSETS		12, 378, 728. 74	12 <b>,</b> 1 <b>33, 270. 14</b>
		######################################	######################################
LIABILITIES & FUND EQUITY CURRENT LIABILITIES		:	
		. 633 516 76	131 534 33
Accounts Payable		1,290,512.70	434,621.37
Contracts Payable: (Note 2)			
Capital Leases		750.211.54	838,731.02
Installment Purchases		1, 344, 152. 54	1,3.1,023.65
Loans Payable (Note 3)		497, 576, 40	320.514.40
Salaries Payable		406, 301, 17	322 <b>.</b> 72 <b>0.</b> 75
Compensated Absences Payable		447.716.06	<u>5₹8,6⊕0.03</u>
Total Current Liabilities		4, 736, 570, 41	3, 786, 251, 22
LONG-TERM LIABILITIES			
		,	
Contracts Payable: (Note 2)		477,327,38	1.227,539.49
Capital Leases			1,617,525,43 3,863,626,23
Installment Purchases		3,681,457.68	
Loans Payable (Note 3)		354, 279. 6∂	674, 794, 68
Compensated Absences Payable		<u> 156,963/16</u>	<u>.                                </u>
Total Long-Term Elabilities		4,670,028.44	<u>5.185.959.7</u> 2
Total Liabilities		3, 40£, 59 <b>3.</b> 65	<b>8, 972, 21<b>0,</b> 94</b>
FUND EQUITY			
Contributions from the General Fund		3.158.320.00	3, 158, 300, 30
Retained Earnings		<u>8,6,123,63</u>	1,845,815,30
-			
Total Func Equity		E. 978. 189. 89	3 <b>.</b> 151. <b>2</b> 59. 39
TOTAL LIABILITIES AND FUND EQUITY		12.378.718.74	18.133.872.14
G ME TIMBICIATES MAD READ EXCL. 1			
	H-2	=======================================	

### COMPUTER SERVICES - INTERNAL SERVICE FUND STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS FOR YEAR ENDED JUNE 30

	1984	1983
OPERATING REVENUE		
Billings for Computer Services (Note 1)	17, 0 <del>97</del> , 671. 68	15, 124, 619. 28
Earned Revenue from Pre-billings	16, 100, 00	.00
	000000	<del></del>
Total Operating Revenue	17, 113, 771. 68	15, 124, 619. 28
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	7, 388, 714. 83	6, 618, 888. 33
Rent - Data Processing Equipment (Note 2)	1, 597, 691, 63	1, 487, 855. 51
Rent - Floor Space	354, 908. 81	330, 197. 04
Other Rent	<b>35,</b> 266. 16	44, 352. 16
Data Processing	1, 263, 468. 74	1, 036, 885. 57
Degreciation (Notes 1 & 2)	1, 759, 845. 02	1, 489, 002. 40
Amortization (Note 2)	621, 278. 77	666, 776. 23
Maintenance Contracts & Repairs	1, 842, 412. 25	1, 785, 932. 24
Printing (Note 1)	5, 752, 64	298, 052, 65
Microfilming	195, 444, 60	228, 286, 49
Consultants	23, 548. 37	. 00
Professional & Technical Services	2, 996. 00	5, 000, 00
Purchased Services	88,816,19	84,625.30
Communications	219, 495. 06	201, 963. 99
Trave:	94,601,24	43, 491.83
Utilities	183, 332, 13	180, 834. 73
Materials & Supplies (Note 1)	566, 639. 99	239, 563. 67
Interest (Note 2)	698, 630, 76	586, 811. 32
General	20, 686. 63	21,844.10
Indirect Costs	368, 400. 00	334, 377. 20
1141 674 20212	3333 700 60	######################################
Total Operating Expense	17, 333, 643, 84	15, 684, 080. 56
OPERATING INCOME (LOSS)	(219, 878, 16)	(559,461.28)
NON-OPERATING REVENUE (EXPENSES)		
Gain (Loss) on Fixed Assets	જેલે	14,727.87
Total Non-Operating Revenue (Expenses)	69.	14, 727, 87
NET INCOME (LOSS)	(219,878.16)	(544, 733. 41)
Retained Earnings - Beginning of Period	1, 905, 059, 20	1,528,671.79
Refunds of Prior Year Expenditures	41,701.15	. 00
Adjustment for Equipment Billing (Note 1)	(1, 256. 69)	21,120.82
Adjustment for Lease Change (Note 2)	(9, 495, 61)	. 20
• ·		
Retained Earnings - End of Period (Note 1)	816, 129. 89	1, 005, 059, 20

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

	1984	1983
FINANCIAL RESOURCES PROVIDED		
Net Income (Loss)	(219, 878, 16)	(523,612.59)
Add: Expenses Not Requiring Outlay of Working Capital:	,	,
Depreciation	1,735,781.07	1,489,002.40
Amortization	621, 278, 77	666,075.23
		·
Less: Credits not Generating Working Capital:		
Gain on Fixed Assets	. 00	(35, 848. 69)
Other Sources: (Note 1)		
Proceeds from Pre-billings	. 90	788, 537. 69
Proceeds from Disposal of Fixed Assets	.00	6, 727. 87
Long-Term Borrowing - Installment Purchases	2,297,381.31	5, 066, 158. 09
- Capital Lease	<b>N</b> Ý.	246, 800. 00
- General Fund Loan	236, 216. 00	. 20
Reduction of Long-Term Receivables	877, 457, 81	.00
Refunds of Prior Year Excenditures	41,701.15	.00
Equipment Sale on Account	. <b>0</b> 00	514. 633 <b>.</b> 7 <b>0</b>
Compensated Absences Dayable	<u>155, 963, 16</u>	<u>95.</u>
Total Financial Resources Provideo :	5,746,501.11	8,318.474.70
FINANCIAL RESOURCES APPLIED		
Purchase of Fixed Assets	2. <b>8</b> 41.76 <b>5.</b> 72	6.3d <b>0.</b> 242.6:
Acquisition of Equipment Ender Capital Lease	"Śvið	346, 80 <b>0</b> , 60
Retirement of Long-Term Liabilities	3.206.491.75	3.759,989.41
Acgustment for Lease Change	9.495.61	80 .
Adjustment for Equipment Billing Error	<u> </u>	<u></u>
Total Financial Resources Applied	6, <u>059,009,77</u>	<u> 10,387,832.02</u>
INCREASE (DECREASE) IN WORKING CAPITAL	(312, 108.66)	(2, 068, 557, 32)
ELEMENTS OF CHANGE IN WORKING CAPITAL	TWOKEBBE (DECKEBBE)	N #CRKING CAPITAL:
Sasn	369, 559, 45	(8,415,861.10)
Accounts Receivable - Trade	199,703.49	416. E43. Ev
Accounts Receivable - Eculoment .	£8.947.59	514,633.72
Accounts Payable	(855.591.33)	79.197.72
Contracts Payable	105.350.59	(743.514.46)
Loans Dayable	(177.15≳.₹₺)	, હે ટે
Salamies Payaole	(83, 380, 42)	(19.591.47)
Compensated Absences Payable	60.923.97	173.165.56)
Deferred Revenue		73,350,67
INDREASE (DECREASE) IN WORKING CAPITAL	(315.128.56)	(2 <b>. 368.557.</b> 32)

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

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Computer Services Fund (Information Services Bureau - I.S.B.) utilizes full accounting pursuant to M.S. 16A. 255, 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 deginning of the following month; therefore, the Accounts Receivable Trade total of \$2,148,179.39 includes the entire billing of \$1,859,373.92 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 I.S.B. computers will be owned by the agency using the equipment. There is a retained earnings adjustment due to fully-paid equipment added in to Accounts Receivable in error.

Expenses are based on data received from the Statewide Accounting System (SWA). Also, the Departments of Finance and Administration allocate indirect costs for general fund services to I.S.B. pursuant to M.S. 16A.127. Those costs were \$368,400 for the Fiscal Year 1984.

I.S.B. is a service agency as opposed to a manufacturing agency; because of this, supplies are expensed as purchased rather than consumed. In previous periods computer paper was included in printing but is now included in materials and supplies.

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 years 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:

I.S.B. 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 December, 1981, I.S.B. entered into a lease with Computer Systems of America, Inc. for the lease of Control Data Corporation disk drive computer equipment. This lease is for a three year period.

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

In April, 1982, I.S.B. 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. These contracts are for three year or five-year periods. This contract contains the following provisions: If contractor (Tele-Terminals) so elects, State (I.S.B.) shall sell its interest in the equipment acquired pursuant to this Agreement to Contractor at the conclusion of the lease/purchase period for one percent of the original equipment purchase value including discounts made available to the State.

In September, 1982, I.S.B. entered into an agreement with IBM for the installment purchase of a second IBM 3033 processor computer. The agreement is for a three-year period.

In January, 1983, I.S.B. 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. In August, 1983, this agreement was changed to an operating lease of approximately four years for each group of equipment.

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, 1984.

Full Fiscal Year Ending June 30:	
1984	2, 836, 792. 09
1 <b>985</b>	2,501,050.02
19 <del>86</del>	1, 931, 832, 42
1987	1, 506, 224. 92
1988	1, 099, 260. 9 <del>9-</del>
1989	241, 412, 13
Total Minimum Payments	10, 116, 572, 57
Less: Amount Representing Interest	(1,813.706.70)
PRESENT VALUE OF NET MINIMUM PAYMENTS	8, 302, 865. 87

The following is an estimate by years of estimated future minimum rental payments required under operating leases that have initial or remaining non-cancellable lease terms in excess of 1 year as of June 30, 1984.

Full Fiscal Year Ending June 30:		
	1984	999, 074. 44
	1985	813, 765. 56
	1986	554, 821, 56
	1987	554, 821. 56
	1988	97, 342, 97
TOTAL MINIMUM PAYMENTS REQUIRED*		3, 019, 826. 09

<sup>\*</sup>Because maintenance is an integral part of any lease of data processing equipment, the maintenance is included.

### 3. I.S.B. has received advances from the Department of Finance pursuant to M.S. 16A.126. The advances consisted of the following:

PURPOSE:	FY81 AMOUNT:	EYBE AMOUNT:	FY84 AMOUNT:	REPAYMENT PERIOD:
Leasehold improvement	\$ 220,000	\$ -0-		Two Years
Computer Equipment	814, 870	787, 682		Five Years
Computer Equipment	_ <del>_</del>		<u>\$236.216</u>	' Wine Months
TOTAL LOANS	\$1,034,870	\$787,662	\$236 <u>,</u> 216	

### 4. LEGISLATION AFFECTING I.S.B. 8

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

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1(a) established I.S.B. "Paro-in-Capital": at \$2,156,000.00 effective July 1, 1979. As a result of this law I.S.B. paid \$2,238,000.00 to the general fund to cancel its retained earnings. All future retained earnings are to be refunded to I.S.B.'s customers through rate reduction for computer services pursuant to M.S. 16A.126.

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

### 5. DEPRECIATION:

The depreciation excense by ATE-Cost Center may be overstated on understated. The amounts shown are based on 1.5.2 This fiscal year 1975 cost centers.

 I.S.B. furnished all cost transfer information den fiscal year 1984 dudget and rate matrix. The fiscal year dudget and rate matrix is dursuant to M.S. 168.095.

### COMPUTER SERVICES

### DETAIL ALLOCATION-ISB INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
USER DEPARTMENT  ADMINISTRATION GENERAL SUPPORT REAL EST MGMT MANAGEMENT SVCS STATE AGENCY SVCS PUBLIC SERVICE ISB MOTOR POOL OFFICE EQUIPMENT REPAIR FEDERAL SURPLUS CENT MINTICE REVOLVING MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RECOVERY MICROGRAPHICS CENTRAL STORES STATE REG-DOCUMENTS ADDRESSING & INSERT STATE PRINTER COMMUTER VAN CAPITOL PARKING AGRICULTURE ANIMAL HEALTH BOARD ATTORNEY GENERAL AUDITOR CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION-VO TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL			
ADMINISTRATION	44 77A	a a3v	sar
PENEKAL DUPPUKI	11,7/9	0.07%	506 637
MONOCHENT CUCC	14,007 66,666	0. 09% 0. 50%	3, 47 <b>5</b>
MHMHULMINI 3VL3 CTATE ACENIFY CUPC	170 107	0. 30%	3. 473 5. 595
DIBLIC CERVICE	7, 3 <b>09</b>	0. 04%	314
ISA	,,003	0.00%	Ď
MOTOR POOL	24, 588	0. 15%	1.057
OFFICE EQUIPMENT REPAIR	6	0. 00%	. 0
FEDERAL SURPLUS	Ø	0. 00%	0
CENT MNTNCE REVOLVING	0	0.00%	0
MOVERS & DELIVERY	0	0. QQX	_0
TELECOMMUNICATIONS	12, 815	0.08%	551
RESOURCE RECOVERY	Ø	0. 00x	0
MICKUGKAPHICS	V	0.00%	Ø 128
CENTRAL STURES	716°5	0. 02% 0. 09%	595
OTRIC RED-DULUMENTO ARROCCEING L INCEPT	79 0CD	0.07× 0.00×	727
CTOTE OBINTED	AIS	0.01%	. 35
COMMITTE VON	1.5ÅA	0.01%	67
CAPITOL PARKING	1, 495	0.01%	64
AGRICULTURE	39, 065	0.24%	1.680
ANIMAL HEALTH BOARD	0	0. Q0%	0
arts Board	4, 884	0.03%	210
attorney general	5, 558	0. 03×	239
AUDITOR	2.778	0.02%	119
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	V	0.00%	9
CUMPERCE SOLLEGE DA	53, 22/	0.24% 0.05%	1.687 334
COMMUNITY COLLEGE BY	(.//b) cai a7g	3.70%	25. 847
CONNECTIONS CONNECTIONS	755 011	2.19%	15.304
FRICATION	69, 118	0. 43x	2.972
EDUCATION-VO TECH	15.513	0.10%	667
EMPLOYEE RELATIONS	120, 271	0.74%	5.172
ENERGY. ECONOMIC DVLP	2.568	0.02%	110
FINANCE	1,627,219	10.02%	69.971
GOVERNOR	Q	0.00%	Ø
HANDICAPPED COUNCIL	0	0.00%	(0)
HEALTH	35, 939	0.22%	1.545
HEALTH LIC BDS	7 045	0.04%	303
MEDICHE EXHMINERS	7, 046 15, 356	0.09%	560 660
いついちゅうしん	2,119	0.01%	91
DENTISTRY	163	.00x	7
CHIROPRACTORS	245	. 20%	11
EMPLOYER RELATIONS EMERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	2.0	0.00%	Ñ
OPTOMETRY	109	.00%	5
NURSING HOME ADM	0	0.00%	<b>@</b>
PODIATRY	8	0.00%	3
VETERINARY MEDICINE	496	. 00%	21
HEARING EXAMINER	1.853	0.01%	90 5.529
HIGHER ED COORD BD	128.584	0.79%	5,569

### COMPUTER SERVICES

### DETAIL ALLOCATION-ISB INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS	Ø	Ø. <b>0</b> 0%	9
HOUSING FINANCE	4, 894	0.03%	210
HUMAN RIGHTS	215	. 00%	9
INDIAN AFFAIRS	2.20	0. 00×	. 0
INVESTMENT BUARD	2, 585	0.02%	111
TRUN KANGE KESUUKCES	103 001	0. 00×	0
LABUK & INDUSTRY	103, 251	0.64%	4.440
FEDIOFHIAF HONII	196, C3E	0.18% 0.78%	1, 29 <b>0</b> 5, 445
MERIATIAN CUCE	1 772	0.70x	J. 44J 76
MILITARY OFFOIRG	1,773	0.00%	0
MEDC	18	. 00%	1
MUNICIPAL BOARD	Ã	0. 00x	ð
NATURAL RESOURCES	583. 797	3.59%	25, 103
NON-HEALTH LIC BDS	18 0 583, 797	90 631-	20, 100
BOXING	0	0.00%	.Ø
BARBERS	ē	0.00%	Ō
ELECTRICITY	9.193	0.06≴	395
ARCHITECTS & ENG	4,910	0. 03%	211
WATCHMAKERS	0	0. 00×	Ø
ABSTRACTORS	<b>Ø</b>	0.00%	0
ACCOUNTANCY	3.971	0.02%	171
PEACE OFFICERS	12, 905	0.08%	555
PLANNING	12,481	0. 08×	537
POLLUTION CONTROL	1.404	0.01%	60
PUB EMP RET ASSN	2,179	0.01%	94
PUBLIC SAFETY	4.211,423	25. 92%	181,092
PUBLIC SERVICE	1.548	0.01%	. 67 8
BUCING COMMISSION	0	0. 00% 0. 00%	v 3
MACING COMMISSION	3.440.536 18.007 7.373	21.18%	147.944
CEPTETADO DE CIATE	10 007	0.11%	774
CENTENCE CHITTEL INEC	7 777	0.05%	317
STATE RETIREMENT	181.398	1.12%	7. 826
STATE UNIV SYSTEM	64, 186	0.40%	2.760
SUPREME COURT	1.402	0.01%	603
TEACHERS RETIREMENT	48, 391	0.30%	2.081
TRANSPORTATION	1,239.840	7.63%	<b>53.</b> 313
TRANSPORTATION REG BD	0	0.00%	9
TREASURER	135	. 00%	6
UNIV OF MINN	0	0. 00x	. 0
VETERANS AFFAIRS	495	. 00%	21
WASTE MGMT BD	1,773	0. <u>0</u> 1%	
WELFARE-CENT OFFICE	2.685.549	16.53*	115, 482
WELFARE-INSTITUTIONS	23. 623	0.33%	2.309
WKKS CUMP CI OF APPEALS	V	0.00%	0
WUKLD IKHDE CENTEK	<b>v</b>	0.00%	0
200 270 270	4,864	0.03%	207
NON-HEALTH LIC BDS BOXING BARBERS ELECTRICITY ARCHITECTS & ENG WATCHMAKERS ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MOMT BD WELFARE-CENT OFFICE WELFARE-CENT OFFICE WELFARE-INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	0	0.00%	શ
TOTAL .	16,247,160	100.00%	698.631

ALLOCATION BASIS: F.Y. 1984 ISB USAGE SOURCE: SPECIAL COMPUTER REPORT

ARTMENT OF ADMINISTRATION
INFORMATION SERVICES BUREAU

## Office Memorandum

TO: All State Departments and Agencies

DATE: July 25, 1984

FROM:

Nancy M. Abraham MC Assistant Commissioner Department of Administration

PHONE: 296-8083

SUBJECT:

Information Services Bureau (ISB) Rate Adjustment

Effective August 1, 1984, the attached rate schedule has been approved by the Department of Finance for services provided by ISB. These rates will be used for August billings sent to agencies in early September. As for all revolving funds, these rates will remain in effect during Fiscal Year 85 unless an analysis of financial statements indicate significant differences between actual and projected revenues. If such differences do occur, the rates will be adjusted accordingly.

The rates for computer processing services have increased on the average almost 6% from FY84 to FY85. Briefly, the major reason for this change is the dramatic increase that ISB has experienced over the past two fiscal years in demands for central site timesharing services. The growth in this type of service was greater than projections and has required an upgrade of central site computer facilities a year earlier than originally planned with subsequent costs due to the early termination of existing contracts.

A second point of clarification on the rate schedule relates to the network service charge. Previously we merely had a rate for monthly modem rental. This method of billing was inequitable since charges were allocated based on whether the agency leased modems from ISB, purchased their own modems, or were located at a site that did not require modems. In all of these cases, the exact same amount of network support services, including both staff support and equipment resources, were used, but only when the agency leased modems from ISB were they sharing in these Therefore, we have converted the modem rental rate to a rate which is charged for each device attached to either our Criminal Justice or Administrative networks that has its own unique identification number. For those agency sites in which modems are needed, they will be supplied as part of the basic network service charge, or if the agency prefers, agency owned modems may continue to be used.

NA:bjb

### Department of Administration Information Services Bureau Data Processing Rate Schedule

Effective August 1, 1984

		Unit	PreviousRate	New Rate
I.	Central Processing		·	·
	Central Processor	Hour	1,198.83	\$1,258.65
II.	Input/Output			
	Tape Mounts	Reel .,	.69	. 75
	Tape Access	$1,000 \text{ EXCP}^{\frac{1}{2}}$	.15	.16
	Disk Access	1,000 EXCP	.16	.17
		1,000 EXCP	1.20	1.25
	Local Lines Printed			
	1 copy		$.91^{\frac{2}{2}}$ $.83^{\frac{3}{2}}$	$^{\prime}$ .96 $^{2}$ .88 $^{3}$
	2 copies		1.82 1.66	
	3 copies		2.73 2.49	
	4 copies		3.64 3.32	3.84 3.52
	5 copies		4.55 4.15	
	Local Cards Read	1,000	3.88	3.88
	Local Cards Punched		2.45	2.57
	Remote Lines Printed		.05	.06
	Remote Cards Read	1,000	.05	.06
III.	Data Storage			
	Monthly Tape Storage	Reel per 1	Month .87	1.00
	Disk Storage	Megabyte pe	er Day .10	.11
IV.	Network Services (Te	leprocessing)	A /	
	Central Processor TP	Transactio	on $.0204^{\frac{4}{2}}$	.0215
	Front End Processor	TP Transaction	on .0158	.0167
	Terminal	Each per Mon	nth 124.54	125.68
	Programmed Symbo	ls Each per Mon	nth 43.00	43.00
	Color	Each per Mor	nth 43.00	43.00
	Programmed Symbo	ls		
	& Color	Each per Mor	nth 90.00	90.00
	Wide Screen	Each per Mor Each per Mor	nth 21.00	21.00
	Numeric Pad	Each per Mon	nth 4.00	4.00
	TI810 Printer	Each per Mor	nth 64.37	68.42
	Network Services	Each per Mor	nth 24.92	13.90
	Charge by DID	_		
1/	1 EXCP equals 1 phys	ical block, rea	ad or written	
2/	ISB furnished forms	- Labels will h	oe charged at a	ctual cost
<u>3</u> /	Agency furnished for	ms		
4/	Average rates - actu	al rates are ca	alculated for e	ach system

and are listed on Page 3

		Unit	Previous Rate	New Rate
V.	Data Entry Entry 10 Typing/Clerical Optical Character Reader (OCR) Documents (up to 8½ x 11") Pages (8½ x 11" or greater)	Each	.02	14.32 14.32 .02 .60
VI.	State-Wide Licensing Records Ea	ach per Month	.0325	.0390
VII.	Microfiche Originals Duplicates	Each Each	.93 .0725	.93 .0725
VIII.	Programming & Analysis Programmer Senior Programmer Programmer Analyst Senior Systems Analyst Business Analyst Program Supervisor	Hour Hour Hour Hour Hour	25.00 29.00 30.00 36.00 N/A N/A	28.00 32.00 35.00 38.00 52.00 42.00
IX.	Maintenance Services Maintenance Programming Customer Representative Microfilm Services	Hour Hour Hour	38.00 34.00 36.00	41.00 37.00 39.00

## TELEPROCESSING RATES - DETAIL BY APPLICATION based on system utilization

Effective August 1, 1984

DEPARTMENT		APPLICATION	TRANSACTION RATE
		er e	
Revenue	TAXR7010	- Tax Order Processing	\$.0311
		- Declaration Match	.0382
		- Inheritance Tax	.0308
		- Master Business	.0500
		- Withholding Tax, Sales	.0436
	IAMI /U/U	Tax & Accounts Receivable	اه
	TSDK6040	- Income Tax Name	.0490
		and Address Inquiry	.0450
Welfare	PWBS8040	- Case Information-update	.0517
	PWBS8080	- Case Information-inquiry	.0799
	DWDH1499	- Patient Tracking	.0485
	1 111111177	- racteme macking	.0403
Transportation	DTAF0450	- FIRMS Inventory	.0409
-		- Speed data	.0195
	DTPD1310	- Project Management	.0722
		Support System (PMSS)	••••
	DTHD3005	- Geometry	.0093
		- DOT message switching	.0604
			• • • • • • • • • • • • • • • • • • • •
Finance	FINA4050	- State-Wide Accounting (SWA	.0455
	FINB4250	- Biennial Budget System (BB	3S) .0290
Legislature-House	T THOU 105	- Bill Status - inquiry	.0575
of Poprocoptatives	TEHROIO	- Bill Status - update	.0763
of kepresentatives	PEUKOTOT	- Bill Status - update	.0763
Public Safety	PSBK2030	- Bike Registration	.0525
_	PSDL2013	- Driver's License Special	.0262
		Inquiry (for other agend	cies)
	PSFK2006	- Commercial Inquiry	.0222
	PSFK2004	- Motor Vehicle	.0318
	PSDL2012	- Driver's License-inquiry of	only .0190
		<ul> <li>Driver's License - data er and inquiry</li> </ul>	<b>-</b>
	DCCD0010	- State Patrol	.0298
		- Weather Bulletins	.0111
	CJCAUU99	<ul> <li>Corrections Management Information System (CMIS</li> </ul>	
	CIDROSS	- Criminal Justice Informati	
	CUFBUUJZ	System (CJIS)	.0202
	CJCH0011	- Computerized Criminal	.0681
		Histories (CCH)	
Emm lassa Deleti	DD G3 05 3 0	Paris 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	0000
rmbrokee kerarrous	LD2W82I0	- Employment Application	.0990
		Processing	

#### STATE OF MINNESOTA

#### DEPARTMENT OF ADMINISTRATION

#### **MICROGRAPHICS**

#### Services Provided

The Micrographics Service Unit is a centralized laboratory providing micro-film 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,	
	1984	1983
ASSETS		
CURRENT ASSETS	•	
Casn	28, 597. 00	28, 376.00
Accounts Receivable	129, 804, 00	54, 181.00
Inventory	23, 577 <b>. 00</b>	31,942.00
Due from the General Fund	97.00	81.00
Total Current Assets	182, 075. 00	114, 560. 80
NON-CURRENT ASSETS		
Fixed Assets	178, 165. 0 <del>0</del>	175,688.00
Less: Accumulated Depreciation	(122, 747. 00)	(100,448,00)
Total Non-Current Assets	55, 418, 00	75, 24 <b>0.</b> 60
TOTAL ASSETS	237, 493 <b>. 00</b>	189, 820. 00
LIABILITIES & FUND EQUITY CURRENT LIABILITIES		
Accounts Payable	17 <b>, 835. 88</b>	12,687.24
Salaries Payable	22 <b>, 523. 00</b>	14, 342, 60
Loams Payable	9,561.20	7,741.00
Compensated Absences	18, 471. 00	13, 561.00
Due to the General Sund	AN '	<u> </u>
Total Current Liabilities	67 <b>,</b> 59 <b>0.</b> 00	86, 471. 00
LONG-TERM LIABILITIES		
Loams Payable	10,823.00	12,194.20
TOTAL LIABILITIES	78 <b>,</b> 413. 00	9 <b>8,</b> 665. 00
FUND EQUITY		
Contributions from the General Fund	111, 200. 20	111,000.00
Retained Earnings	<u>48. 060. kv</u>	(19.845.04)
Total Fund Equity	159, 868. 88	91, 155, 60
TOTAL LIABILITIES & FUND EQUITY	237, 493.00	189,820.00

NOTE: Figures have been rounded to the hearest dollar.

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

	FYE	14	FYE	13
	QUARTER	Y-T-D	QUARTER	Y-T-D
	ENDED		ENDED	
	6/30/84		6/30/83	
OPERATING REVENUES				
Gross Sales	226, 047. 00	628, 660. 00	128, 419. 00	455, 407. 00
Cost of Goods Sold	(27, 893, 88)	(78, 539. 00)	(20, 545. 00)	(68, 665, 00)
Gross Margin	19 <b>8, 954. 00</b>	550, 121.00	107, 874. 00	386, 742. 00
OPERATING EXPENSES				
Salaries & Benefits	101, 634. 00	327, 837. 00	69, 334. 00	281, 712.00
Rent	9, 282. 00	38, 213. 00	9, 263. 00	36, 568. vø
Repairs	9, 154. 88	36, 034. 00	8, 953. 00	32, 8 <b>80</b> . 00
Printing	475.00	1,632.00	48. 00	2,561.00
Purchased Services	2,226.00	8, 085. 00	2,578.00	4, 038. 00
Communications	466. 00	2, 206. 00	430.00	1, 728.00
[ravel	. 200	2,227.00	81.00	4 <b>88.</b> 88
<b>Utilities</b>	. 00	. 00	782.00	2, 220. 00
F <del>ees</del>	100.00	185.00	. 88	40.00
Materials & Supplies	1,644.00	2, 987.00	250.00	1,424.66
Decreciation	6, 850. 00	29, 209. 00	7,715.00	31,210.00
Indirect Cost	8,168.60	32, 433, 00	9, 535, 84	38, 148, 08
Total Operating Expenses	139, 939.06	481, 048. 00	108, 969. 00	432, 769. <b>v</b> 0
OPERATING INCOME (LOSS)	59, 015. 00	69, 073. 0 <del>0</del>	(1, 095. 0%)	(46, 047. 00)
NON-OPERATING INCOME				
Miscellaneous	662. 30	2 <b>, 988. 00</b>	.00	<u> </u>
NET INCOME (LOSS)	59,677.00	72,861.00	(1, 095. 00)	(45, 847. 88)
RETAINED EARNINGS, BESINNING OF PERIOD	(7,624.00)	(19, 845. %)	(18, 709. 00)	27,692.0∢
ADJUSTMENT TO RETAINED EARNINGS	(3, 973, 00)	(4, 136. ৫১)	(41.00)	(1,630.00)
RETAINED EARNINGS, END OF PERIOD	48, 060. 00	48, 380. 00	(13, 845. 00)	(19, 845. 00)

## STATE OF MINNESOTA MICROGRAPHICS STATEMENT OF CHANGES IN FINANCIAL POSITION

		FY84		FY83
	QUARTER ENDED	Y-T-D	QUARTER ENDED	Y-T-D
	6/30/84		6/30/83	
FINANCIAL RESOURCES PROVIDED				
Net Income (Loss)	59,677.00	72,061.00	(1,095.00)	(45, 847. 00)
Add: Expenses Not Requiring Outlay of Working Capital:	-			
Depreciation	6, 8 <b>50. 00</b>	29, 209. 00	7 <b>,</b> 715 <b>. 6</b> 8	31, 210.00
Other Sources:		· ·		
Gain on Sale of Fixed Assets	(662. 88)	(2 <b>,</b> 988. 00)	(200. 30)	(200.00)
Proceeds from Disposal of				
Fixed Assets	662.00	3, 431.00	.00	. 30
Adjustment to Retained Earnings	(3, 973. 00)	(4, 136.00)	(41.06)	(1,690.00)
Loan Advance	.00	9, 100.00	. 80	.00
Total Financial Resources Provided	62, 554. 00	106, 677. 00	6, 379.00	(16, 527. 00)
FINANCIAL RESOURCES APPLIED	/			
Purchase of Fixed Assets	(325.00)	(9,830,00)	. 80	(6,311.00)
Retirement of Long-Term Liability	(2,390.00)	(8,651.00)	(1, 935.00)	(7, 741.00)
Increase in Current Portion	12,02000	,	,	,
of a Liability	. 00	(1,820.00)	. 20	. 20
,	aria arang ara	a කර බරුවක් වැනිදෙකුණි වැනිය කර <b>ග</b> ණි කෙසේ	**************************************	40 00 00 00 00 00 00 00 00 00 00 00 00 0
Total Financial Resources Applied	(2, 715.00)	(20, 301.00)	(1, 935.00)	(14, 052.
INCREASE (DECREASE) IN WORKING CAPITAL	59, 839. 00	86, 376. 00	4, <del>444</del> . <b>0</b> 0	(30, 579. 02)
·				
ELEMENTS OF CHANGE IN WORKING CAPITAL				
Cash	6,581.00	221.00	13, 872.00	13, 140.00
Accounts Receivable	57 <b>,</b> 979. ७७	75, 623. 00	12, 256.00	(403.00)
Inventory	(8, 002. 00)	(8, 365. 00)	(4, 636. 00)	(2, 279, 20)
Due from General Fund	(24.00)	16.00	(72.06)	(186.88)
Accounts Payable	(4, 923. 00)	(4, 348. 00)	1,252.00	(1, 219.00)
Due to General Fund	24, 325.00	38, 140, 60	(9, 535. 00)	(38, 140, 00)
Loan Payable	. 30	(1, 820.00)	.00	. 805
Salaries Payable	(13, 458. 00)	(8, 181.00)	(7, 313.00)	(443.00)
Compensated Absences	(2,639.00)	(4, 910.00)	(1,350.00)	(1,129,88)
INCREASE (DECREASE) IN WORKING CAPITAL	59, 839. 00	86, 376. Éð	4, 4 <b>44.</b> Øð	(30, 575. 22)
=	- O Spiner in particular and the com-			

# STATE OF MINNESOTA MICROGRAPHICS FOOTNOTES TO 4TH QUARTER FINANCIAL STATEMENTS FY84

#### Note 1. Summary of Significant Accounting Policies:

Micrographics utilizes full accrual accounting.

Billing 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:

Indirect costs are allocated by Department of Finance for General Fund Services to Micrographics. These costs are estimated to be \$32,433 for the year or \$8,108 per quarter.

#### Note 3. Legislation Affecting Micrographics:

Micrographics derives operating authority from Minnesota Statutes Y.S. 18.88.

Minnesota Laws of 1979, Chapter 333, Section 56, Subcivision 1(a), restricts ficrographics contribution from the General Fund at \$111,000 effective July 1, 1979. All feture profits on losses will be adjusted through the mate structure.

#### Note 4. Cost of Goods Sold:

	:	¥8 <b>.</b>
	4th Quarter	· · · · · · · · · · · · · · · · · · ·
Beginning Inventory	31,579	31, 542
Purchases	23,227	74.3.2
Goods Available for Sale	54, 806	106, 252
Less: Ending Inventory	<u>27,713</u>	<u> 27.713</u>
Cost of Goods Sold	27, <b>09</b> 3	78.539

#### Note 5. Compensated Absences:

Accrued Compensated Absences for FY84 is shown as an adjustment to salary and penefits. This adjustment Y-T-D for FY84 is \$4.310.

#### Note 6. Adjustment to Retained Earnings:

	<u>457_QUARTER</u>	<u> </u>
Obsolete inventory written off	(4, 136)	(4, 136)
Travel Expense Overstated	<u>163</u>	<u></u>
Total Adjustment to 9/E	(3, 973)	(4, 136)

STATE OF MINNESOTA

DEPARTMENT OF ADMINISTRATION

Office Memorandum

TO

All State Departments & Agencies

DATE: 06

06-01-84

POLICY & PROCEDURE

ADM. 284

PHONE:

296-9704

FROM :

Michael A. Bodem, Manager Micrographic Services Unit

SUBJECT:

Approved Rate Schedule for Micrographic Services Unit, FY 85, Effective July 1, 1984

Attached you will find a copy of the rate schedule for the Micrographic Services Unit for Fiscal Year 85, as approved by the Department of Finance.

The new rate schedule should be attached to your Micrographic Services Unit Manual for the State of Minnesota. If you do not have a copy of the manual, you can receive one by contacting the Micrographic Services Unit at 296-9704.

If there are any questions regarding the rate schedule or the manual, please feel free to call the Micrographic Services Unit at the above number.

MAB:mbo
Attachment

#### MICROGRAPHIC SERVICES UNIT PRODUCTS AND SERVICES FOR FY 85

PRODUCTS	PRICE
Cartridge & Leader, 3M Type - Red, Blue, Green .	\$ 2.51
Cartridge & Leader, 3M Type - Beige	2.31
Cartridge, 3M Type - Red, Blue, Green (Loaded)	4.76
Cartridge, 3M Type - Beige (Loaded)	4.56
Used Cartridge & Leader Only, 3M Type	1.56
Used Cartridge, 3M Type (Loaded)	3.81
Leader Only, 3M Type	.38
Splicing Tabs (100 Per Box)	6.48
Fiche Envelopes (500 Per Box)	8.84
Storage Box (250 Fiche) Each	.30
Storage Box (1,200 Fiche) Each	1.90
16mm AHU Polyester Base Roll Film, 100 Ft. Roll Each	5.48
16mm Dye-Back Roll Film, 100 Ft. Roll Each	5.79
35mm AHU Roll Film, 100 Ft. Roll Each	9.77
105mm AHU Film Per Fiche	.15
Aperture Card, Without Film (Special Orders Extra Each)	.032
Print Paper #795 85" x 500'	51.51
Microfilm Jackets	.126
SERVICES	
Duplicating	
16mm Film, 100 Feet	4.50/Roll
35mm Film, 100 Feet	6.00/Roll
105mm Film (Fiche or Jacket)	.20/Each
Paper Prints (From Film)	
8½" x 11"	•95
Processing	
16mm Film, 100 Feet	5.75/Roll
35mm Film	6.00/Roll
105mm Film (Fiche)	1.50/Fiche

SERVICES (continued)	PRICE
Input/Output Handling	
Document Preparation	\$ 30.30/Hour
Titling Jacket/Fiche	30.30/Hour
Filing/Retrieval	30.30/Hour
I/O Control :	30.30/Hour
State Depository System	
l original fiche and 43 copies	\$ 15.50/Hour
Cameras/Loaders/Shredder	
Step & Repeat	\$ 51.00/Hour
Planetary/Minolta	30.30/Hour
Rotary	30.30/Hour
Rotoline	30.30/Hour
MRG-I	30.30/Hour
ABR-100	30.30/Hour
Jacket Loaders	30.30/Hour
Aperture Card Mounter	30.30/Hour
Shredder	30.30/Hour
RATE INCLUSIONS	
Step & Repeat - based on 7 year depreciation, mainter 1 operator. Output, 1,000 images/ho	
Planetary - based on 5 year depreciation, mainter 1 operator. Output, 900 images/hour	
Rotary - based on 5 year depreciation, mainte l operator. Output, 1,500 images pe (020/image)*, Kodak 750, 10,000 imag (.0030/image).*	r hour on SRM
Rotoline - based on 5 year depreciation, mainet 1 operator. Output, 1,500 images/ho	
MRG-I - based on 5 year depreciation, mainet l operator. Output, 150 images/hour	
ABR-100 - based on 5 year depreciation, mainted loperator. Output, 1,200 images/ho	
Jacket Loader - based on 5 year depreciation, mainte l operator. Ouput, 175 per hour (.1	
Aperture Mtr based on 5 year depreciation, mainte l operator. Output, 600 per hour (.	

<sup>\*</sup>Output used is an average and may  $v \in \mathsf{ry}$  from application to application.

#### 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.

### COMPARATIVE STATEMENT OF FINANCIAL POSITION As of June 30 for Fiscal Year Indicated

	FY4	FY3
	(Audited)	(Audited)
ASSETS		
CURRENT ASSETS		
Cash	207,369.00	112,724.00
Accounts Receivable	224,324.00	202,194.00
Inventory-Raw Materials	100,632.00	78,734.00
-Overload	12,842.00	2,639.00
-WIP Finished Goods	29,839.00	51,275.00
Due from General Fund (Note 6)	16,518.00	.00
Due from Lino Lakes	1,712.00	1,711.00
Due from DOES	.00	5,403.00
Due from Equipment Rental Account	10,000.00	.00
Total Current Assets	603,236.00	454,680.00
NON-CURRENT ASSETS		
Fixed Assets	1,006,580.00	841,769.00
Less: Accumulated Depreciation	(346,545.00)	(300,244.00)
Building Improvements	11,268.00	10,318.00
Less: Accumulated Depreciation	(6,815.00)	(4,295.00)
Due from Lino Lakes - Contract	.00	1,027.00
Total Non-Current Assets	664,488.00	548,575.00
TOTAL ASSETS	1,267,724.00	1,003,255.00
LIABILITIES & FUND EQUITY CURRENT LIABILITIES		
Accounts Payable	118,428.00	96,082.00
Salaries Payable	50,652.00	31,755.00
Contract Payable (Note 5)	18,744.00	.00
Compensated Absences Payable	50,506.00	36,009.00
Loans Payable to the General Fund	76,785.00	76,785.00
Total Current Liabilities	315,115.00	240,631.00
NON-CURRENT LIABILITIES		
Loans Payable to the General Fund	241,917.00	318,702.00
Contract Payable	83,028.00	.00
Compensated Absences	15,595.00	.00
Total Non-Current Liabilities	340,540.00	318,702.00
Total Liabilities	655,655.00	559,333.00
FUND EQUITY		
Contributions from the General Fund	573,000.00	573,000.00
Retained Earnings	39,069.00	(129,078.00)
Total Fund Equity	612,069.00	443,922.00
TOTAL LIABILITIES & FUND EQUITY	1,267,724.00	1,003,255.00

NOTE: Figures have been rounded to the nearest dollar.

### COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS For the Period July 1st through June 30th

		FY4	FY3	
	QUARTER	Y~T~D	QUARTER	Y-T-D
	(Au	dited)	(Audited)	
OPERATING REVENUE	702 500 00	'0 000 0EC 00	640 277 00	2 250 014 00
Gross Sales	783,588.00	2,809,956.00	640,277.00	2,359,814.00 (1,862,282.00)
Less: Cost of Goods Manufactured	686,926.00	2,292,579.00	488,736.00	(1,002,202.00)
Gross Margin	96,662.00	517,377.00	151,541.00	497,532.00
OPERATING EXPENSES				
Salaries & Benefits	27,363.00	110,136.00	23,386.00	96,562.00
Rents	2,624.00	12,577.00	2,708.00	10,833.00
Repairs	1,791.00	7,101.00	755.00	2,793.00
Printing	540.00	540.00	810.00	2,125.00
Data Processing	528.00	2,182.00	52.00	1,220.00
Purchased Services & Consulting	.00	1,639.00	.00	.00
Communications	2,099.00	5,306.00	1,378.00	6,007.00
Travel	1,173.00	5,781.00	1,377.00	4,365.00
Fees	705.00	705.00	.00	1,488.00
Supplies	1,728.00	5,040.00	144.00	3,552.00
Indirect Cost - Statewide	40,246.00	160,985.00	43,248.00	172,990.00
Depreciation	3,226.00	10,865.00	181.00	3,925.00
Miscellaneous	.00	374.00	(888.00)	.00
Total Operating Expense	82,023.00	323,231.00	73,151.00	305,860.00
OPERATING INCOME (LOSS)	14,639.00	194,146.00	78,390.00	191,672.00
NON-OPERATING INCOME (EXPENSE)				
Rent Revenue	5,293.00	21,170.00	5,403.00	21,614.00
Gain on Sale of Equipment	415.00	2,535.00	. 354.00	4,114.00
Other Revenue	4,795.00	7,320.00	(2,351.00)	2,190.00
Maintenance	(1,081.00)	(9,105.00)	5.00	(8,070.00)
Depreciation	(2,880.00)	(11,475.00)	1,809.00	(4,403.00)
Loss on Sale of Equipment	(5,062.00)	(17,890.00)	.00	.00
Other Expense	.00	.00	.00	(613.00)
·	CONTROL OF THE PROPERTY OF THE	1		
Total Non-Operating	1,480.00	7,445.00	5,220.0	14,832.00
NET INCOME (LOSS)	16,119.00	186,701.00	83,610.00	206,504.00
Retained Earnings, Beg. of Period	10,554.00	(129,078.00)	(212,688.00)	(335,582.00)
Prior Period Adjustment (Note 7)	12,396.00	(18,554.00)	.00	.00
Retained Earnings, Beg. of Period	12,000.00	(20,007.00)		
as Restated	22,950.00	(147,632.00)	(212,688.00)	(335,582.00)
RETAINED EARNINGS, END OF PERIOD	39,069.00	39,069.00	(129,078.00)	(129,078.00)

#### COMPARATIVE STATEMENT OF COST OF GOODS MANUFACTURED

For the Period July 1st Through June 30th

		FY4	FY3
	Quarter	Y-T-D	Quarter Y-T-D
	(A	udited)	(Audited)
COST OF GOODS MANUFACTURED			
Salaries & Benefits	230,971.00	840,163.00	694,274.00
Rent	17,566.00	74,291.00	64,678.00
Repairs	17,449.00	67,549.00	77,517.00
Printing - Overload	186,643.00	694,109.00	512,536.00
- Xerox	9,061.00	19,124.00	.00
Data Processing	100.00	285.00	.00
Purchased Services	1,798.00	5,582.00	4,268.00
Consulting Services - Training	3,945.00	3,945.00	.00
Messenger Service	13,338.00	36,983.00	32,468.00
Freight	81.00	749.00	.00
Travel	1,576.00	2,694.00	.00
Fees	302.00	302.00	.00
Supplies	137,494.00	469,707.00	416,583.00
Change in Inventory - RM	(18,269.00)	(21,898.00)	(8,774.00)
- OL	10,600.00	(10,203.00)	2,196.00
-WIP	48,819.00	21,436.00	(21,817.00)
Depreciation - Equipment	24,144.00	84,563.00	88,353.00
- Building	515.00	2,060.00	.00
Air Conditioner	115.00	460.00	.00
Interest	678.00	678.00	.00
Total Cost of Goods Manufactured	686,926.00	2,292,579.00	1,862,282.00

NOTE: 3rd Quarter figures not available

## COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION For the Period July 1st Through June 30th

	FY4		FY3
,	Quarter	Y-T-D	Y-T-D
	(Audited	i)	(Audited)
FINANCIAL RESOURCES PROVIDED			
Operations			
Net Income (Loss)	16,119.00	186,701.00	206,504.00
Expenses Not Utilizing Working Capital:			
Depreciation	30,880.00	109,423.00	96,681.00
Depreciation in Prior Period Adj.	.00	7,144.00	.00
Other			
Non-Operating Expenses not Utilizing			
Working Capital:			
Loss on Sale of Fixed Assets	2,942.00	15,770.00	.00
Prior Period Adjustment	.00	(30,950.00)	.00
Non-Operating Revenue not Producing			
Working Capital:		4>	4
Gain on Sale of Fixed Assets	(415.00)	(2,535.00)	(1,982.00)
Other Sources:			
Capital Leases Contract	101,772.00	101,772.00	1,368.00
Proceeds from Sale of Fixed Assets	1,182.00	12,740.00	5,122.00
Advance from the General Fund	.00	.00	149,600.00
Decrease of Non-Current Receivable	.00	1,027.00	.00
Total Financial Resources Provided	152,480.00	327,020.00	457,293.00
FINANCIAL RESOURCES APPLIED			
Purchases of Fixed Assets	158,279.00	230,541.00	178,823.00
Retirement of Long-Term Capital Lease	18,744.00	18,744.00	.00
Retirement of Long-Term Liabilities	18,641.00	76,785.00	103,340.00
Building Improvements	950.00	950.00	4,132.00
Tatal Cinancial Decoupers Applied	106 614 00	401 002 00	286,295.00
Total Financial Resources Applied	196,614.00	401,092.00	200,295.00
INCREASE (DECREASE) IN WORKING CAPITAL	44,134.00	74,072.00	170,998.00
ELEMENTS OF CHANGE IN WORKING CAPITAL			
Cash	105,870.00	94,645.00	49,555.00
Accounts Recievable	38,304.00	22,130.00	66,425.00
Due from the General Fund	1,146.00	16,518.00	.00
Due from Equipment Rental	10,000.00	10,000.00	.00
Due from DOES	(5,292.00)	(5,402.00)	.00
Change in Inventories	(41,150.00)	10,665.00.	28,395.00
Accounts Payable	(82,625.00)	(22,346.00)	(25,735.00)
Salaries Payable	(19,946.00)	(18,897.00)	(1,340.00)
Compensated Absences	4,664.00	(14,497.00)	(789.00)
Due to the General Fund	40,247.00	.00	83,300.00
Loans Payable	.00	.00	(28,813.00)
Capital Lease - Xerox Corporation	(18,744.00)	(18,744.00)	.00
Supredit Leade - Neton Sorporation	(10,744.00)	(20), 17:00)	
INCREASE (DECREASE) IN WORKING CAPITAL	44,134.00	74,072.00	170,998.00
	•		

## STATE OF MINNESOTA STATE PRINTER NOTES TO FINANCIAL STATEMENTS FOR YEAR ENDING JUNE 30, 1984

#### Summary of Significant Accounting Policies:

- Note 1. State Printer utilizes full accrual accounting in compliance with generally accepted accounting principles.
- Note 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.
- Note 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

- Note 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.
- Note 5. Contract Payable On May 17, 1984, the Printer entered into a contract to purchase the Xerox copy machine which was being rented. Terms of agreement:

\$101,772.00
22,042.00
2,063.58

Duration - 60 months

The asset is being amortized over 60 months and at zero salvage value.

- Note 6. Due from the General Fund This \$16,518.00 is Agency Relations expense which was erroneously transferred to the printer account.
- Note 7. Prior period adjustment is composed of the following FY3 expenses:

Compensated Absence	\$14,713.00
Repairs	1,202.00
Depreciation of equipment	7,144.00
Salary	4,701.00
Printing - Overload	3,190.00
Equipment Reserve	(5,696.00)
Equipment	(6,700.00)
Total	\$18,544.00

STATE OF MINNESOTA

DEPARTMENT Administration

### Office Memorandum

TO: All State Agencies and Departments

Policy & Proceeding ADMINISTRATION 29

FROM:

Sandra J. Hale, Commissioner Department of Administration

PHONE:

SUBJECT: Re

Revolving Fund Rates for Fiscal Year 1985

The Department of Administration, Printing and Mailing Services Division (PMS) is pleased to announce that the Department of Finance has approved the division's rates for Fiscal Year 85. As you will note, PMS was able to maintain some of their rates at the same level, while decreasing others. The rates for Fiscal Year 85 are on the attached sheet.

If you have any questions regarding the rates or the procedure for requesting printing, please contact Printing and Mailing Services at 296-3277.

#### Printing Services

#### F. Y. 1985 Rates

Service	Rate
Composition	42.00
Keylining	30.00
Film Processing	36.50
Platemaking	36.00
Printing	32.50
Davidson Press	41.00
Apollo Press	42.00
Harris Press	36.00
Collator	40.50
Folder	27.00
Cutter	27.00
Small Bindery	27.00
Handwork	21.00
Shipping	*
Copy Centers	48.50
Xerox First Copy	.05
Additional Copies	.04
Planning & Estimating	23.00*
Minimum Charge on all 619 and 523 requisitions	10.00

<sup>\*</sup> Costs for in-house orders are included in factory overhead and are reflected in the hourly rates.

Printing orders are billed on a time and material basis. Above rates are labor only and materials are based on contract prices plus mark-up to cover warehousing costs.

Rates are based on orders following normal turnaround times. A special handling premium of 15% 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
Folding only	3 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 - 5 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 & PUBLIC DOCUMENTS STATEMENT OF FINANCIAL POSITION (NOTE 1)

	J.	ine 30,
	1984	1983
ANSETN		
ASSETS CURRENT ASSETS		
	F7F 770 7;	140 701 30
Cash in State Treasury	576, 332. 34	419, 784. 30
Cash on Hand	6, 295. 93	4, 909. 49
Petty Cash	500.00	500.00
Accounts Receivable	21,546.39	10, 243. 22
Due from General Fund (Note 4)	1,005.04	. 200
Prepaid Supplies (Note 3)	392. 33	534. 55
Inventory	<u>109, 378. 09</u>	101,569.02
Total Current Assets	715, 550. 03	537, 540. 58
NON-CURRENT ASSETS		
Equipment, Furniture & Fixtures	60, 061. 28	59, 333. 13
Less: Accumulated Depreciation	(40, 678. 35)	(34, 869. 52)
Building Improvements	11,500.58	11,500.58
Less: Accumulated Depreciation	(7,547.45)	(5,862,88)
ress: wrrmmorated pshletration	(1, 471, 701	(3,002,007
Total Non-Current Assets	23, 336. 06	30, 101. 31
TOTAL ASSETS	738, 886. 29	567, 641. 89
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Salaries Payable	16, 490. 60	15,270.52
Accounts Payable - Trade	39, 166. 38	27, 734. 49
- Consignment (Note 6)	39, 583. 63	10,524.41
Vacations Payable	19, 700. 74	15, 059, 64
Sick Leave Payable	7, 310. 75	3, 968. <i>0</i> 6
Deferred Revenue	· · · · · · · · · · · · · · · · · · ·	· ·
Deterred Revende	95, 642, 79	<u>85, 525, 47</u>
Total Liabilities	217 <b>,</b> 9 <b>94.</b> 9 <b>0</b>	158, 182. 59
FUND EQUITY		
Contributions from the General Fund (Note 7)	495 <b>, 200. 0</b> 0	495 <b>, 000. 0</b> 0
Retained Earnings	25, 891, 19	(85,540.79)
Total Fund Equity	520, 891. 19	409, 459. 30
TOTAL LIABILITIES & FUND EQUITY	738, 886. 89	567,541.99

# STATE OF MINNESOTA STATE REGISTER & PUBLIC DOCUMENTS STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS (NOTE 1) For Year Ended June 30, 1984

	Consolidated	Documents	State Register
OPERATING REVENUE			
Gross Sales (Note 8)	1,007,122.74	757, 085. 15	250, 037. 59
Less: Returns and Refunds	9, 696, 81	9, 435. 81	250.00
Net Sales	997, 425. 93	747, 648. 34	249, 777. 59
		AA. 1AT ED	47E 800 40
Less: Cost of Goods Sold (Note 9)	357, 299, 59	221, 407. 58	135, 892. 00
Gross Margin	640, 126. 35	526, 240. 76	113, 885. 59
OPERATING EXPENSES	949 849 88	ARW IPS OR	A company of the
Salaries & Benefits (Note 10)	313, 916. 09	257, 458, 59	46, 357. 50
Rent	25, 555, 65	18, 333, 01	7, 222. 64
Advertising	533. 40	633. 40	. 29
Repairs	2,072,15	2,013,16	58.99
Printing - Miscellaneous (Note 11)	21, 430. 97	20, 182. 50	1,248.47
Professional Services	17, 502. 47	17,602.47	.00
Postage	34, 106. 23	31, 195. 23	3,000.00
: Telephone	8, 699. 25	5, 175. 47	2, 522. 78
General (Note 12)	5, 076. 10	4, 396. 53	479.57
Travel	958.46	680.51	277.95
Freight	14,887.59	14,887.59	. 00
Supplies	6, 559. 70	5, 200. 20	1, 559. 59
Depreciation - Building Improvements (Note 5)			
(Note 5)	1,684.57	1, 195. 34	489. 53
- Equipment, Furniture &			
Fixtures (Note 4)	5, 808. 83	4, 124. 27	1,684.55
Indirect Costs	<u> </u>	<u> </u>	39, 889, 68
Total Operating Costs	529, 594. 46	424, 704. 29	103, 990. 17
NET INCOME	111, 431.89	101, 536, 47	9, 895. 42
Retained Earnings, Beginning of Period	(85, 540, 70)	(61, 202, 45)	(24,538,24)
Retained Earnings, End of Period	25, 891. 19	40, 534. 01	(14,642.82)

### STATE OF MINNESOTA STATE REGISTER & PUBLIC DOCUMENTS

#### STATEMENT OF CHANGES IN FINANCIAL POSITION (NOTE 1)

	QUARTER ENDED June 30, 1984	Y-T-D
FINANCIAL RESOURCES PROVIDED  Net Income  Add: Expenses Not Requiring Outlay  of Working Capital:	33, 044. 75	111, 431. 89
Depreciation	1,781.34	7, 493. 40
Total Financial Resources Provided	34, 826. 09	118, 925. 29
FINANCIAL RESOURCES APPLIED Purchase of Fixed Assets	. 80	728. 15
	and the second s	
Total Financial Resources Applied	. 20	728. 15
INCREASE IN WORKING CAPITAL	34, 825. 09	118, 197. 14
ELEMENTS OF CHANGE IN WORKING CAPITAL  Cash in State Treasury  Cash on Hand  Accounts Receivable  Due from General Fund  Prepaid Supplies  Inventory  Salaries Payable  Accounts Payable — Trade  — Consignment — Indirect Costs  Vacations Payable  Sick Leave Payable  Deferred Revenue	7, 991. 91 (1, 220. 10) 5, 187. 43 1, 205. 24 71. 90 (4, 545. 26) (5, 637. 22) 6, 613. 65 (21, 471. 63) 52, 352. 25 (4, 254. 57) (553. 45) (14. 26)	155, 548. 04 1, 386. 44 11, 403. 28 1, 205. 24 (142. 22) 7, 809. 27 (1, 220. 28) (11, 431. 89) (29, 159. 22) . 20 (4, 542. 12) (3, 342. 73) (10, 216. 32)
INCREASE IN WORKING CAPITAL	34, 826. <b>0</b> 9	118, 197. 14

# STATE OF MINNESOTA STATE REGISTER & PUBLIC DOCUMENTS FOOTNOTES TO FINANCIAL STATEMENT June 30,1984

- 1. State Register and Public Documents utilizes full accrual accounting.
- 2. Inventory is valued at historical cost on a FIFO basis. The inventory includes \$5,577.39 of promotional material that will be expensed as it is distributed.
- 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.
- 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, Human Services, Education, Public Safety, and Housing Finance, Administration, Corrections and Criminal Justice.
- 7. Contributions from the General Fund were established by Minnesota Laws 1979, Chapter 333, Section 55. The contributions are:

Documents	\$307,000
State Register	188,200
Total	\$495, 000

- 8. Gross Sales includes net consignment sales for the Revisor of Statutes, Human Services, Education, Public Safety, Housing Finance, Administration, Corrections and Criminal Justice.
- 9. Cost of Goods Sold consists of:

Documents	4th Quarter	Y=?=j
- Cost of Publications Printed	\$35, 385. 61	\$113, 369. 21*
- Cost of Publications Purchased	27, 923. 50	91, 459.10
- EDP Purchased	1,591.42	11, 137. 18
- Microfilm Purchased	983, 37	5, 442. 29
State Register		
- Cost of Publications Printed	29, 360.00	135, 892.00
Total	\$95, 243. 90	\$357, 299. 58

<sup>\*</sup>Includes \$6,291.10 for the write-off of obsolete inventory.

- 10. Salaries and Benefits include wages, insurance, retirement, FICA and changes in compensated absences.
- 11. Printing Miscellaneous consist of duplicating and in-house printing for promotional use.
- 12. General Expenses consist of Purchased Services, Addressing, Inserting, Fees, Memberships, and Tuition.
- 13. Due from General Fund is the amount owed to State Register and Public Documents for payments made on behalf of Agency Relations.
- 14. State Register and Public Documents is participating in the DOA Performance Incentive Program (PIP). PIP allows managers and employees of proprietary funds to expend 50% of net income in excess of the stated annual goal to improve the quality of their work life and for reinvestment in the organization. This figure for June 30, 1984, is approximately \$30,000. The remaining 50% is returned to the general fund as a direct transfer or in the form of rate reductions.

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SF-00006-03

STATE OF MINNESOTA

DEPARTMENT Administration

Office Memorandum

TO: Department and Agency Heads

DATE: 5/30/84

POLICY & PROCEDURE

ADMIN - 286

FROM:

Sandra J. Hale

Commissioner

RECEIVED

JUN 07 1984

SUBJECT:

FY85 State Register Rates

DEPT OF FINANCE

The Department of Finance has recently approved rates pertinent to the <u>State Register</u>. They are:

Page Rate

\$80.50 per printed page (prorated)

Subscriptions

\$130.00 annually

These rates take effect with Volume 9, Number 1, July 2, 1984.

Thank you.

# 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.

#### STATE OF MINNESOTA TELECOMMUNICATIONS BALANCE SHEET

Final

	June 30,	
	1984	1983
ASSETS		
CURRENT ASSETS		
Cash	1 <b>03, 480. 00</b>	230, 622. 00
Accounts Receivable	882, 119. 00	459, 396. 00
Accounts Receivable - Equipment Purchased	<u>166,402.00</u>	199,612.00
Total Current Assets	1, 152, 881. 88	889, 630. 00
NON-CURRENT ASSETS		
Fixed Assets	321,692.00	319,547.00
Less: Accumulated Depreciation	(118, 231. 00)	(54, 273. 00)
Accounts Receivable - Equipment Purchased: Long Term	327, 594.00	404,610.00
Total Non-Current Assets	531, 055. 00	669, 884. 00
TOTAL ASSETS	1, 683, 056. 00	1,559,514.00
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	2 <b>26, 645. 00</b>	274, 045. 00
Salaries Payable	4, 113. 00	2, 332. 00
Compensated Absences	3 <b>,</b> 261 <b>. 00</b>	3, 341. 00
Due to the General Fund	<b>92,</b> 771 <b>. 00</b>	. 00
Loans Payable	214, 529. 00	179,224.00
Deferred Revenue	31,779.00	. 00
Total Current Liabilities	573, 098. 00	458, 942. 60
. LONG-TERM. LIABILITIES		
Loans Payable	509, 793. 00	572, 045, 00
Total Liabilities	1,082,891.00	1,030,987.00
FUND EQUITY		
Contributions from the General Fund	342 <b>, 000.</b> 00	342, 000. 00
Retained Earnings	258, 165, 60	186,527.00
Total Fund Equity	600, 165. 00	528, 527. 00
TOTAL LIABILITIES & FUND EQUITY	1, 683, 056. 00	1,559,514.00

NOTE: Figures have been rounded to the nearest dollar.

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

		FY84	•	FY83
,	QUARTER	Y-T-D	QUARTER	Y-T-D
	ENDED		ENDED	
	6/30/84		6/39/83	
AGEGRAPOLIA SISSI MALI IGI				
OPERATING REVENUE	0/7 A4E AA	3 31F ABF AB	044 044 00	3 450 457 00
Gross Sales Less: Returns	867, 215. 00	3, 346, 086. 00	841, 244.00	3, 152, 157.00
LESS: NETURYS	.00	.00	. 00	. 90
Gross Margin	867, 215. 66	3, 346, 086. 00	841, 244. <b>88</b>	3, 152, 157. <del>98</del>
OPERATING EXPENSES				
Salaries & Benefits (Note 3)	21,434.00	69, 076. 00	13, 419.00	44, 307.00
Rents & Leases	450.00	1,800.00	300.00	1,200.00
Printing & Binding	. 86	249.00	. 00	.00
Data Processing	17, 541.00	32, 199. 00	1, 963.00	22, 038, 00
Repairs	1,804.00	5, 328. 00	. 06	. 80
Communications	823, 701. 00	3, 042, 211. 00	7 <b>65,</b> 215 <b>.</b> 00	2, 956, 726. 00
Supplies	9,512.00	9,512.00	.00	6, 082. 00
Indirect Cost (Note 1)	23, 193. 00	92, 771. 00	16, 585. 00	66, 341. 00
Trave:	. 00	. 00	910.00	910.06
Total Operating Expense	897, 735. 00	3, 253, 146. 00	798, 392.00	3, 097, 604. 06
OPERATING INCOME (LOSS)	(30, 520. 00)	92, 940. 00	42, 852. 00	54, 553. 00
NON-OPERATING INCOME (EXPENSE)				
PBX Rental	16, 332.00	65, 327.00	16, 331. 00	55, 058. 00
PBX Depreciation	(16, 026, 00)	(63, 958, 00)	(15, 977, 00)	(54, 273, 00)
Total Non-Operating Income (Expense)	306.00	1, 369.00	354.06	785. 00
NET INCOME	(30, 214. 00)	94, 309. 00	43, 206. 00	55, 338. 00
RETAINED EARNINGS, BEGINNING OF PERIOD	275, 713. 00	186, 527. 00	176, 956. 00	139, 867. 00
ADJUSTMENT TO RETAINED EARNINGS (Note 4)	12,666.00	(22,671.00)	(33, 635. 00)	(8,678.00)
RETAINED EARNINGS, END OF PERIOD	258, 165. 00	258, 165. 00	186, 527. 00	186, 527. 00

## STATE OF MINNESOTA TELECOMMUNICATIONS STATEMENT OF CHANGES IN FINANCIAL POSITION

	F	Y84	F	Y83
	QUARTER	Y-T-D	QUARTER	Y-T-D
	ENDED		ENDED	
	6/30/84		6/30/83	
FINANCIAL RESOURCES PROVIDED				
Net Income (Loss)	(30, 214. 00)	94, 309.00	43, 206. 00	55, 338. 00
Add: Expenses Not Requiring Outlay			·	
of Working Capital:				
Depreciation	16, 026. 00	63, 958 <b>. 06</b>	15, 977.00	54, 273. 00
Other Sources:				
Cash Advance	80, 607. 00	177, 187. 00	84, 278. 00	670, 544. 00
Reduction of Long-Term A/R	7 <b>6,</b> 349. 00	179, 987. 00	41, 100.00	1 <b>00,</b> 288. <b>0</b> 0
Adjustment to Retained Earnings	12, 666. 00	(22,671.00)	.00	. 00
Increase in Current Portion of	<u> </u>			
A/R Equipment Purchased	23, 557. 00	23, 557. 00	.00	.00
Proceeds from Fixed Assets Sold	.00	. 00	335, 666. 00	335, 666. 00
Equipment Sale on Account	. 00	. 00	137,646.00	137,646.00
Total Financial Resources Provided	172, 991.00	516, 327. 88	657, 873. 00	1, 353, 755.00
FINANCIAL RESOURCES APPLIED				
Purchase of Fixed Assets	128, 673. 00	128, 673. 00	358, 445. 00	988, 986. 00
Increase in Current Portion of Advances	14, 542. 00	35, 305. 00	. 00	.00
Reduction of Long-Term Liabilities	53, 633. 00	204, 134.00	41,035.00	230,830.0
Total Financial Resources Applied	196, 848. 00	368, 112.00	399, 480.00	1,219,816.00
INCREASE (DECREASE) IN WORKING CAPITAL	(23, 857.0%)	148, 215. 00	258, 393. 00	133, 939. 00
ELEMENTS OF CHANGE IN WORKING CAPITAL				
Cash	58, 762.00	(127, 142.00)	47, 179. 00	207, 366.00
Accounts Receivable	74, 636. 00	422, 723.00	(1, 380, 00)	123, 402. 66
Accounts Receivable - Equipment Purchased	12,511.00	(33, 210. 00)	199,612.00	199,612.00
Accounts Payable	(98, 266. 00)	47 <b>, 400. 00</b>	(17, 685. 00)	(261, 619.00)
Salaries Payable	(1,467.00)	(1,781.00)	(1,053.00)	(709.00)
Compensated Absences	(519.00)	80.00	(1, 180, 00)	(4.06)
Due to the General Fund	(23, 193. 00)	(92,771.00)	49,756.00	. 00
Loans Payable	(14, 542. 00)	(35, 305. 00)	(16, 856. 00)	(134, 109. 00)
Deferred Revenue	(31,779.00)	(31,779.00)		. 00
INCREASE (DECREASE) IN WORKING CAPITAL	(23, 857.00)	148, 215. 00	258, 393. 00	133, 939. 00

# STATE OF MINNESOTA TELECOMMUNICATIONS FOOTNOTES TO 4th QUARTER FINANCIAL STATEMENT FY84

#### 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 a straight line basis by class of assets with no salvage value.

Indirect costs are allocated by the Department of Finance for General Fund Services to Telecommunications. These costs were estimated at \$69,600 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 of losses will be adjusted through the rate structure.

#### Note 3. Compensated Absences:

Accrued Compensated Absences is shown as an adjustment to Salary and Benefits. 4th quarter adjustment was (\$182).

#### Note 4. Adjustment to Retained Earnings:

To reverse previous adjustment of expense	4th Quarter:	Y-7-D:
not recorded to FY83, was recorded to FY84.	\$12, 125. 00	\$ .00
Adjustment of Sales for FY83 -	. 26	(23, 212.00)
Accessory to PBX paid by General Fund -	<u>541.00</u>	541.00
Total	\$12,666.00	\$(22,671.00)



### STATE OF MINNES RECEIVED

### SAINT PAUL 55155 05 1984

OFFICE OF THE COMMISSIONER DEPT OF FINANCE TEL NO. 296-6544

May 31, 1984

Informational Bulletin ADM. 285

To: All State Agency

and Department Heads

From:

Sandra J. Hale, Commissioner Tundra Hale

FY '85 Telecommunications Rates

This provides the new rate schedule for Telecommunications Division services effective July 1, 1984, that were recently approved by the Department of Finance.

Telpak	\$1.57/mi/mo
Intrastate WATS	
8:00 a.m 5:00 p.m.	\$0.130/min
5:00 p.m 8:00 a.m.	\$0.065/min
Interstate WATS	\$0.23/min
In-WATS Pool	\$0.16/min

It is our desire to maintain rates with as little short-term fluctuation as possible; however, with the current changes in the telecommunications industry, there may be changes mid-year that will require rate adjustments. We will monitor this situation very closely.

Any questions about the details may be referred to Roger Nelson, on 296-6544.

SJH:RHN:pa

SJH-RT1-3

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#### SUMMARY DATA

Roll Forward Costs by DepartmentSummary of Allocated CostsSummary of Allocation Basis	Exhibit B
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ADMINISTRATION - REAL ESTATE MANAGEMENT	
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Nature and Extent of Services	9.1 9.2 9.3 9.4 9.5 9.6 9.7

EMPLOYEE RELATIONS	SCHEDULE
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MEDIATION SERVICES	
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ADMINISTRATION - REAL ESTATE MANAGEMENT (SECOND ALLOCATION)	SCHEDULE
Nature and Extent of Services	20.1 20.2 20.3 20.4 20.5
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FINANCE - ACCOUNTING (SECOND ALLOCATION)	
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Nature and Extent of Services	28.1 28.2 28.3 28.4 28.5

LEGISLATIVE AUDITOR (SECOND ALLOCATION)	SCHEDULE
Nature and Extent of Services	29.1 29.2 29.3 29.4 29.5 29.6 29.7
TREASURER (SECOND ALLOCATION)	
Nature and Extent of Services	30.1 30.2 30.3 30.4 30.5
ATTORNEY GENERAL (SECOND ALLOCATION)	
Nature and Extent of Services	31.1 31.2 31.3 31.4 31.5
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Nature and Extent of Services	32.1 32.2 32.3 32.4 32.5
LABOR AND INDUSTRY - WORKERS COMP ADMINISTRATION (SECOND ALLOCATION)	
Nature and Extent of Services	33.1 33.2 33.3 33.4

#### CENTRAL SERVICE COST ALLOCATION PLAN

# ALLOCATED COST BY DEPARTMENT

	ADMN PUB SVCS	ISB	MOTOR POOL	OFF EQUIP REPAIR	FEDERAL SURPLUS	CENT MTNCE REVLNG	MOVERS & DLVRY	TELECOMM RVLNG
ADMN-GENERAL SUPPORT ADMN-RL EST MGMT	48, 238 1, 699	269, 773 2, 266	100, 185 566	8, 324 566	9,760	8, 991	13,021	49, 657 1, 133
ADMN-MGMT SVCS	281,490	32,016	2,044	473	731	1	152	159
ADMN-STATE AGENCY FIN-FISC MGMT/ADM	5, 140	16, 365	1,488	734	321	214	260	646
FIN-BUDGET	2, 431	6,581	12, 442	1,248	520	824	443	6, 921
FIN-ACCOUNTING	4,742	17, 827	41, 927	3, 206	1,559	2,594	1,296	23,344
FIN-OTHER	1,020	7,568	4, 138	382	310	318	386	2, 192
EMPLOYEE RELATIONS	3, 445	28,370	1, 953	553	804	459	1,263	344
MEDIATION SVCS LEGISLATIVE AUDIT	9	107	7	1	3	2	. 4	i
TREASURER ATTY GEN-GEN SUPP LABOR & IND-ADMN LABOR & IND-WKR COMP PUBLIC SAFETY-ADMN SINGLE AUDIT	176	660	1,552	119	57	96	48	864
ISB CREDIT	(314)		(1,057)	)				(551)
TOTAL PLAN ALLOCATN	348,076	381,533	165, 245	15, 282	14,065	13, 499	16,873	84,710
F.Y. 84 BUDGET PLAN	98,047	368, 400	183,888	43,554	14,004	12, 951	15, 823	93, 434
ROLL FORWRD ADJSTMT	250, 029	13, 133	(18, 643)	(28, 272)	61	548	1,050	(8,724)

# 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 ADMN-RL EST MGMT	4, 232 566	2 <b>0,</b> 962	74, 462 566	32, 141 566	9, 159	107, 816 3, 399	3,088	8, 322
ADMN-MGMT SVCS	203	506	557	1,895	92	1,830	107	164
ADMN-STATE AGENCY FIN-FISC MGMT/ADM	92	1,338	5, 129	4,782	328	2,440	101	731
FIN-BUDGET	265	912	9,368	3, 149	554	10,672	375	1,003
FIN-ACCOUNTING	693	2,893	31,462	9, 885	1,260	34, 865	1,067	3, 2 <b>0</b> 5
FIN-OTHER	114	632	3,097	1,176	449	4,344	131	523
EMPLOYEE RELATIONS	344	1,838	1,378	1,493	804	4, 594	115	229
MEDIATION SVCS LEGISLATIVE AUDIT	i	6	4	6	3	18		1
TREASURER ATTY GEN-GEN SUPP LABOR & IND-ADMN LABOR & IND-WKR COMP PUBLIC SAFETY-ADMN SINGLE AUDIT	26	107	1,165	366	47	1,291	40	119
ISB CREDIT			(128)	(595)		(35)	(67)	(64)
TOTAL PLAN ALLOCATN	6, 536	29, 194	127,060	54,864	12,696	171,234	4, 957	14, 233
F.Y. 84 BUDGET PLAN	7,756	32, 433	134, 150	70,119	13,746	16 <b>0,</b> 985	5, 076	15, 535
ROLL FORWRD ADJSTMT	(1,220)	(3, 239)	(7,090)	(15, 255)	(1,050)	10,249	(119)	(1,302)

#### CENTRAL SERVICE COST ALLOCATION PLAN

# ALLOCATED COST BY DEPARTMENT

	RURAL REHAB	AGRICLTRE }	ANIMAL HEALTH BD	ARTS BOARD	AUDITOR	CAP AREA CH ARCHITECTGA		E COMMERCE	COLL BD
ADMN-GENERAL SUPPORT									
ADMN-RL EST MGMT		9,630		566	1, 133			5, 098	7,364
ADMN-MGMT SVCS		52, 190	3,636	2,003	5, 461	592		21,656	188, 331
ADMN-STATE AGENCY		64,352	1,625	1,244	3, 496	704		13, 163	127, 191
FIN-FISC MGMT/ADM									
FIN-BUDGET		21,056	1,194	2, 357	2, 437	256	61	35,782	54,755
FIN-ACCOUNTING		54, 140	2,797	2, 463	6, 213	659		41,188	145, 373
FIN-OTHER		14, 441	1,597	468	2, 588	116		8,001	54,009
EMPLOYEE RELATIONS		47,551	3, 791	1,493	12,060	459		24,350	210, 531
MEDIATION SVCS		186	13	5	31	1		85	895
LEGISLATIVE AUDIT		13,533	3,561	8,521				14, 174	16,881
TREASURER		2,005	103	91	230	25		1,525	5,382
ATTY GEN-GEN SUPP									
LABOR & IND-ADMN									
LABOR & IND-WKR COMP		2, 153	98					196	6,950
PUBLIC SAFETY-ADMN									
SINGLE AUDIT		40	1	20					152
ISB CREDIT		(1,680)		(210)	(119)			(1,687)	(334)
TOTAL PLAN ALLOCATN	0	279, 597	18, 416	19,021	33, 530	2,812	61	163.531	817, 480
F.Y. 84 BUDGET PLAN	3,659	292, 797		12, 438	40,692			163, 368	826,771
ROLL FORWRD ADJSTMT	(3,659)	(13, 200)		6, 583	(7, 162)			163	(9,291)

#### CENTRAL SERVICE COST ALLOCATION PLAN

#### ALLOCATED COST BY DEPARTMENT

		CNTY ATTY	ECON		EDUC	ENERGY		HNDICPPD	
	CORRCTNS	COUNCIL	SECURITY	EDUCATION	VO-TECH	ECON DVLP	GOVERNOR	COUNCIL	HEALTH
ADMN-GENERAL SUPPORT							19, 844		
ADMN-RL EST MGMT	18,693		64,578	4,532		11,330	3, 399	1,699	5, 098
ADMN-MGMT SVCS	120, 484		272,706	68,639	9,960	46,771	17,558	1,415	67,455
ADMN-STATE AGENCY	106,010		135, 937	59, 204	6, 647	54,734	4,475	1,560	. 54,378
FIN-FISC MGMT/ADM									
FIN-BUDGET	65, 819		75, 789	67,662	15, 946	29,566		2,038	52,956
FIN-ACCOUNTING	145, 014		313, 329	130, 947	21,825	35, 193	4,749	2, 106	88, 473
FIN-OTHER	59,616		87,672	30, 427	4, 099	7,473	1,342	350	23, 235
EMPLOYEE RELATIONS	2 <b>05,</b> 822		265, 891	67,420	8,614	19,296	5,628	1,148	71,670
MEDIATION SVCS	742		911	235	31	93		3	271
LEGISLATIVE AUDIT	182, 054		177,772	359, 171		33, 923	2,843		48,035
TREASURER	5, 368		11,599	6, 356	808	1,303	176	78	3,275
ATTY GEN-GEN SUPP									
LABOR & IND-ADMN									
LABOR & IND-WKR COMP	19,088		4,209	5,677		196	98		2, 153
PUBLIC SAFETY-ADMN									
SINGLE AUDIT	29		8,759	5, 301	542	696	4		1,436
ISB CREDIT	(25, 847)		(15, 304)	(2, 972)	(667)	(110)	ı		(1,545)
TOTAL PLAN ALLOCATN	902, 892	0	1,403,848	802,599	67,805	240, 464	62,977	10,397	416,890
F.Y. 84 BUDGET PLAN	773, 791	3, 111	1,432,940	<b>903,</b> 8 <b>0</b> 7		281,041	46, 474	9,120	437,760
ROLL FORWRD ADJSTMT	129, 101	(3, 111)	(29, 092)	(101, 208)		(4 <b>0,</b> 577)	16,503	1,277	(20,870)

# CENTRAL SERVICE COST ALLOCATION PLAN

# ALLOCATED COST BY DEPARTMENT

	MEDICAL EXAMNR BD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHROPRCTR BOARD	PSYCHOLGY BOARD	OPTOMETRY BOARD	NURSING HOME BD	PODIATRY BOARD
ADMN-GENERAL SUPPORT									
ADMN-RL EST MGMT	566	566	566	566	566	566	566	566	
ADMN-MGMT SVCS	1,058	3, 369	819	652	189	176	168	378	117
ADMN-STATE AGENCY	879	1,215	391	1,028	150	139	288	107	94
FIN-FISC MGMT/ADM									
FIN-BUDGET	770	1,322	602	617	308	308	274	380	145
FIN-ACCOUNTING	2,502	4, 632	1,851	1,906	718	953	825	999	322
FIN-OTHER	438	728	307	248	104	163	95	131	29
EMPLOYEE RELATIONS	1,148	1,608	804	459	229	229	115	229	
MEDIATION SVCS	4	5	2	2	1				
LEGISLATIVE AUDIT									
TREASURER ATTY GEN-GEN SUPP	93	172	69	71	27	36	31	37	12
LABOR & IND-ADMN									
LABOR & IND-WKR COMP									
PUBLIC SAFETY-ADMN									
SINGLE AUDIT									
ISB CREDIT	(303)	(660)	(91)	(7)	(11)	)	(5)		
TOTAL PLAN ALLOCATN	7, 155	12, 957	5,320	5,542	2, 281	2,570	2, 357	2,827	719
F.Y. 84 BUDGET PLAN	8,632	16,829	6,669	6,570	2, 955	2,702	2,500	4, 046	1,476
ROLL FORWRD ADJSTMT	(1, 477)	(3, 872)	(1,349)	(1,028)	(674)	(132)	(143)	(1,219)	(757)

#### CENTRAL SERVICE COST ALLOCATION PLAN

#### ALLOCATED COST BY DEPARTMENT

	VET MED		HIGHER ED		HOUSING	HUMAN	INDIAN	INVSTMNT	IRON RNGE	
	BOARD	EXAMINER	COORD BD	FAC AUTH	FINANCE	RIGHTS	AFFAIRS	BOARD	RESOURCES	
ADMN-GENERAL SUPPORT	•									
ADMN-RL EST MGMT	566	1,699	566			5,665	566	566	1,133	
ADMN-MGMT SVCS	169	7,007	8,515	53	24,830	7,697	770	4,550	11,428	
ADMN-STATE AGENCY	132	5,012	11,901	13	8,799	2,934	399	1,179	16,009	
FIN-FISC MGMT/ADM										
FIN-BUDGET	307	2, 385	7, 333	91	17,486	2,203	2, 388	3,292	11,769	
FIN-ACCOUNTING	715	6,662	11,045	66	16,639	3,596	1,700	1,685	21,675	
FIN-OTHER	90	1,741	2,879	40	5,417	1,222	302	621	3,773	
EMPLOYEE RELATIONS	115	5,743	7,465	229	13, 323	5,513	804	2,872	13, 323	
MEDIATION SVCS		8	16	1	43	28	3	6	34	
LEGISLATIVE AUDIT			13,688			10,742		92, 930	5,578	
TREASURER	27	246	8, 286	5	616	133	63	62	803	
ATTY GEN-GEN SUPP										
LABOR & IND-ADMN										
LABOR & IND-WKR COMP		490	196						1,566	
PUBLIC SAFETY-ADMN						-				
SINGLE AUDIT			50		2,095	12	1	•	7	
ISB CREDIT	(21)	(80)	(5, 529)	)	(210)	(9)		(111)	1	
TOTAL PLAN ALLOCATN	2,100	30, 913	66,411	495	89,038	39,736	6, 996	107,652	87,098	
	,	•	,		,	,	,	,	,	
F.Y. 84 BUDGET PLAN	2,590	44, 383	81,560	587	94,469	38,930	6,385	13, 305	82,728	
ROLL FORWRD ADJSTMT	(490)	(13, 470)	(15, 149)	) (92)	(5, 431)	806	611	94,347	4,370	

#### CENTRAL SERVICE COST ALLOCATION PLAN

#### ALLOCATED COST BY DEPARTMENT

	LABOR & INDUSTRY LEGISLTRE	MILITARY AFFAIRS	MECC	MUNICIPAL BOARD	NATURAL RESOURCS	BOXING BOARD	BARBERS BOARD	ELCTRCTY BOARD	
ADMN-GENERAL SUPPORT									
admn-rl est mgmt		566	2, 832	•	35, 121				
ADMN-MGMT SVCS	98, 517	•	20,866	•	186, 291	236	496	7,036	
ADMN-STATE AGENCY	627	12,660	29,623	1,175	153, 133	252	928	1,214	
FIN-FISC MGMT/ADM									
FIN-BUDGET	4,748	7,957	10,804	1,055	143, 516	797	2,010		
FIN-ACCOUNTING	7,417	18, 353	24, 254	1,071	280, 956	829	2,320	5,912	
FIN-OTHER	668	9,679	4,650	172	81,871	106	259	1,082	
EMPLOYEE RELATIONS		29, 4 <b>03</b>	11,831	459	176,648	229	344	2,067	
MEDIATION SVCS		124			801	- 1	1	6	
LEGISLATIVE AUDIT		235	6, 465		131, 999		2, 205	2,308	
TREASURER	1,874	679	898	40	10,400	31	86	219	
ATTY GEN-GEN SUPP									
LABOR & IND-ADMN	952, 124								
LABOR & IND-WKR COMP	196	2,349			34,261				
PUBLIC SAFETY-ADMN		,			•				
SINGLE AUDIT		224	1		413				
ISB CREDIT	(5, 445	)	(1)	)	(25, 103)			(395)	
	,				•				
TOTAL PLAN ALLOCATN	952, 124 108, 596	112,440	112,223	6,207	1,210,307	2,481	8,649	21,995	
	,	<b>,</b>	,	-,	-1	-, -	-,-	,	
F.Y. 84 BUDGET PLAN	700,568 143,699	121,361	90,564		1,221,506	1,875	4, 904	24,465	
		,			-114	- 1	.,	- 1	
ROLL FORWRD ADJSTMT	251,556 (35,103	(8,921)	21,659		(11, 199)	606	3,745	(2, 470)	

#### CENTRAL SERVICE COST ALLOCATION PLAN

### ALLOCATED COST BY DEPARTMENT

	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					566	4,532	4,532	566	69, 109
ADMN-MGMT SVCS	772		50	572	1,462	19,504	50,611	5, 449	184, 292
ADMN-STATE AGENCY	440		101	1,357	775	16,392	26,847	7,378	167, 473
FIN-FISC MGMT/ADM									
FIN-BUDGET	2,540		260	1,952	959	16, 155	18,550	6, 330	138, 369
FIN-ACCOUNTING	2,971		169	2,249	3,073	15, 271	29, 327	6,421	498, 878
FIN-OTHER	362		15	273	443	4,904	9,615	578	81,881
EMPLOYEE RELATIONS	5 <b>75</b>			459	1,034	13,782	38,017		189, 972
MEDIATION SVCS	2			2		50	144		706
LEGISLATIVE AUDIT	2,190		577	2,796			13, 038	31,736	53, 987
TREASURER	110		6	83	114	566	1,085	11,839	18,554
ATTY GEN-GEN SUPP									
LABOR & IND-ADMN		•							
LABOR & IND-WKR COMP							294	98	15, 173
PUBLIC SAFETY-ADMN									2,528,893
SINGLE AUDIT						53	313		178
ISB CREDIT	(211)			(171)	(555)	(537)	(60)	(94)	(181,092)
TOTAL PLAN ALLOCATN	9, 751	0	1,178	9,572	7,871	90,672	192, 313	70,301	3, 766, 373
F.Y. 84 BUDGET PLAN	7,299	1,285	734	6,096	7,688		193,790	79, 352	3,919,351
ROLL FORWRD ADJSTMT	2, 452	(1,285)	444	3, 476	183		(1, 477)	(9,051)	(152, 978)

#### CENTRAL SERVICE COST ALLOCATION PLAN

# ALLOCATED COST BY DEPARTMENT

	PUBLIC SERVICE	PUBLIC UTIL COMM	RACING COMMISSIO	REVENUE	SECRTRY OF STATE	SENTENCE GUIDLNS	STATE RETRMNT	STATE UNIV SYST	SUPREME COURT
ADMN-GENERAL SUPPORT									
ADMN-RL EST MGMT	566	1,133	566	7,930	1,133	1,699	1,133	18,693	7,930
ADMN-MGMT SVCS	8,368	•	792	99, 949	6,995	470	2,702	376, 333	15,028
ADMN-STATE AGENCY	4, 141	1,690	998	91,537	5,699	585	6,907	182, 342	8.647
FIN-FISC MGMT/ADM									
FIN-BUDGET	7, 201	2, 164	345	64,234	4, 119	530	5,998	88, 572	6,725
FIN-ACCOUNTING	7,723	•	883	122, 162	11,320	749	5, 406	182,016	13,753
FIN-OTHER	2, 108	666	110	30, 106	1,836	180	1,200	95, 190	3,602
EMPLOYEE RELATIONS	9,533	2, 986	229	110, 147	4,250	459	4, 364	427, 494	14,242
MEDIATION SVCS	33	8	1	402	14	2	15	1,731	
LEGISLATIVE AUDIT				93, 596			32, 899	33, 231	27, 105
TREASURER	286	82	33	111,216	419	28	9, 101	6 <b>,</b> 738	509
ATTY GEN-GEN SUPP LABOR & IND-ADMN									
LABOR & IND-WKR COMP	196			3,916				19,285	98
PUBLIC SAFETY-ADMN	130			J9 J2U				174 500	70
SINGLE AUDIT								109	1
ISB CREDIT	(67)	1		(147, 944)	(774)	(317)	(7,826)	(2,760)	(60)
130 CVENTI	\07	,		11719 3771	(177)	(3177	(7,000)	(C, 7007	1007
TOTAL PLAN ALLOCATN	40,088	13,741	3, 957	587, 251	35,011	4,385	61,899	1,428,974	97, 581
F.Y. 84 BUDGET PLAN	30,621	16, 350		757, 344	46,112	4,568	73, 317	1,441,416	84,448
ROLL FORWRD ADJSTMT	9, 467	(2,609)	)	(170,093)	(11, 101)	(183)	(11, 418)	(12, 442)	13, 133

#### CENTRAL SERVICE COST ALLOCATION PLAN

#### ALLOCATED COST BY DEPARTMENT

	TEACHRS RETIRMNT	TRNSPRTTN	UNIV OF MINN	TRANSPTTN REG BD	VETERANS AFFAIRS	WASTE MGMT BD	WATER PLAN BD	WELFARE CENT OFF	WELFARE INSTITUTNS
ADMN-GENERAL SUPPORT									
ADMN-RL EST MGMT	566	23, 225		1,133	2,832	566		14, 161	10,763
ADMN-MGMT SVCS	4,569	272, 350		555	20,630	5,428		134,686	169, 386
ADMN-STATE AGENCY	7,784	244,052	62	507	7,105	4,910		112,720	114,803
FIN-FISC MGMT/ADM	•	·			•	•			
FIN-BUDGET	3,501	118,078	3, 485	298	19,806	2, 357		53,490	44,760
FIN-ACCOUNTING	3,548	264, 360	1,346	453	32,644	4,815		131,499	117, 125
FIN-OTHER	1,154	151,306	121	155	11,860	1,046		56,973	192,836
EMPLOYEE RELATIONS	5, 398	542, 235		804	35, 145	2,986		84, 878	682, 129
MEDIATION SVCS	19	1,909		1	143	10		311	2,624
LEGISLATIVE AUDIT	24, 901	106, 363			90, 491			330, 809	22, 815
TREASURER	8,729	9, 785	50	16	1,209	178		15, 136	4, 335
ATTY GEN-GEN SUPP									
LABOR & IND-ADMN									
LABOR & IND-WKR COMP PUBLIC SAFETY-ADMN		64,705	109,636		9, 103			2,839	151,337
SINGLE AUDIT		10,592			82			33, 323	15
ISB CREDIT	(2,081)	(53, 313)			(21)	(76)		(115, 482)	
TOD CILEDII	/C4 001/	1004 2121			\L17	(707		(110¢ 40E)	(L4 203)
TOTAL PLAN ALLOCATN	58,188	1,755,647	114,700	3,922	231,029	22,220	0	855, 343	1,510,619
F.Y. 84 BUDGET PLAN	65, 063	1, 802, 183	104, 477		132, 995	20,714	6, 853	748, 056	1,692,670
ROLL FORWRD ADJSTMT	(6, 875)	(46, 536)	10,223		98,034	1,506	(6, 853)	107,287	(182, 051)

#### CENTRAL SERVICE COST ALLOCATION PLAN

# ALLOCATED COST BY DEPARTMENT

	WKRS COMP	WORLD			
	CT OF APLT	rade cen	Z00	OTHER	TOTAL
ADMN-GENERAL SUPPORT				4,753	792,728
ADMN-RL EST MGMT				7, 382	380, 104
ADMN-MGMT SVCS	554		15, 911	19,678	3,037,876
ADMN-STATE AGENCY	546		18, 897	17,092	1, 976, 897
FIN-FISC MGMT/ADM					0
FIN-BUDGET	333	139	30, 016	28,654	1, 383, 671
FIN-ACCOUNTING	493	22	31,113	33, 837	3, 121, 732
FIN-OTHER	204	2	6, 869	13, 424	1,108,048
EMPLOYEE RELATIONS	1,034		22, 282	36, 424	3, 499, 433
MEDIATION SVCS	2		75	11	12,976
LESISLATIVE AUDIT		•	12, 283	33, 333	2,038,768
TREASURER	18	1	1, 152	1,243	272,691
ATTY GEN-GEN SUPP				5,859,844	5, 859, 844
LABOR & IND-ADMN					952, 124
LABOR & IND-WKR COMP			2,741	3, 916	463, 213
PUBLIC SAFETY-ADMN					2,528,893
SINGLE AUDIT			5	81	64,532
ISB CREDIT			(207)		(607, 224)
TOTAL PLAN ALLOCATN	3, 184	164	141, 134	6,059,672	26, 886, 306
F.Y. 84 BUDGET PLAN			111,783	1,567,354	22,145,847
ROLL FORWRD ADJSTMT			29, 351	4,492,318	4,543,259

# CENTRAL SERVICE COST ALLOCATION PLAN

		SUMMA	RY OF ALLOCAT	ED 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
EQUIPMENT USE CHG	(357, 806)						
ADMN-GEN SUPPORT	4, 488	(1,030,737)	//A /AA MASI				
ADMN-RL EST MGMT ADMN-MGMT SVCS	1 <b>02,</b> 561 31, 951	207, 501 65, 905	(12, 102, 989)	(3, 720, 177)			
ADMN-STATE AGENCY	4, 801	83, 3 <b>8</b> 5	1,678		(2,050,176)	1	
FIN-FISC MGMT/ADM	18,678	00,000	3, 356	36, 034	17, 114		
FIN-BUDGET	10,0.0		4,000	55,55	2.,	176,716	(1,440,682)
FIN-ACCOUNTING						352, 086	
FIN-OTHER				4 252		170,826	
EMPLOYEE RELATIONS	16,858		1, 119	8, 969	8, 459		6,124
MEDIATION SVCS LEGISLATIVE AUDIT	4,854 11,569		1,119 559	2, 5 <b>0</b> 1 5, 822	1,569 1,543		993 1,218
TREASURER	3, 538	•	559	4, 398	2,108		1, 423
ATTY GEN-GEN SUPP	53, 223		16, 781	50, 170	16,621		8, 957
LABOR & IND-ADMN	105, 285		6,713	48, 118	25, 439		44, 939
LABOR & IND-WKR COMP							
PUBLIC SAFETY-ADMN							
SINGLE AUDIT							
ISB CREDIT							
ADMN-GEN SUPP		33,857	2.797	5.201	1,722		1,567
ADMN-RL EST MGNT			4,475	11,736	30, 928		8, 166
ADMN-MGMT SVCS				5, 405	6, 113		2,813
ADMN-STATE AGENCY					5, 102		3, 867
FIN-FISC MGMT/ADM						88, 358	18, 295
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							
ADMINISTRATION PUBLIC SERVICE		38,728	1,678	278.316	5,027		2,312
ISB		217, 438	2,238	31,654	16,005		6.249
HOTOR COOL		21,100	ri coo	0.004	4 /55		44.700

81,171

6,741

7,877

7,271

5**59** 

559

2,021

467

723

1

1,455

718

314

209

11,799

1,185

493 782

MOTOR POOL

OFFICE EQUIP REP

FEDERAL SURPLUS

CENT MNTNCE RVLVNG

	1.4 EQUIPMENT	2.6 ADMN	3.5 ADMN RL	4.9 ADMN	5.7 ADMN	6.6 FINANCE	7.7 FINANCE
DEPARTMENTS	USE CH6	GEN-SUPP	EST MGMT	MEMT SVCS		FIS MGT/ADM	BUDGET
MOVERS & DELIVERY	002 0110	10.500	207 (1011)	151	254		420
TELECOMMUNICATIONS		40, 262	1, 119	157	632		6,563
RESOURCE RECOVERY		3, 416	559	201	91		251
MICROGRAPHICS		16, 913	003	501	1, 309		865
CENTRAL STORES		60, 332	559	551	5,015		8,884
STATE REG-DOCUMNTS		25, 998	55 <del>9</del>	1,873			2,988
ADDRESS & INSERT		7,390	043	91	321		527
STATE PRINTER		87,230	3, 356	1,810	2,386		10, 123
COMMUTER VAN		2, 499	0,000	106	99		356
CAPITOL PARKING		6,738		162	715		951
AGRICULTURE		-,	9,509	51,600	62,935		19, 896
ANIMAL HEALTH BOARD			-,	3,594	1,589		1,129
ARTS BOARD			559	1,981	1,216	•	2, 250
AUDITOR		٥	1,119	5.399	3,419		2,315
CAPITOL AREA ARCH PLAN			1,113	586	688		243
CHARITABLE GAMBLING				300	500		58
COMMERCE			5, 034	21,411	12,874		35,053
COMMUNITY COLLEGE BD			7,272	186,201	124,390		52,334
CORRECTIONS			18, 459	119, 121	103,676		62,066
ECONOMIC SECURITY			63, 769		•		70,706
EDUCATION			4, 475	67,864			64,646
EDUCATION-VO-TECH			7,710	9,848			15, 230
ENERGY, ECON DVLP			11,188	46.240	1		28.372
GOVERNOR		15,865	3,356	17,360			2.722
HANDICAPPED COUNCIL		10,000	1,678	1,399			1,989
HEALTH			5, 034	66,692	53, 180		50,243
HEALTH LIC BDS			J, 657	00,032	33, 100		30, 273
MEDICAL EXAMINERS			5 <b>59</b>	1,046	860		726
NURSING			559	3, 331	1,189		1,246
PHARMACY			559	810	382		568
DENTISTRY			559	644	1,005		582
CHIROPRACTORS			559	187	147		291
PSYCHOLOGY			559	174	136		291
OPTOMETRY			559	166	282		258
NURSING HOME ADM	•		559	373	105		359
PODIATRY			503	116	92		137
VETRNRY MEDICINE			559	167	129		290
HEARING EXAMINER			1,678	6, 927	4,902		2,265
HIGHER ED COORD BD			559	8,419	11,640		7,062
HIGHER ED FAC AUTH			003	52	13		87
HOUSING FINANCE				24,549	8,607		17.038
HUMAN RIGHTS			5, 594	7,611	2,869		2.117
INDIAN AFFAIRS			559	761	390		2,315
INVESTMENT BOARD			559	4, 499	1,152		3,177
IRON RANGE RESRCS			1,119	11,297	15, 657		11,212
LABOR & INDUSTRY			19113	119 - 21	10,001		119 616
FUNDA & TIMODIKI		-					

	1.4 EQUIPMENT	2.6 ADMN	3.5 ADMN RL	4.5 ADMN	5.7 ADMN	6.6 FINANCE	7.7 FINANCE
DEPARTMENTS	USE CH6	GEN-SUPP	EST MGMT	MGMT SVCS		FIS MGT/ADM	BUDGET
LEGISLATURE				97,406	613		4,557
MILITARY AFFAIRS			559	29,869	12, 381		7,561
MECC			2, 797	20,630	28,970		10, 324
MUNICIPAL BOARD			1,119	1,089	1,149		1,031
NATURAL RESOURCES			34, 681	184, 185	149,766		136,700
NON-HEALTH LIC BDS			•				
BOXING				233	247		778
BARBERS				490	908		1,969
ELECTRICITY				6, 956	1,187		2, 431
ARCHITECTS & ENG				764	430		2, 489
WATCHMAKERS							
ABSTRACTORS				50	99		251
ACCOUNTANCY				565	1,327		1,912
PEACE OFFICERS			559	1,445	758		904
PLANNING			4, 475	19, 283	16,032		15, 739
POLLUTION CONTROL			4, 475	50, 040	26, 256		17,676
PUB EMP RET ASSN			559	5, 388	7,217		6, 215
PUBLIC SAFETY			68, 244	182, 211	163, 810		130, 221
PUBLIC SERVICE			559	8,273	4,050		7,042
PUBLIC UTIL COMM			1,119	2,772	1,653		2,113
RACING COMMISSION			559	784	977		326
REVENUE			7,831	98, 819	89,539		61,818
SECRTRY OF STATE			1,119	6,915	5, 575		3, 911
SENTENCE GUIDLNS			1,678	465	571		502
STATE RETIREMENT			1,119	2,671	6,756		5,871
STATE UNIV SYST			18, 459	372,076	178, 329		85,580
SUPREME COURT			7,831	14,859	8, 457		6, 395
TEACHERS RETIREMENT			559	4,518	7,614		3,533
TRANSPORTATION			22, 934	269, 268	238, 682		112,747
TRANSPORTATION REG BD			1,119	549	495		283
UNIV OF MINN			0.707	00 207	61		3, 334
VETERANS AFFAIRS			2,797	20, 397	6,949		19,040
WASTE MGMT BD			559	5, 367	4,801		2, 245
WELFARE-CENT OFF			13, 984	133, 161	110,249		50,607
WELFARE-INSTITUTINS	0		10,628	167, 469	112,284		42, 324
WKRS COMP CT OF APPEAL	5			548	53 <del>4</del>		320
WORLD TRADE CENTER				1E 771	10 401		133
Z00		7 000	7 204	15,731	18,481		29, 301 27, 482
OTHER		3, 800	7,284	19, 450	16,715		27,400
DIRECT BILLINGS			10, 373, 904				
GENERAL GOV'T			1,311,789	524,119			22,634
TOTAL	9	0	8	0	0	0	0

DEPARTMENTS	8.5 FINANCE ACCOUNTING	9.7 FINANCE OTHER	10.5 EMPLOYEE RELATIONS	11.5 MEDIATN SVCS	12.7 LEGIS AUDITOR	13.5 STATE TREASURE	14.5 ATTY GENERAL
EQUIPMENT USE CHG							
ADMN-GEN SUPPORT		•	,				
admn-rl est memt admn-memt svcs							
ADMN-STATE AGENCY							
FIN-FISC MGMT/ADM							
FIN-BUDGET					•		
FIN-ACCOUNTING	(3, 388, 343)						
FIN-OTHER		(1, 824, 588)					
EMPLOYEE RELATIONS	11,304	3, 318	(3, 961, 322)				
MEDIATION SVCS	1,774	578	•	(1,087,516)	/A 4P3 37A1		
LEGISLATIVE AUDIT	2,028	1,539	7,126	-	(2, 353, 372)	/F7F 00F\	
TREASURER	3,000	589	2, 149	6	8, 152	(676, 996)	(17 701 020)
ATTY GEN-GEN SUPP	21, 574	6,868 14,274	36, 875 3 <b>0,</b> 653	42 125	4, 063 25, 845	815 3, 145	(13, 301, 928)
LABOR & IND-ADMN LABOR & IND-WKR COMP	83, 225	14,674	20,022	IEJ	C7 • 047	3,173	(120, 448)
PUBLIC SAFETY-ADMN							(120, 110)
SINGLE AUDIT			·				
ISB CREDIT							
ad <del>an-ge</del> n supp	3,582	913	3, 167	9	66,952	135	112,547
ADMN-RL EST MGMT	17,055	5,678	21,944	81		645	
ADMN-MGMT SVCS	6 <b>, 864</b>	1,832	6, 221	23		259	
ADMN-STATE AGENCY	12, 289	2,214	5, 995	21		464	
FIN-FISC MGMT/ADM	39, 635	5,968	14, 252	40	22,615	1,498	16, 322
FIN-BUDGET					32,555		
FIN-ACCOUNTING					77,028		
FIN-OTHER			10, 972		66, 125 7, 323	427	44, 025
EMPLOYEE RELATIONS MEDIATION SVCS			10,315		2,435	67	8,068
LEGISLATIVE AUDIT					128,047	77	1,950
TREASURER					1201041	113	14, 105
ATTY GEN-GEN SUPP							3,691,509
LABOR & IND-ADMN							, , ,
LABOR & IND-WKR COMP							
SINGLE AUDIT							
ADMINISTRATION							
PUBLIC SERVICE	4,541	966	3, 393	9		172	
ISB	17,073	7, 169	27,939	106		645	
MOTOR POOL	40, 154	3, 918	1,923	7		1,518	
OFFICE EQUIP REP	3,070	362	226	1		116	
FEDERAL SURPLUS	1,493	294	792	3		56	
CENT MINTINCE RVLVING	2 <b>,</b> 484	302	452	2		94	

	0.5	0.7	40.5	44 =	40.7	43.5	1 / E
	8.5	9.7	10.5	11.5	12.7	13.5	14.5
DEPARTMENTS	FINANCE	FINANCE	EMPLOYEE	MEDIATN	LEGIS	STATE	ATTY
MOVERS & DELIVERY	ACCOUNTING	OTHER	RELATIONS	SVCS	AUDITOR	TREASURE	GENERAL
	1,241	366	1,244	4		47	
TELECOMMUNICATIONS	22, 357	2,075	339	1		845	
RESOURCE RECOVERY	664	108	339	1		25 1 <b>0</b> 5	
MICROGRAPHICS	2,771	598	1,810	6			
CENTRAL STORES	30, 131	2,932	1,357	4		1, 139	
STATE REG-DOCUMNTS	9, 467	1,114	1,470	6		358	
ADDRESS & INSERT	1,207	425	792	3		46	
STATE PRINTER	33, 390	4,114	4,524	18		1,262	
COMMUTER VAN	1,022	124	113			39	
CAPITOL PARKING	3,069	496	226	1	40.630	116	
AGRICULTURE	51,850	13,678	46,829	184	12,639	1, 960	
ANIMAL HEALTH BOARD	2,679	1,513	3,733	13	3, 325	101	
ARTS BOARD	2,359	443	1,470	5	7, 958	89	
AUDITOR	5, 950	2,451	11,877	31		225	
CAPITOL AREA ARCH PLAN	631	110	452	1		24	
CHARITABLE GAMBLING							
COMMERCE	39, 446	7,578	23, 980	84	13, 242	1,491	
COMMUNITY COLLEGE BD	139, 225	51, 158	207, 335	886	15,771	5, 262	
CORRECTIONS	138, 881	56, 471	202,698	735	170,446	5, 249	
ECONOMIC SECURITY	300, 077	83, 045	261,855	902	166, 924	11, 341	
EDUCATION	125, 4 <b>0</b> 9	28, 821	66, 397	-233	338, 783	6,215	
EDUCATION-VO-TECH	20, 902	3, 882	8, 483	31		790	
ENERGY, ECON DVLP	3 <b>3, 705</b>	7,078	19, 003	92	31,676	1,274	
GOVERNOR	4, 548	1,271	5, 543		2,654	172	
HANDICAPPED COUNCIL	2, 017	332	1, 131	3		76	
HEALTH	84,731	22, <b>968</b>	70, 582	268	45, 238	3 <b>,</b> 2 <b>0</b> 2	
HEALTH LIC BDS							
MEDICAL EXAMINERS	2, 396	415	1, 131	4		91	
NURS ING	4, 436	690	1,584	5		168	
PHARMACY	1,773	291	792	2		67	
DENTISTRY	1,825	235	452	2		69	
CHIROPRACTORS	6 <b>88</b>	° 99	226	1		26	
PSYCHOLOGY	913	154	226			35	•
OPTOMETRY	790	90	113			30	
NURSING HOME ADM	957	124	226			. 36	
PODIATRY	308	27				12	
VETRNRY MEDICINE	685	86	113			26	
HEARING EXAMINER	6,380	1,649	5, 656	8		241	
HIGHER ED COORD BD	10,578	2,727	7, 352	16	12,784	8, 102	
HIGHER ED FAC AUTH	63	38	226	1		2	
HOUSING FINANCE	15, 935	5,132	13, 121	43		602	
HUMAN RIGHTS	3,444	1,157	5, 429	28	10,029	130	
INDIAN AFFAIRS	1,628	286	792	3		62	
INVESTMENT BOARD	1,614	588	2,828	6	86,818	61	
IRON RANGE RESRCS	20,758	3,573	13, 121	34	5, 211	785	
LABOR & INDUSTRY							

	8.5 FINANCE	9.7 FINANCE	10.5 EMPLOYEE	11.5 MEDIATN	12.7 LEGIS	13.5 STATE	14.5 ATTY
DEPARTMENTS	ACCOUNTING				AUDITOR	TREASURE	GENERAL
LEGISLATURE	7, 103		,			1,832	
MILITARY AFFAIRS			28, 957	123	219	564	
MECC		4,404	-		6.040	878	
MUNICIPAL BOARD	1,026	•	-		<del>-, -</del>	39	
NATURAL RESOURCES	269,073			793	123.906	10, 169	
NON-HEALTH LIC BDS	,	,	,		,	,	
BOXING	7 <del>94</del>	100	226	1		30	
BARBERS	2,222	245	339	1	2,060	84	
ELECTRICITY	5, 662	1,025	2,036	6	2, 156	214	
ARCHITECTS & ENG	2,845	343	566	2	2,046	108	
WATCHMAKERS	•						
ABSTRACTORS	162	14			539	6	
ACCOUNTANCY	2, 154	258	452	2	2,612	81	
PEACE OFFICERS	2, 943	419	1,018			111	
PLANNING	14,625	4, 646	13, 573	58		553	
POLLUTION CONTROL	28, 087	9, 107	37, 440	143	12, 175	1,061	
PUB EMP RET ASSN	6, 149	547			29, 649	11,576	
PUBLIC SAFETY	477,779	77,544	187,088	6 <b>99</b>	5 <b>0,</b> 428	18, 142	
PUBLIC SERVICE	7, 396	1,997	9, 388	33		280	
PUBLIC UTIL COMM	2, 116	630	2, 941	8		80	
RACING COMMISSION	846	104	226	1		32	
REVENUE	116, 995	28,515	108,475	398	87, 440	108,746	
SECRTRY OF STATE	10, 841	1,739	4, 185	14		410	
SENTENCE GUIDLNS	717	170	452	2		27	
STATE RETIREMENT	5, 177		4, 298	15	3 <b>0,</b> 735	8, 899	
STATE UNIV SYST	174, 318	9 <b>0,</b> 171	421, <b>00</b> 5	1,714	31,045		
SUPREME COURT	13, 171	3,412	14,026		25, 322		
TEACHERS RETIREMENT	-	1,093	· ·	19	23, 263	8, 535	
TRANSPORTATION	•	143, 334	•	1,890	99, 355	9, 568	
TRANSPORTATION REG BD	434		792	1		16	
UNIV OF MINN	1,289					49	
VETERANS AFFAIRS	31, 263	11,234	•	142	84,536	1,182	
WASTE MGMT BD	4,611	991	2,941	10		174	
NELFARE-CENT OFF	125, 937	53, 986	83,590	308	311,280	14,800	
WELFARE-INSTITUTNS	112, 171	182,682	671,775	2,594	21,314	4, 239	
WKRS COMP CT OF APPEAL	472	194	1,018	5		18	
WORLD TRADE CENTER	21	2				1	
Z00	29,797	6,506	21,944	74	11,472	1,126	<b>-</b> . <b>-</b>
OTHER	32,410	12,712	35, 864	10	31, 142	1,220	3, 184, 124
DIRECT BILLINGS			313, 168				3, 157, 300
GENERAL GOV'T	196,310	731,229	510,100	1,074,321		402,716	3, 192, 426
SEMERAL SOFT	1209 010	1019 LLJ		Tá OL LÁ DET		1000	0, 10L, 1CU
TOTAL	0	0	0	0	0	0	0

	15.5	16.5	17.5	10 5	G-7	19.6	20.5	21.9
	15.5 Lab-Ind	LAB-IND	PUBLIC	18.5 SINGLE	ISB	ADMN	ADMN RL	ADMN
DEPARTMENTS	ADMN	WKRS COMP	SAFETY-ADMN	AUDIT	CREDIT	GEN-SUPP	EST MEMT	MGMT SVCS
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	(1,814,565)	)						
LABOR & IND-WKR COMP	• •	(4, 777, 896)						
PUBLIC SAFETY-ADMN			(2,818,230)					
SINGLE AUDIT				(64,633)				
ISB CREDIT					698, 631			
admn-gen supp		8, 030			(506)	(239, 973)		
ADMN-RL EST MGMT		,	51, 198	8	(637)	50, 725	(202,002)	
ADMN-MGMT SVCS					(3, 475)	16, 156	35	(42, 246)
ADMN-STATE AGENCY					(5, 59 <b>5</b> )	20,533	21	162
FIN-FISC MGMT/ADM		93			(69, 971)		43	412
FIN-BUDGET								
FIN-ACCOUNTING							1	
FIN-OTHER		280			(5, 172)		14	102
EMPLOYEE RELATIONS MEDIATION SVCS		2.00			(76)		14	30
LEGISLATIVE AUDIT					(1,290)		7	5 <b>6</b>
TREASURER					(6)		7	50
ATTY GEN-GEN SUPP		467		9	(239)		213	573
LABOR & IND-ADMN	187, 483	1,774		84	(4, 440)		85	551
LABOR & IND-WKR COMP								
SINGLE AUDIT								
ADMINISTRATION								
PUBLIC SERVICE					(314)	9,510	21	3, 174
ISB						52,335	85	362
MOTOR POOL					(1,057)	19,014	7	23
OFFICE EQUIP REP						1,583	7	6
FEDERAL SURPLUS						1,883		8
CENT MNTNCE RVLVNG						1,720		

	15.5 Lab-ind	16.5 Lab-IND	17.5 PUBLIC	18.5 SINGLE	6-7 ISB	19.6 ADMN	20.5 ADMN RL	21.9 ADMN
DEPARTMENTS	admn	WKRS COMP	SAFETY-ADMN	AUDIT	CREDIT	GEN-SUPP	EST MGMT	MGMT SVCS
MOVERS & DELIVERY						2,521		1
TELECOMMUNICATIONS					(551)	9,395	14	2
RESOURCE RECOVERY						816	7	2
MICROGRAPHICS						4,049		2 2 5
CENTRAL STORES					(128)	14, 130	7	6
STATE REG-DOCUMNTS					(595)	6, 143	7	25
ADDRESS & INSERT					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,769	•	1
STATE PRINTER					(35)	20,586	43	20
COMMUTER VAN					(67)	589	,,,	1
CAPITOL PARKING					(64)	1,584		2
AGRICULTURE		2,054		40	(1,680)	1,004	121	5 <b>90</b>
		93		1	11,0001		151	42
ANIMAL HEALTH BOARD		73		20	(218)		7	22
ARTS BOARD				C.A.			14	62
AUDITOR					(119)		14	6 6
CAPITOL AREA ARCH PLAN								ь
CHARITABLE GAMBLING								0/5
COMMERCE		187			(1,687)		64	245
COMMUNITY COLLEGE BD		6,629		152	(334)		92	2, 130
CORRECTIONS		18, 207		29	(25, 847)		234	1, 363
ECONOMIC SECURITY		4,015		8, 759	(15, 304)		809	3, 084
EDUCATION		5, 415		5, 301	(2, 972)		57	775
EDUCATION-VO-TECH				542	(667)			112
ENERGY, ECON DVLP		187		696	(110)		142	531
GOVERNOR		93		4		3,979	43	198
HANDICAPPED COUNCIL							21	16
HEALTH		2, <b>05</b> 4		1,436	(1,545)		64	763
HEALTH LIC BDS								
MEDICAL EXAMINERS					(303)		7	12
NURSING					(660)		7	38
PHARMACY					(91)		7	9
DENTISTRY					(7)		7	8
CHIROPRACTORS					(11)		7	
PSYCHOLOGY							7	2 2
OPTOMETRY					(5)		7	5
NURSING HOME ADM							7	5
PODIATRY								1
VETRNRY MEDICINE					(21)		7	2
HEARING EXAMINER		467			(80)		21	80
HIGHER ED COORD BD		187		50	(5,529)		7	96
HIGHER ED FAC AUTH					4			1
HOUSING FINANCE				2,095	(210)			281
HUMAN RIGHTS				12	(9)		71	86
INDIAN AFFAIRS	•			1	, 3,		7	9
INVESTMENT BOARD				•	(111)		7	51
IRON RANGE RESRCS		1,494		7	144/		14	131
LABOR & INDUSTRY	850, 368	•		•			• (	
FUNDA A TIMODINI	220, 200							

	15.5	16.5	17.5	18.5	6-7	19.6	28.5	21.9
RERARTMENTA	LAB-IND	LAB-IND	PUBLIC	SINGLE	ISB	ADMN	ADMN RL EST MGMT	ADMN MGMT SVCS
DEPARTMENTS	admn .	WKRS COMP	SAFETY-ADMN	AUDIT	CREDIT	GEN-SUPP	ואסוין זכם	
LEGISLATURE		187		224	(5, 445)		7	1, 111 342
MILITARY AFFAIRS		2,241		224	/11		35	
MECC PROPERTY OF THE PROPERTY				1	(1)		33 14	236 13
MUNICIPAL BOARD		70 £70		447	(25, 103)		440	2, 106
NATURAL RESOURCES		32,679		413	(23, 103/		440	C, 100
NON-HEALTH LIC BDS BOXING								3
BARBERS								6
ELECTRICITY					(395)			80
ARCHITECTS & ENG					(211)			8
WATCHMAKERS					/621/			J
ABSTRACTORS								
ACCOUNTANCY					(171)			7
PEACE OFFICERS					(555)		7	17
PLANNING				53	(537)		57	221
POLLUTION CONTROL		280		313	(68)		57	571
PUB EMP RET ASSN		93			(94)		7	61
PUBLIC SAFETY		14,472		178	(181, 092)		865	2, 081
PUBLIC SERVICE		187			(67)		7	95
PUBLIC UTIL COMM							14	31
RACING COMMISSION							7	8
REVENUE		3, 735			(147, 944)		99	1, 130
SECRTRY OF STATE		-,			(774)		14	. 80
SENTENCE GUIDLNS					(317)		21	5
STATE RETIREMENT					(7,826)		14	31
STATE UNIV SYST		18,394		109	(2,760)		234	4,257
SUPREME COURT		93		1	(60)		99	169
TEACHERS RETIREMENT					(2,081)		7	51
TRANSPORTATION		61,717		10, 592	(53, 313)		291	3,082
TRANSPORTATION REG BD							14	6
UNIV OF MINN		104, 573						
VETERANS AFFAIRS		8,683		82	(21)		35	233
WASTE MENT BD					(76)		7	61
WELFARE-CENT OFF		2,708		•	(115, 482)		177	1,525
WELFARE-INSTITUTNS		144, 348		15	(2, 309)		135	1, 917
WKRS COMP CT OF APPEALS	3							6
WORLD TRADE CENTER								
Z00		2,614		2	(2 <b>07)</b>			180
OTHER		3, 736		81		953	98	228
DIRECT BILLINGS							180.457	
GENERAL GOV'T		4, 325, 430	238, 139				16, 345	5, 952
TOTAL	0	8	9	0	0	0	0	0

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-HKR COMP PUBLIC SAFETY-ADMN SINGLE AUDIT	22.7 ADMN ST AGENCY		23.6 INANCE MGT/ADM	24.6 FINANCE BUDGET	25.5 FINANCE ACCOUNTING	26.7 FINANCE OTHER	27.5 EMPLOYEE RELATNS	ee. 5 MEDN SVCS	29.7 LEGIS AUDITOR
ISB CREDIT									
ADMN-GEN SUPP ADMN-RL EST MGMT ADMN-MGMT SVCS									
ADMN-STATE AGENCY	(45, 073)	)							
FIN-FISC MGMT/ADM	383		(137, 943)						
FIN-BUDGET FIN-ACCOUNTING			35, 116 68, 882	(67, 671)	(145, 910)				
FIN-OTHER			33,945		(173, 310)	(100,070)			
EMPLOYEE RELATIONS	190			240	499	185	(59, 085)		
MEDIATION SVCS	35			39	78	32	38	(10,760)	
LEGISLATIVE AUDIT	34			49	90	85	110		(129, 225)
TREASURER	48			76	132	33	33		575
atty gen-gen supp	373			470	953	382	568		289
LABOR & IND-ADMN LABOR & IND-WKR COMP SINGLE AUDIT	571			1,749	3, 675	798	472	1	1,825
ADMINISTRATION									
PUBLIC SERVICE	113			119	201	54	52		
ISB	360			332	754	399	431	1	
MOTOR POOL	33			643	1,773	220	30		
OFFICE EQUIP REP	16			63	136	2 <b>0</b>	3		
FEDERAL SURPLUS	7			27	66	16	12		
CENT MNTNCE RVLVNG	5			42	110	16	7		

22.7   23.6   24.6   25.5   26.7   27.5   28.5   29.7     ADMN   FINANCE   FINANCE   FINANCE   EMPLOYEE   MEDN   LEGI     DEPARTMENTS   ST AGENCY   FIS MGT/ADM   BUDGET   ACCOUNTING   OTHER   RELATINS   SVCS   AUDIT     MOVERS & DELIVERY   6   23   55   20   19     TELECOMMUNICATIONS   14   358   987   117   5     RESOURCE RECOVERY   1   14   29   6   5	IS
DEPARTMENTS ST AGENCY FIS MGT/ADM BUDGET ACCOUNTNG OTHER RELATNS SVCS AUDIT MOVERS & DELIVERY 6 23 55 20 19 TELECOMMUNICATIONS 14 358 987 117 5	
MOVERS & DELIVERY 6 23 55 20 19 TELECOMMUNICATIONS 14 358 987 117 5	וטת
TELECOMMUNICATIONS 14 358 987 117 5	
REDURLE RELUYERY I I I E E E	
MICROGRAPHICS 29 47 122 34 28	
CENTRAL STORES 114 484 1,331 165 21	
STATE REG-DOCUMNTS 105 161 418 62 23	
ADDRESS & INSERT 7 27 53 24 12	
STATE PRINTER 54 549 1, 475 230 70	
COMMUTER VAN 2 19 45 7 2	
CAPITOL PARKING 16 52 136 27 3	
	394
	236
	663
AUDITOR 77 122 263 137 183	
CAPITOL AREA ARCH PLAN 16 13 28 6 7	
CHARITABLE GAMBLING 3	
•	332
COMMUNITY COLLEGE BD 2,801 2,421 6,148 2,851 3,196 9 1,1	
CORRECTIONS 2,334 3,753 6,133 3,145 3,124 7 11,6	
ECONOMIC SECURITY 2,993 5,083 13,252 4,627 4,036 9 10,8	
EDUCATION 1,299 3,016 5,538 1,606 1,023 2 20,3	88
EDUCATION-VO-TECH 146 716 923 217 131	
ENERGY, ECON DVLP 1,202 1,194 1,488 395 293 1 2,2	
	89
HANDICAPPED COUNCIL 33 49 89 18 17	
HEALTH . 1,198 2,713 3,742 1,227 1,088 3 2,7	'97
HEALTH LIC BDS	
MEDICAL EXAMINERS 19 44 106 23 17	
NURSING 26 76 196 38 24	
PHARMACY 9 34 78 16 12	
DENTISTRY 23 35 81 13 7	
CHIROPRACTORS 3 17 30 5 3	
PSYCHOLOGY 3 17 40 9 3	
OPTOMETRY 6 16 35 5 2	
NURSING HOME ADM 2 21 42 7 3	
PODIATRY 2 8 14 2	
VETRNRY MEDICINE 3 17 30 4 2	
HEARING EXAMINER 110 120 282 92 87	
HIGHER ED COORD BD 261 271 467 152 113 9	204
HIGHER ED FAC AUTH 4 3 2 3	
HOUSING FINANCE 192 448 704 285 202	
	713
INDIAN AFFAIRS 9 73 72 16 12	-
INVESTMENT BOARD 27 115 71 33 44 6,1	12
	367
LABOR & INDUSTRY	

	22.7	23.6	24.6	25.5	26.7	27.5	28.5	29.7
	ADMN	FINANCE	FINANCE	FINANCE	FINANCE	EMPLOYEE	MEDN	LEGIS
DEPARTMENTS		FIS MGT/ADM	BUDGET	ACCOUNTN6	OTHER	RELATNS	SVCS	AUDITOR
LEGISLATURE	14		185	314	36	,,,,		45
MILITARY AFFAIRS	279		396	776	510	446	1	16
MECC	653		480	1,026	246	180		425
MUNICIPAL BOARD	26		24	45	4 202	7		0 002
NATURAL RESOURCES	3, 367		6, 816	11,883	4,323	2,681	8	8, 093
NON-HEALTH LIC BDS	_		10	75	6	7		
BOXING	5		19	35		3 5		145
BARBERS	2 <b>8</b> 27		41	98 250	14 57	31		152
ELECTRICITY			115		19	31		144
ARCHITECTS & ENG	10		51	126	13	7		. 144
WATCHMAKERS	^		٥	7	4			38
ABSTRACTORS	2		9		1 . 15	7		36 184
ACCOUNTANCY	30		40	95 120	24	16		104
PEACE OFFICERS	17		55	130		2 <b>89</b>		
PLANNING	360		416	646	258	577		863
POLLUTION CONTROL	591		874	1,240	508	3//	1	
PUB EMP RET ASSN	161		115	272	31	2 004	7	2,087 3,559
PUBLIC SAFETY	3,663		8, 148	21,099	4,337	2,884	,	3, 333
PUBLIC SERVICE	91		159	327	111 36	145 45		
PUBLIC UTIL COMM	37		51	93 37				
RACING COMMISSION	21		19		1 501	1 572	4	6,156
REVENUE	1,998 124		2, 416 2 <b>08</b>	5, 167 479	1,591 97	1,672 65	7	0,100
SECRTRY OF STATE	14		28	32	10	5J 7		
SENTENCE GUIDLNS	151		127	229	64	66		2, 164
STATE RETIREMENT			2,992		5,019	6, 489	17	2, 186
STATE UNIV SYST	4, 013 19 <b>0</b>		331	7, 698 582	190	216	17	1,783
SUPREME COURT TEACHERS RETIREMENT	170		68	150	61	82		1,638
TRANSPORTATION	5,370		5, 331	11,181	7,972	8, 231	19	7,008
TRANSPORTATION REG BD	12		15	11, 161	8	12	1.3	7,000
UNIV OF MINN	1		151	57	6	12		
VETERANS AFFAIRS	156		766	1.381	626	533	1	5,955
WASTE MGMT BD	109		112	204	55	45	•	34 700
WELFARE-CENT OFF	2,471		2,883	5,562	2,987	1,288	3	19,529
WELFARE-INSTITUTINS	2,519		2,436	4, 954	10, 154		30	1,501
WKRS COMP CT OF APPEAL	•		13	21	10, 134	16		1,001
WORLD TRADE CENTER			6	1	10	15		
ZOO	416		715	1,316	363	338	i	811
OTHER	377		1,172	1,427	712	560	1	2, 191
O I I I I I	0,,		.,	1, 121		000	•	-,
DIRECT BILLINGS						4,743		
GENERAL GOV'T			1,063	8, 454	40,104	14.10	10,631	
Selfer in Set 1			-,	3, 101	.5, .5,		,	
TOTAL		Ø	0	0	0	0	9	0

13, 499

#### STATE OF MINNESOTA

# CENTRAL SERVICE COST ALLOCATION PLAN SUMMARY OF ALLOCATED COSTS

	3 <b>0.</b> 5	31.5 ATTY	32.5 LAB-IND	33.5 LAB-IND	rust
DEPARTMENTS	TREASURER	GENERAL	ADMN	WKR COMP	TOTAL
EQUIPMENT USE CHG					(357, 806)
ADMN-GEN SUPPORT					(1,026,249)
ADMN-RL EST MEMT					(11, 792, 927)
ADMN-MEMT SVCS					(3, 619, 524)
ADMN-STATE AGENCY					(1,946,216)
FIN-FISC MGMT/ADM					(712, 804)
FIN-BUDGET					(1, 263, 966)
FIN-ACCOUNTING					(3, 036, 257)
FIN-OTHER					(1,653,762)
EMPLOYEE RELATIONS					(3, 845, 171)
MEDIATION SVCS					(1,071,640)
LEGISLATIVE AUDIT					(2, 321, 977)
TREASURER					(651, 074)
ATTY GEN-GEN SUPP					(13, 085, 939)
LABOR & IND-ADMN					(1, 426, 804)
LABOR & IND-WKR COMP					(4, 121, 630)
PUBLIC SAFETY-ADMN					(2,818,230)
SINGLE AUDIT					(64, 633)
SIMPLE MODIL			*		(04,033/
ISB CREDIT					698, 631
admn-gen supp					8
ADMN-RL EST MGMT					0
ADMN-MGMT SVCS					0
ADMN-STATE AGENCY					0
FIN-FISC MGMT/ADM					
FIN-BUDGET					0
FIN-ACCOUNTING					0
FIN-OTHER					0
EMPLOYEE RELATIONS					
MEDIATION SVCS					0
LEGISLATIVE AUDIT					0
TREASURER	(15, 166)				0
ATTY GEN-GEN SUPP	19	(3,695,586)			0
LABOR & IND-ADMN	71	, ,	(194,699	)	0
LABOR & IND-WKR COMP		132, 936	•	(225, 879)	0
SINGLE AUDIT		•	•	·	0
ADMINISTRATION					
PUBLIC SERVICE	4				348, 076
ISB	15				381,533
MOTOR POOL	34				165, 245
OFFICE EQUIP REP	3				15, 282
FEDERAL SURPLUS	1				14,065
CENT MITHOE ON THE	•				17,000

CENT MNTNCE RVLVNG

# EXHIBIT B5 F.Y. 1984

# STATE OF MINNESOTA

	3 <b>0.</b> 5	31.5	32.5	33.5	
		ATTY	LAB-IND		
DEPARTMENTS	TREASURER	GENERAL	- admn	WKR COMP	TOTAL
MOVERS & DELIVERY	1				16, 873
TELECOMMUNICATIONS	19				84,710
RESOURCE RECOVERY	- 1				6, 536
MICROGRAPHICS	5				29, 194
CENTRAL STORES	26				127, 060
STATE REG-DOCUMNTS	8				54, 864
ADDRESS & INSERT	1				12,696
STATE PRINTER	29				171, 234
COMMUTER VAN	1				4, 957
CAPITOL PARKING	3				14, 233
AGRICULTURE	45			99	279, 597
ANIMAL HEALTH BOARD	2			5	18, 416
ARTS BOARD	2				19,021
AUDITOR	5				33, 530
CAPITOL AREA ARCH PLAN	1				2,812
CHARITABLE GAMBLING					61
COMMERCE	3 <del>4</del>			9	163, 531
COMMUNITY COLLEGE BD	120			321	817,480
CORRECTIONS	119			881	902, 892
ECONOMIC SECURITY	258			194	1,403,848
EDUCATION	141			262	802, 599
EDUCATION-VO-TECH	18	r F			67,895
ENERGY, ECON DVLP	29			9	240, 464
GOVERNOR	4			5	62, 977
HANDICAPPED COUNCIL	2			_	10, 397
HEALTH	73			99	416,890
HEALTH LIC BDS	, ,				,,
MEDICAL EXAMINERS	2				7, 155
NURSING	4				12, 957
PHARMACY	2				5. 320
DENTISTRY	. 2				5,542
CHIROPRACTORS	1				2,281
PSYCHOLDEY	1				2,570
OPTOMETRY	1				2, 357
NURSING HOME ADM	1				2,827
PODIATRY	•				719
VETRNRY MEDICINE	1				2, 100
HEARING EXAMINER	5			23	30, 913
	184			9	66, 411
HIGHER ED COORD BD HIGHER ED FAC AUTH	107			3	495
	14				89,038
HOUSING FINANCE HUMAN RIGHTS	3				39,736
	1				6, 996
INDIAN AFFAIRS					
INVESTMENT BOARD	1			70	107,652
IRON RANGE RESRCS	18		101 755	72	87, 098
LABOR & INDUSTRY			101,756	)	952,124

	30.5	31.5	32.5	33.5	
DEPARTMENTS	TREASURER	ATTY GENERAL	LAB-IND ADMN	LAB-IND WKR COMP	TOTAL
LEGISLATURE	42	OCITEINIC	HUTH	9	108, 596
MILITARY AFFAIRS	15			108	112,440
MECC	20				112, 223
MUNICIPAL BOARD	1				6, 207
NATURAL RESOURCES	231			1,582	1,210,307
NON-HEALTH LIC BDS				•	, ,
BOXING	1				2, <del>4</del> 81
BARBERS	5				8, 549
ELECTRICITY	5				21,995
ARCHITECTS & ENG	5				9, 751
WATCHMAKERS					0
ABSTRACTORS					1, 178
ACCOUNTANCY	2				9,572
PEACE OFFICERS	3				7, 871
PLANNING	13				90,672
POLLUTION CONTROL	24			14	192, 313
PUB EMP RET ASSN	263			5	70, 301
PUBLIC SAFETY	412			701 9	3, 766, 373
PUBLIC SERVICE	. 5 6			7	40,088 13,741
PUBLIC UTIL COMM RACING COMMISSION	1				3, 957
REVENUE	2,470			181	587, 251
SECRTRY OF STATE	9			101	35,011
SENTENCE GUIDLINS	1				4, 385
STATE RETIREMENT	202				61,899
STATE UNIV SYST	150			891	1,428,974
SUPREME COURT	11			5	97, 581
TEACHERS RETIREMENT	194				58, 188
TRANSPORTATION	217			2, 988	1,755,647
TRANSPORTATION REG BD					3, 922
UNIV OF MINN	1			5, 063	114,700
VETERANS AFFAIRS	27			420	231, 029
WASTE MGMT BD	4				22, 220
WELFARE-CENT OFF	336			131	855, 343
WELFARE-INSTITUTNS	96			6, 989	1,510,619
WKRS COMP CT OF APPEAL	.S				3, 184
WORLD TRADE CENTER	00			107	164
200	26	0 (75 700		127	141, 134
OTHER	23	2,675,720		180	6, 059, 672
DIRECT BILLINGS					14,029,572
GENERAL GOV'T	9,020	886,930		204,488	13, 202, 100
TOTAL	0	0	Q	9	0

# STATE OF MINNESOTA SUMMARY OF ALLOCATION BASIS F.Y. 84 ROLL FORWARD PLAN

DEPARIMENT	BASIS OF ALLOCATION
Equipment Use Charge 1.4 Equipment Use Charge	Cost of equipment inventory (7-27-84)
ADMINISTRATION-GENERAL SUPPORT	
<pre>2.4 Commissioner and Personnel 2.5 Fiscal</pre>	Actual F.Y. 1984 employee counts Accounting transactions processed in 1983-1984
ADMINISTRATION-REAL ESTATE MGMT	•
3.4 Leasing	Number of leases processed in 1983-1984
ADMINISTRATION-MANAGEMENT SVCS.	
<ul><li>4.4 Records Center</li><li>4.5 Inventory Management</li><li>4.6 Contract Management</li></ul>	Cubic feet of records maintained Number of items in inventory Number of contracts processed in
4.7 Telecommunications	1983-1984 1983-1984 telephone charges (Obj. Code 202)
4.8 Forms Management	Number of forms maintained in 1983-1984
ADMINISTRATION-STATE AGENCY SVC	S
5.4 Procurement	Encumbrance transactions (A44) in 1983-1984
<pre>5.5 Employee Assistance 5.6 Central Mail</pre>	Actual F.Y. 1984 employee counts Postage revolving fund charges 1983-1984
FINANCE-FISCAL MGMT AND ADMIN	
<pre>6.4 Department - Administration 6.5 Audit</pre>	Actual F.Y. 1984 employee counts Direct allocation
FINANCE-BUDGET	
<ul><li>7.4 Budget Control</li><li>7.6 Budget Support</li></ul>	Accounting transaction 1983-1984 Number of allotment accounts in state accounting system
FINANCE-ACCOUNTING	
8.4 Accounting Services	Accounting Transactions 1983-1984

# STATE OF MINNESOTA SUMMARY OF ALLOCATION BASIS F.Y. 84 ROLL FORWARD PLAN

DEPARTMENT	BASIS OF ALLOCATION			
FINANCE-OTHER				
<ul><li>9.4 Financial Reporting</li><li>9.5 Central Payroll</li><li>9.6 Single Audit</li></ul>	Accounting Transactions 1983-1984 Payroll Transactions 1983-1984 Federal Cash Receipts Fiscal Year 1984			
EMPLOYEE RELATIONS				
10.4 Personnel Administration	Actual F.Y. 1984 Employee Counts			
MEDIATION SERVICES				
11.4 State Agencies	Positions in Bargaining Units in 1983-84			
LEGISLATIVE AUDITOR				
12.4 Finance Audits 12.5 Program Audits 12.6 Single Audit	Actual Hours of Service 1983-84 Actual Hours of Service 1983-84 Actual Hours of Service 1983-84			
TREASURY				
13.4 Treasury	Accounting Transactions and Subsystem Warrants (1983-84)			
ATTORNEY GENERAL -GENERAL SUPPORT				
14.4 Legal Services	Actual Hours of Service 1983-84			
LABOR AND INDUSTRY-ADMINISTRATION				
15.4 Department - Administration	Actual F.Y. 1984 Employee Counts			
LABOR & INDUSTRY-WORKERS COMP ADM				
16.4 State Employee	First Report of Injury Fiscal Year 1984			
PUBLIC SAFETY ADMINISTRATION				
17.4 Department - Administration	Actual F.Y. 1984 Employee Counts			
STATE AUDITOR-SINGLE AUDIT				
18.4 Single Audit	Federal Cash Receipts Fiscal Year 1984			

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# 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 July 27, 1984. Equipment use charges are not included for units of Administration funded through revolving funds.

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

#### EQUIPMENT USE CHARGE

#### COSTS TO BE ALLOCATED

EXPENDITURES PER 1984 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

EQUIPMENT USE CHARGE

357,806

TOTAL DEPARTMENTAL COST ADJUSTMENTS

357.806

TOTAL TO BE ALLOCATED

357,806

#### SCHEDULE 1.3

#### STATE OF MINNESOTA

#### EQUIPMENT USE CHARGE

#### SCHEDULE OF COSTS TO BE ALLOCATED BY FUND

	TOTAL	GENERAL ADMN	EQUIPMENT USE CHG
COST ADJUSTMENTS			
DEPARTMENTAL COST ADJUSTMENTS			
*EQUIPMENT USE CHARGE	357,806		357,806
COST BY FUNCTION	357,806		357.806
REALLOCATE ADMIN	0		
ALLOCABLE COSTS DISALLOWED	357,806		357,806
NET ALLOCATED	357,806		357,806

<sup>\*</sup>THESE COSTS HAVE BEEN ADDED TO THE DEPARTMENTAL EXPENDITURES FROM THE FINANCIAL STATEMENTS. SEE NARRATIVE FOR EXPLANATION.

# APPROXIMATION OF THE SECOND

#### STATE OF MINNESOTA

#### EQUIPMENT USE CHARGE

#### DETAIL ALLOCATION-EQUIPMENT USE CHARGE

(a)	ALLOCATION	ALLOCATED	NET
USER DEPARTMENT	UNITS	PERCENT	ALLOCATION
ADMINISTRATION GENERAL SUPPORT REAL EST MGMT MANAGEMENT SVCS STATE AGENCY FINANCE EMPLOYEE RELATIONS MEDIATION SVCS LEGISLATIVE AUDIT TREASURER ATTORNEY GENERAL LABOR & INDUSTRY SUB-TOTAL	66, 985 1, 530, 768 476, 884 71, 660 278, 776 251, 605 72, 446 172, 671 52, 810 794, 373 1, 571, 411 5, 340, 389	1.257 28.667 8.937 1.347 5.227 4.717 1.367 3.237	4,488 102,561 31,951 4,801 18,678 16,858 4,854 11,569 3,538 53,223 105,285
JOD TOTAL	J, J-W, JUJ	100.007	- 337,000
DIRECT BILLED			
TOTAL	5,340,389	100.00%	357,806

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY(7-27-84)

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. 1984 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 1983-84 and time estimates between revolving and other accounts.

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

#### STATE OF ALMMETTA

#### ADMINISTRATION-GENERAL SUPPORT

#### COSTS TO BE ALLOCATED

ACTUAL EXPENDITURES F.Y. 1984

1,041,845

DEDUCTIONS:

EQUIPMENT

(15.536)

TOTAL DEDUCTIONS

(15,596)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE

4.488

TOTAL ALLOCATED ADDITIONS

Section 1985

4,488

TOTAL TO BE ALLOCATED

1.030.737

#### SCHEDULE 2.3

#### STATE OF MINNESOTA

# ADMINISTRATION-GENERAL SUPPORT

# SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

### FISCAL YEAR ENDED JUNE 30, 1984

		GENERAL ADMIN	COMMSR & PERSONL	FISCAL	
WAGES & BENEFITS SALARIES & WAGES	898, 184		479,582	418.662	
OTHER EQUIPMENT & COST	114,674		78,684	35, 990	
SUPPLIES	13,391		7,692		
EQUIPMENT	15,596	15,596	7 + 625	0.000	
ERDIFMENT	17,730	17,730			
DEPARTMENTAL EXPENDITURES	1,041,845	15,596	565,898	460,351	
COST ADJUSTMENTS					
DEDUCTIONS	(15, 596)	(15,596)			
ADDITIONS	4,488				
HDDITIONS	44 400	7, 700			
COST BY FUNCTION	1,030,737	4,488	565, 898	460.351	
REALLOCATE ADMINISTRATION		(4 488)	2 475	2 Ø13	
ALLOCABLE COSTS	1,030,737	va•acciv	2,475 568.373	- 2, 510 AES 364	
DISALLOWED	19 0009 707	v.	add, ara	706,007	
NET ALLOWED	1,030,737	Ø	<b>560 575</b>	462.364	
ME! HEFOMED	1 4 6 2 6 4 / 2 /	(Z)	700.2/3	405,004	

#### ADMINISTRATION-GENERAL SUPPORT

#### DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	•	ALLOCATED
ADM-PUB SVCS ADM-GEN SUPP ADM-RL EST MGT ADM-MGT SVCS ADM-STATE AGENCY	30 28 194 55 53	4.03% 3.76% 26.04% 7.38% 7.11%	148, 006 41, 960 40, 435
ISB MOTOR POOL OFFICE EQUIPMENT	247 17 2	33.15% 2.28% 0.27%	12,970
FEDERAL SURPLUS CENT MNTNCE REVOLVI	7 N 4	0.94% 0.54%	5,340 3,052
MOVERS & DELIVERY TELECOMMUNICATIONS RESOURCE RCVRY	3	1.48% Q.40% Q.40%	2,289 2,289
MICROGRAPHICS CENTRAL STORES DOCUMENTS & REGISTER	16 12 R 13	2.15% 1.61% 1.74%	9,155
ADDRESSING & INSERT PRINTING COMMUTER VAN	4Ø 1	0.94% 5.37% 0.13%	30,517
CAPITOL PARKING SUB-TOTAL	19 1년 ( <b>조</b> 리) 18 1일 (조리)	0.27% 100.00%	1,526
DIRECT BILLED	etten e etten e	100, 00%	300, 373
TOTAL (SOLE)	745	100.00%	568,373

ALLOCATION BASIS: F.Y. 1984 ACTUAL EMPLOYEE COUNT SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

ration was said to

#### STATE OF MINNESOTA

#### ADMINISTATION-GENERAL SUPPORT

#### DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
ADM-PUB SVCS	3, 168	9.09%	15, 840
ADM-GEN SUPP	2,499	7.17%	12,495
ADM-RL EST MGT	11,899	34.13%	59, 495
ADM-MGT SVCS	4,789	13.74%	23, 945
ADM-STATE AGENCY	8,574	24.59%	42,870
GOVENOR	3, 173	9.10%	15, 865
OTHER	760	2.18%	3,800
TOTAL	34, 862	100.00%	174, 311
INFORMATION SERVICES	11,912	10.07%	29,000
MOTOR POOL	28,015	23.68%	68, 201
OFFICE EQUIPMENT	2,142	1.81%	5,215
FEDERAL SURPLUS	1,042	Ø.88%	2,537
CENTRAL MNTNCE	1,733	1.46%	4,219
MOVERS & DELIVERY	866	Ø. 73%	2,108
TELECOMMUNICATIONS	15,598	13.18%	37,973
RESOURCE RECOVERY	463	Ø. 39%	1,127
MICROGRAPHICS	1,933	1.63%	4,706
CENTRAL STORES	21,022	17.77%	51, 177
DOCUMENTS AND REGISTE	,	5.58%	16,080
ADDRESSING & INSERT	842	Ø. 71%	2,050
PRINTING	23, 296	<sup>8</sup> 19.69%	56,713
COMMUTER VAN	713	0.60%	1,736
CAPITOL PARKING	2,141	1.81%	@.s. 2121212
TOTAL	118,323	100.00%	288, <b>05</b> 3

GRAND TOTAL

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1983-84

SOURCE: COMPUTER REPORT

#### ADMINISTRATION-GENERAL SUPPORT

#### DEPARTMENTAL COST ALLOCATION SUMMARY

tings of a section

N 1		COMMSR &	
USER DEPARTMENT	TOTAL	PERSONNL	FISCAL
* JADM-PUB SVCS	38,728	22, 888	15,840
ADM-GEN SUPP	33,857	21,362	12,495
ADM-RL EST MGT	207,501	148, ØØ6	59,495
ADM-MGT SVCS	65,905	41,960	23,945
ADM-STATE AGENCY	83,305	40,435	42,870
GOVENOR	15,865	Ø	15,865
ISB	217,438	188,438	29,000
MOTOR POOL	81,171	12,970	68,201
OFFICE EQUIPMENT	6,741	1,526	5,215
FEDERAL SURPLUS	7,877	5, 340	2,537
CENT MNTNCE-REVOLVING	7,271	3,052	4,219
MOVERS & DELIVERY	10,500	8,392	2,108
TELECOMMUNICATIONS	40,262	.≥ <b>,</b> ≥89	37,973
RESOURCE RECOVERY	3,416	2,289	1,127
MICROGRAPHICS	16,913	12 <b>,</b> 207	4.706
CENTRAL STORES	60,332	9,155	51,177
DOCUMENTS & REGISTER	25, 998	9,918	16,280
ADDRESSING & INSERT	7,390	5,340	2,050
PRINTING	87,230	30,517	56,713
COMMUTER VAN A COMMUTER			1,736
CAPITOL PARKING	5.73B	1,526	5.212
OTHER	3,800	ঐ	3,800
SUB-TOTAL	1,@30 <sub>9</sub> ,737 <sub>6 6,</sub>	568,373	462,364
DIRECT BILLED			
TOTAL	1,030,737	568,373	462,364

# 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 reponsible 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 1983-1984.
- 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 1984 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 1985-1986, the costs will be charged back based on the F.Y. 1986 agency same level request.

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

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

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TOTAL TO BE ALLOCATED

			=	

12, 102, 989

#### STATE OF MINNESOTA

#### ADMINISTRATION-REAL ESTATE MANAGEMENT

#### COSTS TO BE ALLOCATED

	112	THE PROPERTY OF THE PROPERTY O	
	Sec.	COSTS TO BE ALLOCATED	
		FISCAL YEAR ENDED JUNE 30, 1984	
	ACTUAL EXPENDITURES F.Y.	1984	8,796.676
	DEDUCTIONS:		
	CLAIMS, AWARDS EQUIPMENT	(9,667) (102,409)	
	TOTAL DEDUCTIONS		(112,076)
	ADDITIONS:		
	EQUIPMENT USE CHARGE ADM-GEN SPT	102,561 207,501	
	TOTAL ADDITIONS		310,062
	DEPARTMENTAL COST ADJUS	STMENTS:	
•	SECURITY DEPRECIATION CARRY FORWARD ADJUSTMENT INTEREST EXPENSE	601, 905 1, 519, 798 709, 665 276, 959	
	TOTAL DEPARTMENTAL ADJUST	rments	3, 108, 327

#### ADMINISTRATION-REAL ESTATE MANAGEMENT

#### SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEASING	PLANT MANAGEMENT	ENERGY CONSRVTN	DULUTH CENTER	OTHER
WAGES & BENEFITS	<b>**</b>	· · · · · · · · · · · · · · · · · · ·					
SALARY & WAGES	5, 087, 173		373, 776	3,677,010	169, 823		866, 564
OTHER EXPENSE & COST SERVICES SUPPLIES CLAIMS, AWARDS EQUIPMENT	2, 529, 452 1, 667, 975 9, 667 162, 469	30, 682 2, 210 9, 667 102, 409	3 <b>0,</b> 728 967	1, 879, 683 1, 835, 221	33, 913 5, 541	379, 704	174, 742 24, <b>03</b> 6
DEPARTMENTAL EXPENDITURES	8, 796, 676	144, 968	4 <b>0</b> 5, 471	6, 591, 914	209,277	379, 764	1,065,342
COST ADJUSTMENTS							
DEDUCTIONS ADDITIONS	(112, 076) 31 <b>0, 0</b> 62	(112, <b>07</b> 6) 31 <b>0, 0</b> 62					
DEPARTMENTAL COST ADJUSTMENT	rs						
*SECURITY *DEPRECIATION *CARRY FORWARD ADJUSTMENT *INTEREST EXPENSE	601, 905 1, 519, 798 709, 665 276, 959			601, 985 1, 307, 512 709, 665		212, 28 <b>6</b> 276, 959	
COST BY FUNCTION	12, 102, 989	342, 954	405, 471	9, 210, 996	209, 277	868, 949	1, 065, 342
REALLOCATE ADMINISTRATION		(342, 954)	11,825	268,618	6, 103	25, 341	31,067
ALLOCABLE COSTS DISALLOMED	12, 1 <b>02,</b> 989 (11, 685, 693)	0	417, 296	9, 479, 614 (9, 479, 614)		894, 29 <b>0</b> (894, 29 <b>0</b> )	1,096,409 (1,096,409)
NET ALLOCATED	417, 296	9	417, 296	0	0	0	8

<sup>\*</sup>THESE COSTS HAVE BEEN ADDED TO THE DEPARTMENTAL EXPENDITURES FROM THE FINANCIAL STATEMENTS. SEE NARRATIVE FOR EXPLANATION.

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# ADMINISTRATION-REAL ESTATE MANAGEMENT

#### DETAIL ALLOCATION-LEASING

si <sup>n</sup> n	ALLOCATION	ALLOCATED	NET
USER DEPARTMENT	UNITS	PERCENT	
ARMINITATION			
ADMINISTRATION	-	0.574	0.707
GENERAL SUPPORT	מ	0.67%	2,797
RÉAL EST MGMT MANAGEMENT SVCS	9	1.07% 0.67%	4,475 2,797
STATE AGENCY SVCS	2	0. 40×	1.678
PUBLIC SERVICE	3	0. 40×	1,678
ISB	5 8 5 3 3 4 1	0.54×	2, 238
MOTOR POOL	i	0.13%	559
OFFICE EQUIPMENT REPAIR	1	0.13%	559
FEDERAL SURPLUS		0. 00%	0
CENT MNTNCE REVOLVING		0. 00×	0
MOVERS & DELIVERY	•	0.00×	0
TELECOMMUNICATIONS	2 1	0.27%	1,119
RESOURCE RECOVERY MICROGRAPHICS	- 1	0.13% 0.00%	້ 559 ຜ
CENTRAL STORES	i	0. 13%	559
STATE REG-DOCUMENTS	i	0. 13×	559
ADDRESSING & INSERT	•	0.00%	550
STATE PRINTER	6	0.80%	3, 356
COMMUTER VAN		Ø. 00×	0
CAPITOL PARKING		0.00×	0
AGRICULTURE	17	2.28%	9, 509
ANIMAL HEALTH BD	4	0.00%	<b>6</b> 559
arts Board Attorney General	1 30	0. 13% 4. 02%	16.781
AUDITOR	5	0.27%	1,119
CAPITOL AREA ARCH PLAN BD	_	0.00%	
CHARITABLE GAMBLING		0.00%	ŏ
COMMERCE	9	1.21%	5. 034
COMMUNITY COLLEGE BD	- <sup>3</sup> (- § 13)	1.74%	7,272
CORRECTIONS		4. 42%	18, 459
ECONOMIC SECURITY	114	15.28%	63, 769
EDUCATION	5 A	1.07%	4,475
EDUCHION-VU-IELH	· / /	0.00% 0.27%	0 1.119
ENERGY FUNDATURE	20	0.27% 2.68% 0.89%	11, 188
FINANCE	- 44. F	9.80×	3, 356
GOVERNOR	- <sup>36</sup> 3	0.80%	3, 356
CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION ENCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH HEALTH LIC BDS NURSING PHARMACY DENTISTRY	5 3 3 9 9 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.40% 1.21%	1,678
HEALTH	- <sup>1</sup> 6 <sub>2</sub> -∳	1.21%	5, 034
HEALTH LIC BDS			
MEDICAL EXPAINERS	1	V. 10/-	559
NUKSING	1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	0.13% 0.13%	559 559
DENTISTRY	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.13×	559
CHIROPRACTORS	i	0.13%	559
PSYCHOLOGY	1	0.13%	559
OPTOMETRY	· 1864 · 1864 · 1	<b>0.13</b> %	559
NURSING HOME ADM	. 1	0.13%	559
PODIATRY	$\hat{\mu}_{ij}^{Q}\hat{q}$	0.00	_0
VETERINARY MEDICINE	1	0.13%	559
HEARING EXAMINER	3	0.4 <del>0</del> %	1,678
HIGHER ED COORD BD	1	<b>0.</b> 13%	559

#### PDMINISTRATION-REAL ESTATE MANAGEMENT

#### DETAIL RELOCATION-LEASING

USER DEPARTMENT		ALLOCATION	 ALLOCATED	NET
HUSING FINANCE HUMAN RIGHTS 10 1.34 INDIAN AFFAIRS 11 0.134 INSTANCE BESURCES 1 0.274 LABOR & INDUSTRY 12 1.614 LABOR & INDUSTRY 12 1.614 LEGISLATIVE AUDIT 1 0.134 LEGISLATIVE AUDIT 1 0.135 LEGISLATIVE AUDIT 1 0.135 LEGISLATIVE AUDIT 1 0.137 LEGISLATIVE AUDIT 1 0.137 LEGISLATIVE AUDIT 1 0.137 LEGISLATIVE AUDIT 1 0.137 LEGISLATIVE AUDIT 1 1 0.13	USER DEPARTMENT	LMITS	PERCENT	ALLOCATION
BOXING BARBERS ELECTRICITY BARBERS ELECTRICITY BARCHITECTS & ENS BASTRACTORS ABSTRACTORS ACCULINTANCY PEACE DEFICERS 1 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0	HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES	1 1 2 12	0.00x 1.34x 0.13x 0.13x 0.27x 1.61x 0.13x 0.00x	5. 594 5.559 5.713 6.713 559 0 1.119 559 2.797 1.119
TOTAL 746 100.00% YE 14.125  ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1984  SOURCE: REAL ESTATE UNIT RECORDS  FOR ANY PROPERTY.	BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION REG BD TREASURER UNIV OF MINN VETERANS AFFAIRS WASTE MGMT BD WELFARE—CENT OFFICE WELFARE—INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER  TOTAL	8 8 1 122 1 2 1 14 2 3 2 33 14 1 1 2 1 5 1 2 5 19 19 13 746 S PROCESSED F.Y.	0.00% 0.00% 0.00% 0.00% 0.00% 0.13% 1.07% 0.13% 16.35% 0.13% 1.88% 0.27% 0.42% 1.88% 0.27% 0.13% 0.27% 0.13% 0.27% 0.13% 0.27% 0.13% 0.27% 0.13% 0.27% 0.13% 0.27% 0.13% 0.00% 0.00%	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

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# ADMINISTRATION-REAL ESTATE MANAGEMENT DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION  GENERAL SUPPORT  REAL EST MGMT  MANAGEMENT SVCS  STÄTE AGENCY SVCS  PUBLIC SERVICE  ISB.  MOTOR POOL  OFFICE EQUIPMENT REPAIR  FEDERAL SURPLUS  CENT MNTNCE REVOLVING  MOVERS & DELIVERY  TELECOMMUNICATIONS  RESOURCE RECOVERY  MICROGRAPHICS  CENTRAL STORES  STATE REB-DOCUMENTS  ADDRESSING & INSERT  STATE PRINTER  COMMUTER VAN  CAPITOL PARKING  AGRICULTURE  ANIMAL HEALTH BD  ARTS BOARD  ATTORNEY GENERAL  AUDITOR	2,797 4,475 2,797 1,678 1,678 2,238 2,559 559 0 0 1,119 559 559 559 0 3,356 0 9,509 0 559 16,781 1,119	2, 797 4, 475 2, 797 1, 678 1, 678 2, 238 559 559 0 0 1, 119 559 559 559 559 0 3, 356 0 9, 509 16, 781 1, 119
CAPITOL AREA ARCH PLAN BD CHARITABLE GAMBLING COMMERCE COMMUNITY COLLEGE BD CORRECTIONS ECONOMIC SECURITY EDUCATION EDUCATION EDUCATION-VO-TECH EMPLOYEE RELATIONS ENERGY, ECONOMIC DVLP FINANCE GOVERNOR HANDICAPPED COUNCIL HEALTH	0 0 5.034 7.272 18.459 63.769 4.475 0 1.119 11.188 3.356 3.356	0 0 5,034 7,272 18,459 63,769 4,475 0 1,119 11,188 3,356 3,356 1,678 5,034
HEALTH LIC BDS MEDICAL EXAMINERS NURSING PHARMACY DENTISTRY CHIROPRACTORS PSYCHOLOGY OPTOMETRY NURSING HOME ADM PODIATRY VETERINARY MEDICINE HEARING EXAMINER HIGHER ED COORD BD	559 559 559 559 559 559 559 0 559 1,678 559	559 559 559 559 559 559 559 1,678 559

#### ADMINISTRATION-REAL ESTATE MANAGEMENT

# DEPARTMENTAL COST ALLOCATION SUMMARY

10 mm of 10

USER DEPARTMENT	TOTAL	LEASING
HIGHER ED FAC AUTH HOUSING FINANCE HUMAN RIGHTS INDIAN AFFAIRS INVESTMENT BOARD IRON RANGE RESOURCES LABOR & INDUSTRY LEGISLATIVE AUDIT LEGISLATURE MEDIATION SVCS MILITARY AFFAIRS MECC MUNICIPAL BOARD NATURAL RESOURCES NON-HEALTH LIC BDS	0 0 5.594 559 559 1,119 6,713 559 0 1,119 559 2,797 1,119 34,681	5,594 559 MGA 1,119 6,713 559 1,119 559 2,797 1,119 34,681
BOXING BARBERS ELECTRICITY ARCHITECTS & ENG ABSTRACTORS ACCOUNTANCY PEACE OFFICERS PLANNING POLLUTION CONTROL PUB EMP RET ASSN PUBLIC SAFETY PUBLIC SERVICE PUBLIC UTIL COMM RACING COMMISSION REVENUE SECRETARY OF STATE SENTENCE GUIDELINES STATE RETIREMENT STATE UNIV SYSTEM SUPREME COURT TEACHERS RETIREMENT TRANSPORTATION TRANSPORTATION TRANSPORTATION TRANSPORTATION TREASURE UNIV OF MINN VETERANS AFFAIRS WASTE MEMT BD WELFARE—CENT OFFICE WELFARE—INSTITUTIONS WKRS COMP CT OF APPEALS WORLD TRADE CENTER ZOO OTHER	0 0 0 0 0 5559 4,475 559 68,244 559 7,831 1,119 1,678 1,119 18,459 7,831 559 22,934 1,119 559 22,934 1,119 559 13,984 10,628 0 7,284	559 4.475 4.475 4.475 559 68,244 559 1,119 559 7,831 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,119 1,678 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,688 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,797 1,788 1,788 1,797 1,788 1,788 1,797 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1,788 1