

88-0130

F. M. 1985 BUDGET



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

612-296-5900

January 12, 1987

Mr. Merle M. Schmidt, Director
Division of Cost Allocation
Department of Health and Human Services
601 East 12th Streetve
Kansas City, MO 64106

Dear Mr. Schmidt:

We are enclosing the Minnesota Statewide Cost Allocation Plan for use in fiscal year 1989 beginning July 1, 1987. The plan is submitted for your review in accordance with guidelines relative to Federal Management Circular 74-4.

The 1989 budget plan expenditures are based on legislative appropriations to agencies. The roll-forward plan uses 1987 actual expenditures as of the close of the fiscal year.

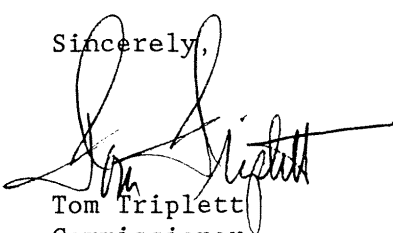
A schedule has been added for the Department of Administration-Materials Management Division. This was previously included with Operations Management. It does not involve any additional services, but it is now treated as a separate program by the Department of Administration.

Included with this memorandum are Budget, Expenditure, Encumbrance Reports for the Section I, Central Services Agencies, in the roll-forward plan. These are official reports from our statewide accounting system detailing actual expenditures in the central service areas as of the close of our fiscal year 1987.

A copy of the plan is also being sent to Mr. Otha Seaver, Department of Labor, 230 South Dearborn St., Room 1086, Chicago, IL 60604.

We would appreciate the negotiation and approval of the plan by May 1, 1988. 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,


Tom Triplett
Commissioner

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, 1989 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 cost as direct or indirect and that in no case have costs charged as direct costs to federally supported program been included in the indirect costs reflected in the plan.



Signature - Tom Triplett

Commissioner
Title

STATE OF MINNESOTA

JANUARY 12, 1988

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1989 BUDGET PLAN

TABLE OF CONTENTS

SUMMARY DATA

Roll Forward Costs by Department.....	Exhibit A
Summary of Allocated Costs.....	Exhibit B
Summary of Allocation Basis.....	Exhibit C

EQUIPMENT USE CHARGE

SCHEDULE

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

ADMINISTRATION - ADMINISTRATIVE MANAGEMENT

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

ADMINISTRATION - PROPERTY MANAGEMENT

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

ADMINISTRATION - INFORMATION MANAGEMENT

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

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1989 BUDGET PLAN

TABLE OF CONTENTS (Continued)

ADMINISTRATION - OPERATIONS MANAGEMENT	SCHEDULE
Nature and Extent of Services.....	5.1
Costs to be Allocated.....	5.2
Schedule of Costs to be Allocated by Function.....	5.3
Detail Allocation - Central Mail.....	5.4
Detail Allocation - Employee Assistance.....	5.5
Departmental Cost Allocation Summary.....	5.6
 ADMINISTRATION - MATERIALS MANAGEMENT	
Nature and Extent of Services.....	6.1
Costs to be Allocated.....	6.2
Schedule of Costs to be Allocated by Function.....	6.3
Detail Allocation - Inventory Management.....	6.4
Detail Allocation - Procurement.....	6.5
Departmental Cost Allocation Summary.....	6.6
 FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION	
Nature and Extent of Services.....	7.1
Costs to be Allocated.....	7.2
Schedule of Costs to be Allocated by Function.....	7.3
Detail Allocation - Department - Administration.....	7.4
Departmental Cost Allocation Summary.....	7.5
 FINANCE - BUDGET	
Nature and Extent of Services.....	8.1
Costs to be Allocated.....	8.2
Schedule of Costs to be Allocated by Function.....	8.3
Detail Allocation - Budget Control.....	8.4
Detail Allocation - Budget Support.....	8.6
Departmental Cost Allocation Summary.....	8.7
 FINANCE - ACCOUNTING	
Nature and Extent of Services.....	9.1
Costs to be Allocated.....	9.2
Schedule of Costs to be Allocated by Function.....	9.3
Detail Allocation - Accounting Services.....	9.4
Departmental Cost Allocation Summary.....	9.5

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1989 BUDGET PLAN

TABLE OF CONTENTS (Continued)

FINANCE - OTHER	SCHEDULE
Nature and Extent of Services.....	10.1
Costs to be Allocated.....	10.2
Schedule of Costs to be Allocated by Function.....	10.3
Detail Allocation - Financial Reporting.....	10.4
Detail Allocation - Central Payroll.....	10.5
Detail Allocation - Single Audit.....	10.6
Departmental Cost Allocation Summary.....	10.7
EMPLOYEE RELATIONS	
Nature and Extent of Services.....	11.1
Costs to be Allocated.....	11.2
Schedule of Costs to be Allocated by Function.....	11.3
Detail Allocation - Personnel Administration.....	11.4
Departmental Cost Allocation Summary.....	11.5
MEDIATION SERVICES	
Nature and Extent of Services.....	12.1
Costs to be Allocated.....	12.2
Schedule of Costs to be Allocated by Function.....	12.3
Detail Allocation - State Agencies.....	12.4
Departmental Cost Allocation Summary.....	12.5
LEGISLATIVE AUDITOR	
Nature and Extent of Services.....	13.1
Costs to be Allocated.....	13.2
Schedule of Costs to be Allocated by Function.....	13.3
Detail Allocation - Finance Audits.....	13.4
Detail Allocation - Single Audits.....	13.5
Departmental Cost Allocation Summary.....	13.6
TREASURER	
Nature and Extent of Services.....	14.1
Costs to be Allocated.....	14.2
Schedule of Costs to be Allocated by Function.....	14.3
Detail Allocation - Treasurer.....	14.4
Departmental Cost Allocation Summary.....	14.5

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1989 BUDGET PLAN

TABLE OF CONTENTS (Continued)

ATTORNEY GENERAL	SCHEDULE
Nature and Extent of Services.....	15.1
Costs to be Allocated.....	15.2
Schedule of Costs to be Allocated by Function.....	15.3
Detail Allocation - Legal Services.....	15.4
Departmental Cost Allocation Summary.....	15.5
STATE AUDITOR - SINGLE AUDIT	
Nature and Extent of Services.....	16.1
Costs to be Allocated.....	16.2
Schedule of Costs to be Allocated by Function.....	16.3
Detail Allocation - Single Audit.....	16.4
Departmental Cost Allocation Summary.....	16.5
ADMINISTRATION - ADMINISTRATIVE MANAGEMENT (SECOND ALLOCATION)	
Nature and Extent of Services.....	17.1
Costs to be Allocated.....	17.2
Schedule of Costs to be Allocated by Function.....	17.3
Detail Allocation - Commissioner and Personnel.....	17.4
Detail Allocation - Fiscal.....	17.5
Departmental Cost Allocation Summary.....	17.6
ADMINISTRATION - PROPERTY MANAGEMENT (SECOND ALLOCATION)	
Nature and Extent of Services.....	18.1
Costs to be Allocated.....	18.2
Schedule of Costs to be Allocated by Function.....	18.3
Detail Allocation - Leasing.....	18.4
Departmental Cost Allocation Summary.....	18.5
ADMINISTRATION - INFORMATION SERVICES (SECOND ALLOCATION)	
Nature and Extent of Services.....	19.1
Costs to be Allocated.....	19.2
Schedule of Costs to be Allocated by Function.....	19.3
Detail Allocation - Records Center.....	19.4
Detail Allocation - Forms Management.....	19.5
Detail Allocation - Telecommunications.....	19.6
Departmental Cost Allocation Summary.....	19.7

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1989 BUDGET PLAN

TABLE OF CONTENTS (Continued)

ADMINISTRATION - OPERATIONS MANAGEMENT (SECOND ALLOCATION)	SCHEDULE
Nature and Extent of Services.....	20.1
Costs to be Allocated.....	20.2
Schedule of Costs to be Allocated by Function.....	20.3
Detail Allocation - Central Mail.....	20.4
Detail Allocation - Employee Assistance.....	20.5
Departmental Cost Allocation Summary.....	20.6
ADMINISTRATION - MATERIALS MANAGEMENT (SECOND ALLOCATION)	
Nature and Extent of Services.....	21.1
Costs to be Allocated.....	21.2
Schedule of Costs to be Allocated by Function.....	21.3
Detail Allocation - Inventory Management.....	21.4
Detail Allocation - Procurement.....	21.5
Departmental Cost Allocation Summary.....	21.6
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION (SECOND ALLOCATION)	
Nature and Extent of Services.....	22.1
Costs to be Allocated.....	22.2
Schedule of Costs to be Allocated by Function.....	22.3
Detail Allocation - Department - Administration.....	22.4
Departmental Cost Allocation Summary.....	22.5
FINANCE - BUDGET (SECOND ALLOCATION)	
Nature and Extent of Services.....	23.1
Costs to be Allocated.....	23.2
Schedule of Costs to be Allocated by Function.....	23.3
Detail Allocation - Budget Control.....	23.4
Detail Allocation - Budget Support.....	23.6
Departmental Cost Allocation Summary.....	23.7
FINANCE - ACCOUNTING (SECOND ALLOCATION)	
Nature and Extent of Services.....	24.1
Costs to be Allocated.....	24.2
Schedule of Costs to be Allocated by Function.....	24.3
Detail Allocation - Accounting Services.....	24.4
Departmental Cost Allocation Summary.....	24.5

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1989 BUDGET PLAN

TABLE OF CONTENTS (Continued)

FINANCE - OTHER (SECOND ALLOCATION)	SCHEDULE
Nature and Extent of Services.....	25.1
Costs to be Allocated.....	25.2
Schedule of Costs to be Allocated by Function.....	25.3
Detail Allocation - Financial Reporting.....	25.4
Detail Allocation - Central Payroll.....	25.5
Detail Allocation - Single Audit.....	25.6
Departmental Cost Allocation Summary.....	25.7
 EMPLOYEE RELATIONS (SECOND ALLOCATION)	
Nature and Extent of Services.....	26.1
Costs to be Allocated.....	26.2
Schedule of Costs to be Allocated by Function.....	26.3
Detail Allocation - Personnel Administration.....	26.4
Departmental Cost Allocation Summary.....	26.5
 MEDIATION SERVICES (SECOND ALLOCATION)	
Nature and Extent of Services.....	27.1
Costs to be Allocated.....	27.2
Schedule of Costs to be Allocated by Function.....	27.3
Detail Allocation - State Agencies.....	27.4
Departmental Cost Allocation Summary.....	27.5
 LEGISLATIVE AUDITOR (SECOND ALLOCATION)	
Nature and Extent of Services.....	28.1
Costs to be Allocated.....	28.2
Schedule of Costs to be Allocated by Function.....	28.3
Detail Allocation - Finance Audits.....	28.4
Detail Allocation - Single Audits.....	28.5
Departmental Cost Allocation Summary.....	28.6
 TREASURER (SECOND ALLOCATION)	
Nature and Extent of Services.....	29.1
Costs to be Allocated.....	29.2
Schedule of Costs to be Allocated by Function.....	29.3
Detail Allocation - Treasurer.....	29.4
Departmental Cost Allocation Summary.....	29.5

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1989 BUDGET PLAN

TABLE OF CONTENTS (Continued)

ATTORNEY GENERAL (SECOND ALLOCATION)	SCHEDULE
Nature and Extent of Services.....	30.1
Costs to be Allocated.....	30.2
Schedule of Costs to be Allocated by Function.....	30.3
Detail Allocation - Legal Services.....	30.4
Departmental Cost Allocation Summary.....	30.5

TOCBUDP.2

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

	BUILDING CODE	BUILDING CONST	PLANT MGMT	STATE REG DOCUMENTS	ELECTRNC EQUIP MICROGRPH	RENTAL	TELECOMM	MOTOR POOL	STATE PRINTER	CENTRAL STORES
ADMN-ADMIN MGMT	37,505	14,456	237,406	40,227	27,507	10,844	76,206	106,506	114,846	84,861
ADMN-PROPERTY MGMT	1,238	619	13,625	1,238	619	619	619	619	3,096	619
ADMN-INFORMATION MGMT	1,690	1,515	3,369	1,778	219	38	1,363	1,437	1,311	307
ADMN-OPERATIONS MGMT	1,020	81	1,975	2,882	227	40	96	236	718	245
ADMN-MATERIALS MGMT	1,558	52,603	13,215	4,175	1,300	16,050	4,384	12,036	2,109	4,826
FIN-FISC MGMT/ADM										
FIN-BUDGET	608	2,318	4,175	1,933	746	856	6,966	8,835	5,665	7,190
FIN-ACCOUNTING	1,330	977	13,650	6,623	2,431	2,872	27,018	34,768	21,814	27,634
FIN-OTHER	586	948	6,736	1,222	757	516	2,973	4,092	4,656	3,244
EMPLOYEE RELATIONS	3,703	1,080	25,551	3,009	2,700	478	1,265	2,685	7,700	2,160
MEDIATION SVCS	1	2	13	2	1			1	5	1
LEGISLATIVE AUDIT										
TREASURER	33	24	340	165	61	72	674	866	543	689
ATTY GEN-GEN SUPP										
SINGLE AUDIT		16								
IMB CREDIT	(9)		(50)	(1,445)	(68)		(2,279)	(1,349)	(144)	(105)
TOTAL PLAN ALLOCATN	49,263	74,639	320,005	61,809	36,500	32,385	119,285	170,732	162,319	131,671
ROLL FORWARD			40,939	(10,698)	(142)	17,364	20,545	(15,569)	(32,341)	(19,418)
PROPOSED COST	49,263	74,639	360,944	51,111	36,358	49,749	139,830	155,163	129,978	112,253

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

	FEDERAL SURPLUS	RESOURCE RECOVERY	COMMUTER VANS	IMB	ADDRESS INSERT	MOVERS & DELIVERY	CENTRAL MAINT RE	CAPITOL PRKNG	PROC SUR LCAL GOVT	RCDS MGMT LOCAL GO
ADMN-ADMIN MGMT	14,549	5,089	2,995	375,219	11,342	17,453	14,096	17,657	2,503	686
ADMN-PROPERTY MGMT				2,477	619				1,858	
ADMN-INFORMATION MGMT	415	92	13	19,224		18		203		
ADMN-OPERATIONS MGMT	292	46	7	3,306	79	131	79	210	23	66
ADMN-MATERIALS MGMT	310	99	280	26,969	298	234	290	724	96	144
FIN-FISC MGMT/ADM										
FIN-BUDGET	675	281	299	5,366	372	442	653	930	236	139
FIN-ACCOUNTING	2,421	569	922	16,756	1,211	1,494	2,337	2,886	116	281
FIN-OTHER	454	107	193	9,144	651	440	374	581	46	87
EMPLOYEE RELATIONS	1,080	463	93	41,860	1,049	1,729	1,049	1,327	278	
MEDIATION SVCS	1			22	1	1				
LEGISLATIVE AUDIT										
TREASURER	61	14	23	417	30	37	59	72	3	7
ATTY GEN-GEN SUPP										
SINGLE AUDIT										
IMB CREDIT			(4)					(147)		
TOTAL PLAN ALLOCATN	20,258	6,760	4,821	500,760	15,652	21,979	18,937	24,443	5,159	1,410
ROLL FORWARD	5,629	(4,054)	(215)	53,316	3,008	170	3,054	(10,133)	1,268	1,793
PROPOSED COST	25,887	2,706	4,606	554,076	18,660	22,149	21,991	14,310	6,427	3,203

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

	STATE SURPLUS	MGMT ANAL SPEC FUND	IIISAC	911 EMRGNCY	RISK MGMT	ADMIN OTHER	ANIMAL AGRICLTRE	HEALTH BD	ARTS BOARD	AUDITOR
ADMN-ADMIN MGMT		6,755	293	5,471	729	73,082				
ADMN-PROPERTY MGMT					619		7,432		619	1,238
ADMN-INFORMATION MGMT		213		121,365		28	32,317	3,530	1,145	5,941
ADMN-OPERATIONS MGMT	36	46		35		308	12,371	953	175	2,440
ADMN-MATERIALS MGMT		287			432	5,783	120,810	1,053	9,952	2,962
FIN-FISC MGMT/ADM										
FIN-BUDGET		324	99	250	213	3,795	43,625	2,359	4,739	2,474
FIN-ACCOUNTING		746	120	726	299	11,581	71,734	3,259	4,394	7,129
FIN-OTHER		172	40	104	56	1,238	20,832	2,084	838	3,554
EMPLOYEE RELATIONS		617		463		493	73,105	5,554	2,314	19,133
MEDIATION SVCS							34	3	1	7
LEGISLATIVE AUDIT							5,148			12,994
TREASURER		18	3	18	7	289	1,787	81	109	178
ATTY GEN-GEN SUPP										
SINGLE AUDIT						1	37	3	20	
IMB CREDIT		(46)		(10)			(1,313)	(48)		(112)
TOTAL PLAN ALLOCATN	36	9,132	555	128,422	2,355	96,598	387,919	18,831	24,306	57,938
ROLL FORWARD	(2,123)	5,355	(2,937)	(107,834)			(26,648)	(662)	2,785	9,055
PROPOSED COST	(2,087)	14,487	(2,382)	20,588	2,355	96,598	361,271	18,169	27,091	66,993

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

	CAP AREA	CHARITBLE		COMM		DISABIL	EDUC	EDUC	EDUC	
	ARCH	GAMBLING	COMMERCE	COLL BD	CORRECTNS	COUNCIL	CENT OFF	FBLT SCHL	VO-TECH	HEALTH
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT		1,858	3,716	11,768	19,200		6,193		2,477	4,336
ADMN-INFORMATION MGMT	142	1,535	20,342	89,345	71,265	739	36,299	2,818	5,569	63,930
ADMN-OPERATIONS MGMT	49	1,254	9,657	32,401	23,690	832	26,601	2,256	7,197	10,731
ADMN-MATERIALS MGMT	915	1,503	7,929	156,142	126,020	808	32,633	8,720	8,987	75,766
FIN-FISC MGMT/ADM										
FIN-BUDGET	485	1,582	38,275	68,909	69,860	1,180	51,826	5,240	21,193	78,861
FIN-ACCOUNTING	1,113	2,940	68,068	177,893	170,224	2,039	134,450	8,342	27,828	99,375
FIN-OTHER	274	625	12,939	65,179	76,610	466	26,338	5,843	5,466	31,054
EMPLOYEE RELATIONS	463	2,314	37,186	380,340	287,484	1,543	60,237	29,857	17,760	126,847
MEDIATION SVCS		1	19	154	156	1	28	16	7	59
LEGISLATIVE AUDIT			65,963	165,892	21,362	11,066	129,890		19,132	41,642
TREASURER	27	74	1,696	4,433	4,241	50	4,337	208	694	2,476
ATTY GEN-GEN SUPP										
SINGLE AUDIT				156	50		5,522		708	1,609
IMB CREDIT		(857)	(2,279)	(789)	(4,220)	(21)	(4,841)	(90)	(183)	(2,610)
TOTAL PLAN ALLOCATN	3,468	12,829	263,511	1,151,823	865,942	18,703	509,513	63,210	116,835	534,076
ROLL FORWARD	94	(8,292)	(56,537)	31,977	(103,408)	7,658	(64,167)	(7,654)	22,814	(10,985)
PROPOSED COST	3,562	4,537	206,974	1,183,800	762,534	26,361	445,346	55,556	139,649	523,091

STATE OF MINNESOTA
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	SOC WRK & MNTL HLTH	SOC WRK LIC BD
ADNM-ADMIN MGMT										
ADNM-PROPERTY MGMT	619	619	619	619	619	619	619	619		
ADNM-INFORMATION MGMT	1,156	3,093	977	983	184	208	131	216		
ADNM-OPERATIONS MGMT	448	1,153	81	428	36	38	6	23	81	12
ADNM-MATERIALS MGMT	783	620	359	552	242	436	437	200		
FIN-FISC MGMT/ADM										
FIN-BUDGET	1,372	1,763	945	944	572	560	340	508		
FIN-ACCOUNTING	4,061	5,426	2,576	2,570	1,032	1,469	706	1,048		
FIN-OTHER	774	1,033	439	394	153	216	98	156		
EMPLOYEE RELATIONS	2,623	3,009	1,080	849	478	509	78	309	1,080	154
MEDIATION SVCS	1	1								
LEGISLATIVE AUDIT	11,603	9,038	4,611	4,326	3,672	3,052	4,745	3,454		
TREASURER	101	135	65	64	25	36	17	26		
ATTY GEN-GEN SUPP										
SINGLE AUDIT										
IMB CREDIT	(594)	(1,600)	(175)		(30)					
TOTAL PLAN ALLOCATN	22,947	24,290	11,577	11,729	6,983	7,143	7,177	6,559	1,161	166
ROLL FORWARD	11,012	8,608	4,700	3,983	3,244	3,398	4,234	2,951		
PROPOSED COST	33,959	32,898	16,277	15,712	10,227	10,541	11,411	9,510	1,161	166

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

	MARR & FAM THERAPY BD	UNLIC HLTH BD	MN BD	PODIATRY BOARD	VET MED BOARD	HEARING EXAMINER	HIGHER ED COORD BD	HIGHER ED FAC AUTH	HOUSING FINANCE	HUMAN RIGHTS	HUMAN SVC CENT OFF
ADMN-ADMIN MGMT											
ADMN-PROPERTY MGMT					619	3,716	619		2,477	6,813	19,200
ADMN-INFORMATION MGMT				78	176	5,228	4,601		20,377	10,044	165,326
ADMN-OPERATIONS MGMT	3	12			12	861	7,326	23	5,048	1,872	66,380
ADMN-MATERIALS MGMT				48	294	9,449	9,063	12	7,237	3,334	61,297
FIN-FISC MGMT/ADM											
FIN-BUDGET				265	430	3,318	8,624	88	8,658	3,002	67,796
FIN-ACCOUNTING				445	775	8,296	16,037	54	19,555	4,541	144,692
FIN-OTHER				46	113	2,258	7,177	65	5,962	2,292	43,655
EMPLOYEE RELATIONS	46	154			154	10,878	12,112	309	19,904	10,261	130,890
MEDIATION SVCS						1	3		9	5	60
LEGISLATIVE AUDIT				2,146	3,320		8,518		22,938	17,237	110,076
TREASURER				11	19	207	4,879	1	488	113	11,476
ATTY GEN-GEN SUPP											
SINGLE AUDIT							70		2,164	14	36,974
IMB CREDIT					(48)	(51)	(394)		(180)	(10)	(157,771)
TOTAL PLAN ALLOCATN	49	166		3,039	5,864	44,161	78,635	552	114,637	59,518	700,051
ROLL FORWARD				1,728	2,987	(6,496)	(4,168)	(113)	6,164	(5,257)	(352,841)
PROPOSED COST	49	166		4,767	8,851	37,665	74,467	439	120,801	54,261	347,210

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

	HUMAN SVCS INST	INDIAN AFFAIRS	INVTMNT BOARD	IRON RNGE RESOURCES	JOB & TRAINING	LABOR & INDUSTRY	MILITARY AFFAIRS	MUNICIPAL BOARD	NATURAL RESOURCES
ADMN-ADMIN MGMT									
ADMN-PROPERTY MGMT	16,102	619	619	2,477	41,495	2,477	619	619	31,586
ADMN-INFORMATION MGMT	68,246	508	2,424	11,206	180,621	57,816	48,088	1,228	125,391
ADMN-OPERATIONS MGMT	64,449	126	412	1,433	27,758	12,439	3,787	108	46,680
ADMN-MATERIALS MGMT	118,017	511	3,244	29,034	145,919	16,100	9,183	1,640	256,905
FIN-FISC MGMT/ADM									
FIN-BUDGET	62,653	1,857	2,826	13,597	67,190	48,095	11,479	879	159,372
FIN-ACCOUNTING	134,877	1,796	2,728	29,751	360,388	117,123	23,483	1,275	349,112
FIN-OTHER	258,202	446	977	6,236	103,496	24,212	13,979	255	132,342
EMPLOYEE RELATIONS	853,210	1,388	3,858	18,978	361,592	52,615	50,115	617	268,783
MEDIATION SVCS	510	1	1	9	160	26	28		202
LEGISLATIVE AUDIT	75,404		116,115	21,362	143,661	23,604	7,873	6,271	44,467
TREASURER	3,361	44	68	741	8,980	2,918	585	31	8,698
ATTY GEN-GEN SUPP									
SINGLE AUDIT	12	3		12	8,216	83	297		507
IMB CREDIT	(415)		(1)	(29)	(15,903)	(601)	(28)	(10)	(13,908)
TOTAL PLAN ALLOCATN	1,654,628	7,299	133,271	134,807	1,433,573	356,907	169,488	12,913	1,410,137
ROLL FORWARD	(114,482)	(12,864)	(1,886)	10,178	(145,095)		17,375	(967)	(7,546)
PROPOSED COST	1,540,146	(5,565)	131,385	144,985	1,288,478	356,907	186,863	11,946	1,402,591

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

	BOXING BOARD	BARBERS BOARD	ELCTRCTY BOARD	ARCH-ENG BOARD	ABSTCTRS BOARD	ACCNTNCY BOARD	PEACE OFF BOARD	PLANNING	POLLUTN CONTROL	PUB EMP RET ASSN
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT			1,238				619	2,477	4,955	619
ADMN-INFORMATION MGMT	199	531	3,682	454	61	530	1,042	8,344	31,615	3,474
ADMN-OPERATIONS MGMT	37	217	210	70	21	727	435	3,538	6,799	19,189
ADMN-MATERIALS MGMT	49	247	1,865	452	48	846	805	10,767	32,310	9,391
FIN-FISC MGMT/ADM										
FIN-BUDGET	475	1,089	3,531	2,020	256	1,636	621	7,306	28,778	3,816
FIN-ACCOUNTING	638	1,801	6,033	3,567	222	2,837	3,041	13,732	40,592	8,875
FIN-OTHER	123	274	1,145	514	23	398	535	4,499	18,874	2,871
EMPLOYEE RELATIONS	232	463	2,778	926		771	1,388	16,973	82,857	10,955
MEDIATION SVCS			1					8	35	5
LEGISLATIVE AUDIT	1,358	2,716		3,974	1,677	2,046			13,781	32,143
TREASURER	16	44	150	89	5	71	76	342	1,012	8,324
ATTY GEN-GEN SUPP										
SINGLE AUDIT								61	359	
IMB CREDIT		(2)	(431)	(277)		(246)	(66)	(365)	(243)	(20)
TOTAL PLAN ALLOCATN	3,127	7,380	20,202	11,789	2,313	9,616	8,496	67,682	261,724	99,642
ROLL FORWARD	1,010	1,509	(831)	2,772	1,484	1,853	(387)	(31,522)	(26,589)	514
PROPOSED COST	4,137	8,889	19,371	14,561	3,797	11,469	8,109	36,160	235,135	100,156

EXHIBIT A-9
BUDGET 1989

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

	PUBLIC SAFETY	PUBLIC SERVICE	PUBLIC UTIL COMM	RACING COMM	REVENUE	SECRTY OF STATE	STATE RETRMNT	STATE UNIV SYST	TEACHRS RETRMNT
ADMN-ADMIN MGMT									
ADMN-PROPERTY MGMT	59,456	3,716	1,238		14,864	1,238		13,006	1,238
ADMN-INFORMATION MGMT	188,943	8,022	1,687	1,778	165,121	6,451	7,004	236,966	4,606
ADMN-OPERATIONS MGMT	133,542	2,047	732	171	89,636	4,190	5,246	57,447	9,580
ADMN-MATERIALS MGMT	142,793	14,289	1,925	2,510	31,110	2,420	2,434	340,850	1,866
FIN-FISC MGMT/ADM									
FIN-BUDGET	120,758	8,629	1,979	3,117	44,877	4,978	3,090	80,527	1,634
FIN-ACCOUNTING	655,072	10,847	2,962	4,818	99,169	14,097	5,894	210,259	3,966
FIN-OTHER	122,490	3,999	1,079	754	39,565	2,783	1,844	116,982	1,863
EMPLOYEE RELATIONS	260,205	20,414	5,400	1,543	182,408	9,334	6,419	700,904	8,887
MEDIATION SVCS	141	10	2	1	85	3	3	320	4
LEGISLATIVE AUDIT	55,869			905	112,410	13,364	36,838	88,206	27,163
TREASURER	16,322	271	74	120	72,817	351	6,813	5,239	6,995
ATTY GEN-GEN SUPP									
SINGLE AUDIT	237	63						146	
IMB CREDIT	(169,662)	(40)		(1,385)	(194,476)	(389)	(9,574)	(1,953)	(2,970)
TOTAL PLAN ALLOCATN	1,586,166	72,267	17,078	14,332	657,586	58,820	66,011	1,848,899	64,832
ROLL FORWARD	32,369	11,958	1,884	(9,258)	(138,506)	12,838	(18,328)	133,189	(19,075)
PROPOSED COST	1,618,535	84,225	18,962	5,074	519,080	71,658	47,683	1,982,088	45,757

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

	TRADE ECON DVLP	TRANSPRTN REG BD	VETERANS AFFAIRS	WASTE MGMT BD	WKR COMP COURT	ZOO	OTHER	TOTAL
ADMN-ADMIN MGMT							26,847	1,325,130
ADMN-PROPERTY MGMT	10,529	19,200	1,238	1,858	1,238	2,477	17,362	380,896
ADMN-INFORMATION MGMT	27,296	205,845	393	6,961	3,800	247	8,804	2,218,561
ADMN-OPERATIONS MGMT	26,253	66,949	303	5,749	1,104	280	1,888	837,006
ADMN-MATERIALS MGMT	54,346	409,946	219	12,384	2,979	930	7,908	2,515,557
FIN-FISC MGMT/ADM								0
FIN-BUDGET	20,376	83,110	172	16,829	2,384	416	13,371	1,417,634
FIN-ACCOUNTING	50,730	323,114	650	35,099	3,198	811	33,318	3,809,918
FIN-OTHER	11,940	202,781	295	16,257	1,578	321	8,653	1,483,846
EMPLOYEE RELATIONS	32,201	717,784	1,234	71,979	8,795	2,314	24,996	5,221,450
MEDIATION SVCS	15	429		34	3		16	2,679
LEGISLATIVE AUDIT	30,278	99,832			402	5,416	23,156	1,883,890
TREASURER	1,264	8,051	16	874	80	20	830	201,303
ATTY GEN-GEN SUPP							2,910,779	2,910,779
SINGLE AUDIT	1,359	12,937		114			1	71,984
INB CREDIT	(847)	(56,222)		(13)	(61)		(230)	(657,638)
TOTAL PLAN ALLOCATN	265,740	2,093,756	4,520	168,125	25,500	10,755	125,188	23,622,995
ROLL FORWARD	(86,402)	(16,310)	23	(14,791)			3,918	(5,963,663)
PROPOSED COST	179,338	2,077,446	4,543	153,334	25,500	10,755	129,106	17,659,332

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	1.4 EQUIPMENT USE CHG	2.6 ADMN ADM MGMT	3.5 ADMN PROP MGMT	4.8 ADMN INFOR MGMT	5.6 ADMN OPER MGMT	6.6 ADMN MAT MGMT	7.5 FINANCE FIS MGT/ADM	8.7 FINANCE BUDGET
DEPARTMENTS								
EQUIPMENT USE CHG	(275,018)							
ADMN-ADMIN MGMT	9,235	(1,985,170)						
ADMN-PROPERTY MGMT	8,537	37,206	(5,153,843)					
ADMN-INFORMATION MGMT	68,958	70,621	3,085	(2,510,714)				
ADMN-OPERATIONS MGMT	8,390	125,029	1,234	754	(1,105,827)			
ADMN-MATERIALS MGMT	4,452	63,209	2,468	27,789	3,578	(2,710,751)		
FIN-FISC MGMT/ADM	26,982		4,320	64,525	12,357	8,333	(1,016,587)	
FIN-BUDGET							240,139	(1,879,514)
FIN-ACCOUNTING							424,245	
FIN-OTHER							240,139	
EMPLOYEE RELATIONS	19,437		1,234	12,657	5,177	5,632		5,965
MEDIATION SVCS	17,331		617	2,217	794	2,788		1,228
LEGISLATIVE AUDIT	23,980		617	6,575	1,026	2,114		997
TREASURER	15,809		617	5,689	196	1,564		476
ATTY GEN-GEN SUPP	71,907		7,405	42,293	7,518	12,073		11,063
SINGLE AUDIT								
ISB CREDIT								
ADMN-ADMIN MGMT		61,729	4,937	5,319	594	3,930		2,349
ADMN-PROPERTY MGMT			617	3,114	571	440		527
ADMN-INFORMATION MGMT				70,488	678	10,747		1,679
ADMN-OPERATIONS MGMT					770	2,754		5,370
ADMN-MATERIALS MGMT						1,285		945
FIN-FISC MGMT/ADM							112,064	12,100
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
TREASURER								
ATTY GEN-GEN SUPP								
SINGLE AUDIT								
ADMINISTRATION								
BUILDING CODE		31,301	1,234	1,617	968	1,556		590
BUILDING CONST		12,059	617	1,451	77	52,525		2,250
PLANT MANAGEMENT		198,485	13,576	3,222	1,873	13,195		4,053
STATE REG-DOCUMNTS		33,708	1,234	1,702	2,733	4,169		1,876
MICROGRAPHICS		23,013	617	210	215	1,298		724
ELECT EQUIP RENT		9,106	617	36	38	16,026		831
TELECOMMUNICATIONS		64,112	617	1,306	91	4,378		6,762
MOTOR POOL		89,549	617	1,376	224	12,019		8,576
STATE PRINTER		96,286	3,085	1,254	681	2,106		5,499
CENTRAL STORES		71,350	617	294	233	4,819		6,979
FEDERAL SURPLUS		12,192		397	277	310		655

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	1.4 EQUIPMENT USE CHG	2.6 ADMN ADM MGMT	3.5 ADMN PROP MGMT	4.8 ADMN INFOR MGMT	5.6 ADMN OPER MGMT	6.6 ADMN MAT MGMT	7.5 FINANCE FIS MGT/ADM	8.7 FINANCE BUDGET
DEPARTMENTS								
RESOURCE RECOVERY		4,259		88	43	99		273
COMMUTER VAN		2,517		13	7	280		290
IMB		313,621	2,468	18,382	3,135	26,929		5,209
ADDRESS & INSERT		9,492	617		75	298		361
MOVERS & DELIVERY		14,600		17	124	234		429
CENTRAL MNTNCE		11,812			75	290		634
CAPITOL PARKING		14,795		194	199	723		903
PROC SUR-LOCAL GOVT		2,092	1,851		22	96		229
RECDS MGMT-LOCAL GOVT		578			63	144		135
STATE SURPLUS					34			
MGMT ANAL-SPEC FD		5,654		204	44	287		315
IISAC		247						96
911 EMERGENCY		4,581		116,031	33			243
RISK MANAGEMENT		614	617			431		207
OTHER		60,879		27	292	5,774		3,684
AGRICULTURE			7,405	30,914	11,731	120,631		42,852
ANIMAL HEALTH BOARD				3,378	903	1,052		2,313
ARTS BOARD			617	1,096	166	9,937		4,636
AUDITOR			1,234	5,685	2,314	2,958		2,402
CAPITOL AREA ARCH PLAN				135	46	914		471
CHARITABLE GAMBLING			1,851	1,468	1,189	1,501		1,556
COMMERCE			3,703	19,466	9,158	7,917		37,706
COMMUNITY COLLEGE BD			11,725	85,454	30,724	155,911		67,443
CORRECTIONS			19,130	68,165	22,464	125,834		67,377
DISABILITY COUNCIL				707	789	807		1,151
EDUCATION-CENT OFF			6,171	34,730	25,226	32,585		50,067
EDUCATN-FARIBLT SCHLS				2,694	2,139	8,707		5,072
EDUCATION-VO-TECH			2,468	5,325	6,825	8,974		20,660
HEALTH			4,320	61,168	10,176	75,654		77,203
HEALTH LIC BDS								
MEDICAL EXAMINERS			617	1,107	425	782		1,336
NURSING			617	2,962	1,093	619		1,717
PHARMACY			617	934	77	359		920
DENTISTRY			617	940	406	551		919
CHIROPRACTORS			617	176	34	242		556
PSYCHOLOGY			617	199	36	435		545
OPTOMETRY			617	125	6	436		331
NURSING HOME ADM			617	207	22	200		494
SOC WRK & MNTAL HLTH					77			
SOC WRK LIC BD					11			
MARR & FAM THERAPY BD					3			
UNLIC MNTL HLTH PROV					11			
PODIATRY				75		48		258
VEPTRNRY MEDICINE			617	168	11	294		418
HEARING EXAMINER			3,703	5,003	816	9,435		3,243
HIGHER ED COORD BD			617	4,399	6,948	9,050		8,421
HIGHER ED FAC AUTH					22	12		86
HOUSING FINANCE			2,468	19,500	4,787	7,226		8,405

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	9.5 FINANCE ACCOUNTING	10.7 FINANCE OTHER	11.5 EMPLOYEE RELATIONS	12.5 MEDIATN SVCS	13.6 LEGIS AUDITOR	14.5 STATE TREASURER	15.5 ATTORNEY GENERAL	16.5 STATE AUD SINGLE AUD
DEPARTMENTS								
EQUIPMENT USE CHG								
ADMN-ADMIN MGMT								
ADMN-PROPERTY MGMT								
ADMN-INFORMATION MGMT								
ADMN-OPERATIONS MGMT								
ADMN-MATERIALS MGMT								
FIN-FISC MGMT/ADM								
FIN-BUDGET								
FIN-ACCOUNTING	(4,017,275)							
FIN-OTHER		(1,898,354)						
EMPLOYEE RELATIONS	15,653	4,265	(7,170,265)					
MEDIATION SVCS	2,568	804	3,985	(1,339,612)				
LEGISLATIVE AUDIT	2,599	1,866	11,035		(3,095,496)			
TREASURER	828	219	1,839	1	73,644	(624,837)		
ATTY GEN-GEN SUPP	27,601	11,073	53,566	8	18,827	708	(17,403,422)	
SINGLE AUDIT								(72,000)
ISB CREDIT								
ADMN-ADMIN MGMT	3,185	1,436	6,744	2	141,804	82	140,872	
ADMN-PROPERTY MGMT	1,028	482	4,751	1		26		
ADMN-INFORMATION MGMT	4,786	1,528	6,836	1		123		
ADMN-OPERATIONS MGMT	19,409	2,602	3,678	1		498		
ADMN-MATERIALS MGMT	1,879	1,554	7,970	4		48		
FIN-FISC MGMT/ADM	43,406	8,640	19,771	7	39,832	1,114	13,391	
FIN-BUDGET					5,057			
FIN-ACCOUNTING					66,331			
FIN-OTHER					88,178			
EMPLOYEE RELATIONS			23,603	2	7,559	402	29,591	
MEDIATION SVCS					296	66		2
LEGISLATIVE AUDIT					47,241	67	24	
TREASURER						21	4345	
ATTY GEN-GEN SUPP							6,386,247	14
SINGLE AUDIT								
ADMINISTRATION								
BUILDING CODE	1,279	545	3,678	1		33		
BUILDING CONST	940	883	1,073	2		24		16
PLANT MANAGEMENT	13,129	6,272	25,380	13		337		
STATE REG-DOCUMNTS	6,370	1,137	2,989	2		163		
MICROGRAPHICS	2,338	704	2,682	1		60		
ELECT EQUIP RENT	2,762	480	475			71		
TELECOMMUNICATIONS	25,987	2,766	1,257			667		
MOTOR POOL	33,441	3,808	2,667	1		858		
STATE PRINTER	20,982	4,334	7,648	5		538		
CENTRAL STORES	26,580	3,019	2,146	1		682		
FEDERAL SURPLUS	2,329	423	1,073	1		60		

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	9.5 FINANCE ACCOUNTING	10.7 FINANCE OTHER	11.5 EMPLOYEE RELATIONS	12.5 MEDIATN SVCS	13.6 LEGIS AUDITOR	14.5 STATE TREASURER	15.5 ATTORNEY GENERAL	16.5 STATE AUD SINGLE AUD
RESOURCE RECOVERY	547	100	460			14		
COMMUTER VAN	887	179	92			23		
IMB	16,117	8,513	41,580	22		413		
ADDRESS & INSERT	1,165	606	1,042	1		30		
MOVERS & DELIVERY	1,437	409	1,717	1		37		
CENTRAL MNTNCE	2,248	348	1,042			58		
CAPITOL PARKING	2,776	541	1,318			71		
PROC SUR-LOCAL GOVT	112	43	276			3		
RECDS MGMT-LOCAL GOV	270	81				7		
STATE SURPLUS								
MGMT ANAL-SPEC FD	718	160	613			18		
IISAC	115	37				3		
911 EMERGENCY	698	97	460			18		
RISK MANAGEMENT	288	52				7		
OTHER	11,139	1,152	490			286		1
AGRICULTURE	68,997	19,393	72,616	34	5,057	1,770		37
ANIMAL HEALTH BOARD	3,135	1,941	5,517	3		80		3
ARTS BOARD	4,226	780	2,299	1		108		20
AUDITOR	6,857	3,309	19,005	7	12,765	176		
CAPITOL AREA ARCH PLAN	1,071	255	460			27		
CHARITABLE GAMBLING	2,828	582	2,299	1		73		
COMMERCE	65,471	12,044	36,937	19	64,799	1,680		
COMMUNITY COLLEGE BD	171,105	60,681	377,795	154	163,091	4,390		156
CORRECTIONS	163,729	71,325	285,561	156	20,985	4,200		50
DISABILITY COUNCIL	1,961	434	1,533	1	10,871	50		
EDUCATION-CENT OFF	129,320	24,516	59,834	28	127,701	4,295		5,522
EDUCATN-FARIBLT SCHLS	8,024	5,440	29,657	16		206		
EDUCATION-VQ-TECH	26,766	5,088	17,641	7	18,830	687		708
HEALTH	95,583	28,910	125,998	59	40,940	2,452		1,609
HEALTH LIC BDS								
MEDICAL EXAMINERS	3,906	721	2,605	1	11,398	100		
NURSING	5,219	962	2,989	1	8,878	134		
PHARMACY	2,478	408	1,073		4,530	64		
DENTISTRY	2,472	366	843		4,250	63		
CHIROPRACTORS	993	143	475		3,607	25		
PSYCHOLOGY	1,413	201	506		2,998	36		
OPTOMETRY	679	91	77		4,661	17		
NURSING HOME ADM	1,008	145	307		3,393	26		
SOC WRK & MNTAL HLTH			1,073					
SOC WRK LIC BD			153					
MARR & FAM THERAPY B			46					
UNLIC MNTL HLTH PROV			153					
PODIATRY	428	43			2,108	11		
VETRNRY MEDICINE	745	105	153		3,261	19		
HEARING EXAMINER	7,979	2,102	10,805	1		205		
HIGHER ED COORD BD	15,425	6,682	12,031	3	8,368	4,832		70
HIGHER ED FAC AUTH	52	61	307			1		
HOUSING FINANCE	18,809	5,550	19,771	9	22,533	483		2,164

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	9.5	10.7	11.5	12.5	13.6	14.5	15.5	16.5
	FINANCE	FINANCE	EMPLOYEE	MEDIATN	LEGIS	STATE	ATTORNEY	STATE AUD
DEPARTMENTS	ACCOUNTING	OTHER	RELATIONS	SVCS	AUDITOR	TREASURER	GENERAL	SINGLE AUD
HUMAN RIGHTS	4,368	2,134	10,192	5	16,933	112		14
HUMAN SVCS-CENT OFF	139,171	40,646	130,014	60	108,308	11,365		36,974
HUMAN SVCS-INST	129,731	240,422	847,502	510	74,073	3,328		12
INDIAN AFFAIRS	1,727	415	1,379	1		44		3
INVESTMENT BOARD	2,624	909	3,832	1	114,066	67		
IRON RANGE RESRCS	28,616	5,805	18,851	9	20,985	734		12
JOBS & TRAINING	346,637	96,349	359,173	160	141,223	8,893		8,216
LABOR & INDUSTRY	112,654	22,537	52,263	26	23,189	2,890		83
MILITARY AFFAIRS	22,587	13,016	49,780	28	7,756	579		297
MUNICIPAL BOARD	1,226	238	613		6,160	31		
NATURAL RESOURCES	335,791	123,208	266,985	202	43,758	8,614		507
NON-HEALTH LIC BDS								
BOXING	614	114	230		1,334	16		
BARBERS	1,732	255	460		2,668	44		
ELECTRICITY	5,803	1,066	2,759	1		149		
ARCHITECTS & ENG	3,431	478	920		3,904	88		
ABSTRACTORS	214	21			1,647	5		
ACCOUNTANCY	2,729	371	766		2,010	70		
PEACE OFFICERS	2,925	498	1,379			75		
PLANNING	13,208	4,189	16,859	8		339		61
POLLUTION CONTROL	39,043	17,573	82,303	35	13,559	1,002		359
PUB EMP RET ASSN	8,536	2,673	10,882	5	31,576	8,243		
PUBLIC SAFETY	630,077	114,012	258,464	141	54,883	16,164		237
PUBLIC SERVICE	10,433	3,723	20,277	10		268		63
PUBLIC UTIL COMM	2,849	1,005	5,364	2		73		
RACING COMMISSION	4,634	701	1,533	1	889	119		
REVENUE	95,385	36,835	181,188	85	110,426	72,112		
SECRTRY OF STATE	13,559	2,590	9,272	3	13,128	348		
STATE RETIREMENT	5,669	1,717	6,376	3	36,188	6,747		
STATE UNIV SYST	202,236	108,915	696,215	320	86,755	5,188		146
TEACHERS RETIREMENT	3,815	1,734	8,828	4	26,684	6,927		
TRADE & ECON DEVELOP	48,794	11,115	31,986	15	29,800	1,252		1,359
TRANSPORTATION	310,785	188,804	712,982	429	98,107	7,973		12,937
TRANSPORTATION REG BD	625	274	1,226			16		
VETERANS AFFAIRS	33,760	15,136	71,497	34		866		114
WASTE MGMT BD	3,076	1,469	8,736	3	395	79		
WORKERS COMP COURT	780	299	2,299		5,320	20		
ZOO	32,047	8,055	24,829	16	22,747	822		1
OTHER	77,323	23,191	97,624	9	208,036	3,002	(1,468,231)	233
DIRECT BILLINGS			1,521,717				7,818,019	
GENERAL GOV'T	229,786	482,426	318,255	1,336,907	755,196	422,327	4,479,164	
TOTAL	0	0	0	0	0	0	0	0

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	H-8 IMB	17.6 ADMN	18.5 ADMN	19.8 ADMIN	20.6 ADMN	21.6 ADMN	22.5 FINANCE	23.6 FINANCE	24.5 FINANCE
	CREDIT	ADMN MGMT	PROP MGMT	INF MGMT	OPER MGMT	MAT MGMT	FIS MGT/AD	BUDGET	ACCOUNTING
DEPARTMENTS									
EQUIPMENT USE CHG									
ADMN-ADMIN MGMT									
ADMN-PROPERTY MGMT									
ADMN-INFORMATION MGMT									
ADMN-OPERATIONS MGMT									
ADMN-MATERIALS MGMT									
FIN-FISC MGMT/ADM									
FIN-BUDGET									
FIN-ACCOUNTING									
FIN-OTHER									
EMPLOYEE RELATIONS									
MEDIATION SVCS									
LEGISLATIVE AUDIT									
TREASURER									
ATTY GEN-GEN SUPP									
SINGLE AUDIT									
ISB CREDIT	765,609								
ADMN-ADMIN MGMT	(1,158)	(371,825)							
ADMN-PROPERTY MGMT	(433)	7,366	(18,490)						
ADMN-INFORMATION MGMT	(1,140)	14,026	11	(109,763)					
ADMN-OPERATIONS MGMT	(17)	25,007	4	34	(60,110)				
ADMN-MATERIALS MGMT	(23,647)	12,516	9	1,229	195	(3,987)			
FIN-FISC MGMT/ADM	(62,147)		16	2,861	674	12	(191,741)		
FIN-BUDGET							50,905	(55,962)	
FIN-ACCOUNTING							89,932		(156,263)
FIN-OTHER							50,904		
EMPLOYEE RELATIONS	(15,504)		4	565	282	8		181	621
MEDIATION SVCS	(58)		2	100	44	4		30	102
LEGISLATIVE AUDIT	(3,034)		2	294	56	3		30	103
TREASURER			2	254	10	2		14	33
ATTY GEN-GEN SUPP	(833)		27	1,907	410	18		334	1,095
SINGLE AUDIT									
ADMINISTRATION									
BUILDING CODE	(9)	6,204	4	73	52	2		18	51
BUILDING CONST		2,397	2	64	4	78		68	37
PLANT MANAGEMENT	(50)	38,921	49	147	102	20		122	521
STATE REG-DOCUMNTS	(1,445)	6,519	4	76	149	6		57	253
MICROGRAPHICS	(68)	4,494	2	9	12	2		22	93
ELECT EQUIP RENT		1,738	2	2	2	24		25	110
TELECOMMUNICATIONS	(2,279)	12,094	2	57	5	6		204	1,031
MOTOR POOL	(1,349)	16,957	2	61	12	17		259	1,327
STATE PRINTER	(144)	18,560	11	57	37	3		166	832
CENTRAL STORES	(105)	13,511	2	13	12	7		211	1,054
FEDERAL SURPLUS		2,357		18	15			20	92

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	H-8	17.6	18.5	19.8	20.6	21.6	22.5	23.6	24.5
	IMB	ADMN	ADMN	ADMIN	ADMN	ADMN	FINANCE	FINANCE	FINANCE
DEPARTMENTS	CREDIT	ADMN MGMT	PROP MGMT	INF MGMT	OPER MGMT	MAT MGMT	FIS MGT/AD	BUDGET	ACCOUNTING
RESOURCE RECOVERY		830		4	3			8	22
COMMUTER VAN	(4)	478						9	35
IMB		61,598	9	842	171	40		157	639
ADDRESS & INSERT		1,850	2		4			11	46
MOVERS & DELIVERY		2,853		1	7			13	57
CENTRAL MNTNCE		2,284			4			19	89
CAPITOL PARKING	(147)	2,862		9	11	1		27	110
PROC SUR-LOCAL GOVT		411	7		1			7	4
RECDs MGMT-LOCAL GOV		108			3			4	11
STATE SURPLUS					2				
MGMT ANAL-SPEC FD	(46)	1,101		9	2			9	28
IISAC		46						3	5
911 EMERGENCY	(10)	890		5,334	2			7	28
RISK MANAGEMENT		115	2			1		6	11
OTHER		12,203		1	16	9		111	442
AGRICULTURE	(1,313)		27	1,403	640	179		773	2,737
ANIMAL HEALTH BOARD	(48)			152	50	1		46	124
ARTS BOARD			2	49	9	15		103	168
AUDITOR	(112)		4	256	126	4		72	272
CAPITOL AREA ARCH PLAN				7	3	1		14	42
CHARITABLE GAMBLING	(857)		7	67	65	2		26	112
COMMERCE	(2,279)		13	876	499	12		569	2,597
COMMUNITY COLLEGE BD	(789)		43	3,891	1,677	231		1,466	6,788
CORRECTIONS	(4,220)		70	3,100	1,226	186		2,483	6,495
DISABILITY COUNCIL	(21)			32	43	1		29	78
EDUCATION-CENT OFF	(4,841)		22	1,569	1,375	48		1,759	5,130
EDUCATN-FARIBLT SCHLS	(90)			124	117	13		168	318
EDUCATION-VO-TECH	(183)		9	244	372	13		533	1,062
HEALTH	(2,610)		16	2,762	555	112		1,658	3,792
HEALTH LIC BDS									
MEDICAL EXAMINERS	(594)		2	49	23	1		36	155
NURSING	(1,600)		2	131	60	1		46	207
PHARMACY	(175)		2	43	4			25	98
DENTISTRY			2	43	22	1		25	98
CHIROPRACTORS	(30)		2	8	2			16	39
PSYCHOLOGY			2	9	2	1		15	56
OPTOMETRY			2	6		1		9	27
NURSING HOME ADM			2	9	1			14	40
SOC WRK & MNTAL HLTH					4				
SOC WRK LIC BD					1				
MARR & FAM THERAPY B									
UNLIC MNTL HLTH PROV					1				
PODIATRY				3				7	17
VETRNRY MEDICINE	(48)		2	8	1			12	30
HEARING EXAMINER	(51)		13	225	45	14		75	317
HIGHER ED COORD BD	(394)		2	202	378	13		203	612
HIGHER ED FAC AUTH					1			2	2
HOUSING FINANCE	(180)		9	877	261	11		253	746

STATE OF MINNESOTA

SUMMARY OF ALLOCATED COSTS

[illegible]

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	25.7 FINANCE OTHER	26.5 EMPLOYEE RELATNS	27.5 MEDIATION SERVICES	28.6 LEGIS AUDITOR	29.5 STATE TREASURER	30.5 ATTORNEY GENERAL	TOTAL
DEPARTMENTS							
EQUIPMENT USE CHG							(275,018)
ADMN-ADMIN MGMT							(1,975,935)
ADMN-PROPERTY MGMT							(5,108,100)
ADMN-INFORMATION MGMT							(2,368,050)
ADMN-OPERATIONS MGMT							(970,420)
ADMN-MATERIALS MGMT							(2,609,255)
FIN-FISC MGMT/ADM							(900,070)
FIN-BUDGET							(1,639,375)
FIN-ACCOUNTING							(3,593,030)
FIN-OTHER							(1,658,215)
EMPLOYEE RELATIONS							(7,100,245)
MEDIATION SVCS							(1,307,280)
LEGISLATIVE AUDIT							(3,044,687)
TREASURER							(523,955)
ATTY GEN-GEN SUPP							(17,139,380)
SINGLE AUDIT							(72,000)
ISB CREDIT							765,609
ADMN-ADMIN MGMT							0
ADMN-PROPERTY MGMT							0
ADMN-INFORMATION MGMT							0
ADMN-OPERATIONS MGMT							0
ADMN-MATERIALS MGMT							0
FIN-FISC MGMT/ADM							0
FIN-BUDGET							0
FIN-ACCOUNTING							0
FIN-OTHER	(139,082)						0
EMPLOYEE RELATIONS	316	(47,630)					0
MEDIATION SVCS	59	27	(674)				0
LEGISLATIVE AUDIT	138	74		(44,998)			0
TREASURER	16	12		1,323	(6,032)		0
ATTY GEN-GEN SUPP	821	361		338	7	(6,390,746)	0
SINGLE AUDIT							0
ADMINISTRATION							
BUILDING CODE	41	25					49,263
BUILDING CONST	65	7					74,639
PLANT MANAGEMENT	464	171			3		320,005
STATE REG-DOCUMNTS	85	20			2		61,809
MICROGRAPHICS	53	18			1		36,500
ELECT EQUIP RENT	36	3			1		32,385
TELECOMMUNICATIONS	207	8			7		119,285
MOTOR POOL	284	18			8		170,732
STATE PRINTER	322	52			5		162,319
CENTRAL STORES	225	14			7		131,671
FEDERAL SURPLUS	31	7			1		20,258

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	25.7 FINANCE OTHER	26.5 EMPLOYEE RELATNS	27.5 MEDIATION SERVICES	28.6 LEGIS AUDITOR	29.5 STATE TREASURER	30.5 ATTORNEY GENERAL	TOTAL
RESOURCE RECOVERY	7	3					6,760
COMMUTER VAN	14	1					4,821
IMB	631	280			4		500,760
ADDRESS & INSERT	45	7					15,652
MOVERS & DELIVERY	31	12					21,979
CENTRAL MNTNCE	26	7			1		18,937
CAPITOL PARKING	40	9			1		24,443
PROC SUR-LOCAL GOVT	3	2					5,159
RECDs MGMT-LOCAL GOV	6						1,410
STATE SURPLUS							36
MGMT ANAL-SPEC FD	12	4					9,132
IISAC	3						555
911 EMERGENCY	7	3					128,422
RISK MANAGEMENT	4						2,355
OTHER	86	3			3		96,598
AGRICULTURE	1,439	489		91	17		387,919
ANIMAL HEALTH BOARD	143	37			1		18,831
ARTS BOARD	58	15			1		24,306
AUDITOR	245	128		229	2		57,938
CAPITOL AREA ARCH PLAN	19	3					3,468
CHARITABLE GAMBLING	43	15			1		12,829
COMMERCE	895	249		1,164	16		263,511
COMMUNITY COLLEGE BD	4,498	2,545		2,801	43		1,151,823
CORRECTIONS	5,285	1,923		377	41		865,942
DISABILITY COUNCIL	32	10		195			18,703
EDUCATION-CENT OFF	1,822	403		2,189	42		509,513
EDUCATN-FARIBLT SCHLS	403	200			2		63,210
EDUCATION-VO-TECH	378	119		302	7		116,835
HEALTH	2,144	849		702	24		534,076
HEALTH LIC BDS							
MEDICAL EXAMINERS	53	18		205	1		22,947
NURSING	71	20		160	1		24,290
PHARMACY	31	7		81	1		11,577
DENTISTRY	28	6		76	1		11,729
CHIROPRACTORS	10	3		65			6,983
PSYCHOLOGY	15	3		54			7,143
OPTOMETRY	7	1		84			7,177
NURSING HOME ADM	11	2		61			6,559
SOC WRK & MNTAL HLTH		7					1,161
SOC WRK LIC BD		1					166
MARR & FAM THERAPY B							49
UNLIC MNTL HLTH PROV		1					166
PODIATRY	3			38			3,039
VETRNRY MEDICINE	8	1		59			5,864
HEARING EXAMINER	156	73			2		44,161
HIGHER ED COORD BD	495	81		150	47		78,635
HIGHER ED FAC AUTH	4	2					552
HOUSING FINANCE	412	133		405	5		114,637

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	25.7 FINANCE OTHER	26.5 EMPLOYEE RELATNS	27.5 MEDIATION SERVICES	28.6 LEGIS AUDITOR	29.5 STATE TREASURER	30.5 ATTORNEY GENERAL	TOTAL
DEPARTMENTS							
HUMAN RIGHTS	158	69		304	1		59,518
HUMAN SVCS-CENT OFF	3,009	876		1,768	111		700,051
HUMAN SVCS-INST	17,780	5,708		1,331	33		1,654,628
INDIAN AFFAIRS	31	9					7,299
INVESTMENT BOARD	68	26		2,049	1		133,271
IRON RANGE RESRCS	431	127		377	7		134,807
JOBS & TRAINING	7,147	2,419		2,438	87		1,433,573
LABOR & INDUSTRY	1,675	352		415	28		356,907
MILITARY AFFAIRS	963	335		117	6		169,488
MUNICIPAL BOARD	17	4		111			12,913
NATURAL RESOURCES	9,134	1,798		709	84		1,410,137
NON-HEALTH LIC BDS							
BOXING	9	2		24			3,127
BARBERS	19	3		48			7,380
ELECTRICITY	79	19			1		20,202
ARCHITECTS & ENG	36	6		70	1		11,789
ABSTRACTORS	2			30			2,313
ACCOUNTANCY	27	5		36	1		9,616
PEACE OFFICERS	37	9			1		8,496
PLANNING	310	114			3		67,682
POLLUTION CONTROL	1,301	554		222	10		261,724
PUB EMP RET ASSN	198	73		567	81		99,642
PUBLIC SAFETY	8,478	1,741		986	158		1,586,166
PUBLIC SERVICE	276	137			3		72,267
PUBLIC UTIL COMM	74	36			1		17,078
RACING COMMISSION	53	10		16	1		14,332
REVENUE	2,730	1,220		1,984	705		657,586
SECRTY OF STATE	193	62		236	3		58,820
STATE RETIREMENT	127	43		650	66		66,011
STATE UNIV SYST	8,067	4,689		1,451	51		1,848,899
TEACHERS RETIREMENT	129	59		479	68		64,832
TRADE & ECON DEVELOP	825	215		478	12		265,740
TRANSPORTATION	13,977	4,802		1,725	78		2,093,756
TRANSPORTATION REG BD	21	8					4,520
VETERANS AFFAIRS	1,121	482			8		168,125
WASTE MGMT BD	109	59		7	1		25,500
WORKERS COMP COURT	22	15		96			10,755
ZOO	598	167		409	8		125,188
OTHER	1,720	664	1	3,738	30	4,379,010	3,587,233
DIRECT BILLINGS		10,107				366,933	9,716,776
GENERAL GOV'T	35,345	2,114	673	10,978	4,077	1,644,803	16,179,635
TOTAL	0	0	0	0	0	0	0

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 89 BUDGET PLAN

DEPARTMENT	BASIS OF ALLOCATION
Equipment Use Charge	
1.4 Equipment Use Charge	Cost of equipment inventory (6-30-87)
ADMINISTRATION-ADMINISTRATIVE MANAGEMENT	
2.4 Commissioner and Personnel	Authorized positions F.Y. 1989
2.5 Fiscal	Accounting transactions processed in F. Y. 1987
ADMINISTRATION-PROPERTY MANAGEMENT	
3.4 Leasing	Number of leases processed in F. Y. 1987
ADMINISTRATION-INFORMATION MANAGEMENT	
4.4 Statewide Systems	IMB Usage in F. Y. 1987
4.5 Records Center	Cubic feet of records maintained
4.6 Forms Management	Number of forms maintained in F. Y. 1987
4.7 Telecommunications	Telephone charges (Obj. Code 202) in F. Y. 1987
ADMINISTRATION-OPERATIONS MANAGEMENT	
5.4 Central Mail	Postage revolving fund charges F. Y. 1987
5.5 Employee Assistance	Authorized positions F.Y. 1989
ADMINISTRATION - MATERIALS MANAGEMENT	
6.4 Inventory Management	Number of items in inventory 6-30-87
6.5 Procurement	Encumbrance transactions (A44) in F. Y. 1987
FINANCE-FISCAL MGMT AND ADMIN	
7.4 Department - Administration	Authorized positions in F.Y. 1989
FINANCE-BUDGET	
8.4 Budget Control	Accounting transaction F. Y. 1987
8.5 Budget Support	Number of allotment accounts in state accounting system

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 89 BUDGET PLAN

DEPARTMENT	BASIS OF ALLOCATION
FINANCE-ACCOUNTING	
9.4 Accounting Services	Accounting Transactions F. Y. 1987
FINANCE-OTHER	
10.4 Financial Reporting	Accounting Transactions F. Y. 1987
10.5 Central Payroll	Payroll Transactions F. Y. 1987
10.6 Single Audit	Federal Cash Receipts Fiscal Year 1987
EMPLOYEE RELATIONS	
11.4 Personnel Administration	Authorized positions in F.Y. 1989
MEDIATION SERVICES	
12.4 State Agencies	Positions in Bargaining Units in F. Y. 1987
LEGISLATIVE AUDITOR	
13.4 Finance Audits	Actual Hours of Service F. Y. 1987
13.5 Single Audit	Actual Hours of Service F. Y. 1987
TREASURER	
14.4 Treasurer	Accounting Transactions and Subsystem Warrants F. Y. 1987
ATTORNEY GENERAL-GENERAL SUPPORT	
15.4 Legal Services	Actual Hours of Service F. Y. 1987
STATE AUDITOR-SINGLE AUDIT	
16.4 Single Audit	Federal Cash Receipts Fiscal Year 1987

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 June 30, 1987. 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
BUDGET 1989

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

COSTS TO BE ALLOCATED

EXPENDITURES PER 1987 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

EQUIPMENT USE CHARGE	275,018	
TOTAL DEPARTMENTAL COST ADJUSTMENTS		275,018
TOTAL TO BE ALLOCATED		275,018

SCHEDULE 1.3
BUDGET 1989

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	275,018		275,018
COST BY FUNCTION	275,018		275,018
REALLOCATE ADMIN	0		
ALLOCABLE COSTS	275,018		275,018
DISALLOWED			
NET ALLOCATED	275,018		275,018

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

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEME	138,511	3.36%	9,235
PROPERTY MANAGEMENT	128,055	3.10%	8,537
INFORMATION MANAGEMENT	1,034,310	25.07%	68,958
OPERATIONS MANAGEMENT	125,848	3.05%	8,390
MATERIALS MANAGEMENT	66,781	1.62%	4,452
FINANCE	404,711	9.81%	26,982
EMPLOYEE RELATIONS	291,533	7.07%	19,437
MEDIATION SVCS	259,956	6.30%	17,331
LEGISLATIVE AUDIT	359,677	8.72%	23,980
TREASURER	237,116	5.75%	15,809
ATTORNEY GENERAL	1,078,548	26.15%	71,907
SUB-TOTAL	4,125,046	100.00%	275,018
DIRECT BILLED			
TOTAL	4,125,046	100.00%	275,018

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY(6-30-87)
SOURCE: FIXED ASSET SUMMARY

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

The Department of Administration provides 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, plant maintenance, 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 Administrative Management Division includes the Office of the Commissioner, department personnel, department fiscal services and Management Analysis. Costs of the department's personnel and commissioner's office have been allocated to units within the department based on agency authorized employees for F.Y. 1989.

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 1987 and time estimates between revolving and other accounts.

The cost of the Management Analysis unit has not been allocated.

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

SCHEDULE 2.2

BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-APPROPRIATION F.Y. 1989	4,075,735
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DEDUCTIONS:

EQUIPMENT	(1,500)
GRANTS	(2,098,300)

TOTAL DEDUCTIONS	(2,099,800)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	9,235
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TOTAL ALLOCATED ADDITIONS	9,235
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TOTAL TO BE ALLOCATED	1,985,170
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SCHEDULE 2.3
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

FISCAL YEAR ENDED JUNE 30, 1989

	TOTAL	GENERAL ADMIN	COMMSR & PERSONL	FISCAL	MGMT ANALYSIS	OTHER
WAGES & BENEFITS						
SALARIES & WAGES	1,712,235		711,480	545,160	455,595	
OTHER EQUIPMENT & COST						
SERVICES	246,400		150,640	40,652	55,108	
SUPPLIES	17,300		7,300	5,000	5,000	
EQUIPMENT	1,500	1,500				
GRANTS	2,098,300					2,098,300
DEPARTMENTAL EXPENDITURES	4,075,735	1,500	869,420	590,812	515,703	2,098,300
COST ADJUSTMENTS						
DEDUCTIONS	(2,099,800)	(1,500)	0	0	0	(2,098,300)
ADDITIONS	9,235	9,235				
COST BY FUNCTION	1,985,170	9,235	869,420	590,812	515,703	0
REALLOCATE ADMINISTRATION		(9,235)	4,064	2,761	2,410	0
ALLOCABLE COSTS	1,985,170	0	873,484	593,573	518,113	0
DISALLOWED	(518,113)				(518,113)	0
NET ALLOWED	1,467,057		873,484	593,573	0	0

SCHEDULE 2.4
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-COMMR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
ADMINISTRATIVE MANAG	44.0	5.18%	45,264
PROPERTY MANAGEMENT	31.0	3.65%	31,890
INFORMATION MANAGEME	44.6	5.25%	45,881
OPERATIONS MANAGEMEN	24.0	2.83%	24,689
MATERIALS MANAGEMENT	52.0	6.12%	53,493
BUILDING CODE	24.0	2.83%	24,689
BUILDING CONSTRUCTIO	7.0	0.82%	7,201
PLANT MANAGEMENT	165.6	19.50%	170,356
STATE REGISTER & DOC	19.5	2.30%	20,060
MICROGRAPHICS	17.5	2.06%	18,003
ELECTRNC EQUIP RENTA	3.1	0.37%	3,189
TELECOMMUNICATIONS	8.2	0.97%	8,435
MOTOR POOL	17.4	2.05%	17,900
STATE PRINTER	49.9	5.88%	51,333
CENTRAL STORES	14.0	1.65%	14,402
FEDERAL SURPLUS	7.0	0.82%	7,201
RESOURCE RECOVERY	3.0	0.35%	3,086
COMMUTER VANS	0.6	0.07%	617
IMB	271.3	31.95%	279,091
ADDRESSING & INSERT	6.8	0.80%	6,995
MOVERS & DELIVERY	11.2	1.32%	11,522
CENT MNTNCE REV	6.8	0.80%	6,995
CAPITOL PARKING	8.6	1.01%	8,847
PROC SUR-LOCAL GOVT	1.8	0.21%	1,852
RCRDS MGT-LOC GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANAL-SP FD	4.0	0.47%	4,115
IISAC	0.0	0.00%	0
911 EMERGENCY	3.0	0.35%	3,086
RISK MANAGEMENT	0.0	0.00%	0
OTHER	3.2	0.38%	3,292
SUB-TOTAL	849.1	100.00%	873,484
DIRECT BILLED			
TOTAL	849.1	100.00%	873,484

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1989
SOURCE: LAWS OF 1987

SCHEDULE 2.5
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
ADMINISTRATIVE MGMT	2,159	6.64%	16,465
PROPERTY MGMT	697	2.14%	5,316
INFORMATION MGMT	3,244	9.98%	24,740
OPERATIONS MGMT	13,157	40.46%	100,340
MATERIALS MANAGEMENT	1,274	3.92%	9,716
BUILDING CODE	867	2.67%	6,612
BUILDING CONSTRUCTION	637	1.96%	4,858
GOVERNOR	2,932	9.02%	22,361
OTHER	7,551	23.22%	57,587
TOTAL	32,518	100.00%	247,995
PLANT MANAGEMENT	8,900	8.14%	28,129
STATE REG & DOC	4,318	3.95%	13,648
MICROGRAPHICS	1,585	1.45%	5,010
OFFICE EQUIPMENT	1,872	1.71%	5,917
TELECOMMUNICATIONS	17,616	16.11%	55,677
MOTOR POOL	22,669	20.73%	71,649
STATE PRINTER	14,223	13.01%	44,953
CENTRAL STORES	18,018	16.48%	56,948
FEDERAL SURPLUS	1,579	1.44%	4,991
RESOURCE RECOVERY	371	0.34%	1,173
COMMUTER VANS	601	0.55%	1,900
IMB	10,925	9.99%	34,530
ADDRESSING & INSERT	790	0.72%	2,497
MOVERS & DELIVERY	974	0.89%	3,078
CENT MNTNCE REV	1,524	1.39%	4,817
CAPITOL PARKING	1,882	1.72%	5,948
PROC SUR-LOCAL GOVT	76	0.07%	240
RCDS MGT-LOC GOVT	183	0.17%	578
STATE SURPLUS	0	0.00%	0
MGMT ANAL-SP FD	487	0.45%	1,539
IISAC	78	0.07%	247
911 EMERGENCY	473	0.43%	1,495
RISK MANAGEMENT	195	0.18%	614
TOTAL	109,339	100.00%	345,578
GRAND TOTAL			593,573

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL
ADMINISTRATION			
ADMINISTRATIVE MGMT	61,729	45,264	16,465
PROPERTY MGMT	37,206	31,890	5,316
INFORMATION MGMT	70,621	45,881	24,740
OPERATIONS MGMT	125,029	24,689	100,340
MATERIALS MGMT	63,209	53,493	9,716
BUILDING CODE	31,301	24,689	6,612
BUILDING CONST	12,059	7,201	4,858
PLANT MGMT	198,485	170,356	28,129
STATE REGISTER & DOCUMENTS	33,708	20,060	13,648
MICROGRAPHICS	23,013	18,003	5,010
ELECTRONIC EQUIP RNTL	9,106	3,189	5,917
TELECOMMUNICATIONS	64,112	8,435	55,677
MOTOR POOL	89,549	17,900	71,649
STATE PRINTER	96,286	51,333	44,953
CENTRAL STORES	71,350	14,402	56,948
FEDERAL SURPLUS	12,192	7,201	4,991
RESOURCE RECOVERY	4,259	3,086	1,173
COMMUTER VANS	2,517	617	1,900
IMB	313,621	279,091	34,530
ADDRESSING & INSERT	9,492	6,995	2,497
MOVERS & DELIVERY	14,600	11,522	3,078
CENTRAL MNTNCE REV	11,812	6,995	4,817
CAPITOL PARKING	14,795	8,847	5,948
PROC SUR-LOCAL GOVT	2,092	1,852	240
RECORDS MGMT-LOCAL GOVT	578	0	578
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	5,654	4,115	1,539
IISAC	247	0	247
911 EMERGENCY	4,581	3,086	1,495
RISK MGMT	614	0	614
OTHER	60,879	3,292	57,587
GOVERNOR	22,361	0	22,361
TOTAL	1,467,057	873,484	593,573

STATE OF MINNESOTA
ADMINISTRATION - PROPERTY 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 Code, 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:

- o Leasing - the Real Estate Division is responsible for leasing of state property to private individuals or other state agencies and for acquiring property by lease for use by state agencies. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in F. Y. 1987.
- o Beginning with F.Y. 1986, Plant Management is funded through intra-state revolving fund billings to other state agencies. The costs are charged to departments based on annual leases for space in capitol complex buildings.

The legislature appropriated money in lieu of paying rent for space occupied by the legislature and certain veterans' organizations.

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

Ref.: FMC-4 Attachment B, paragraphs C.2 and B.7.

SCHEDULE 3.2
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

COSTS TO BE ALLOCATED

FISCAL YEAR ENDED JUNE 30, 1989

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1989	5,108,100
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DEDUCTIONS:

EQUIPMENT	0
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TOTAL DEDUCTIONS	0
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ADDITIONS:

EQUIPMENT USE CHARGE	8,537
ADM-ADMINISTRATIVE MANAGEMENT	37,206

TOTAL ADDITIONS	45,743
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TOTAL TO BE ALLOCATED	5,153,843
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STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEASING	RENT VETS ORG & LEG	OTHER
WAGES & BENEFITS					
SALARY & WAGES	1,230,600		366,345	0	864,255
OTHER EXPENSE & COST					
SERVICES	3,865,400		33,910	3,581,500	249,990
SUPPLIES	12,100		2,800	0	9,300
EQUIPMENT	0				
DEPARTMENTAL EXPENDITURES	5,108,100	0	403,055	3,581,500	1,123,545
COST ADJUSTMENTS					
DEDUCTIONS	0	0			
ADDITIONS	45,743	45,743			
COST BY FUNCTION	5,153,843	45,743	403,055	3,581,500	1,123,545
REALLOCATE ADMINISTRATION		(45,743)	3,610	32,072	10,061
ALLOCABLE COSTS	5,153,843	0	406,665	3,613,572	1,133,606
DISALLOWED	(4,747,178)			(3,613,572)	(1,133,606)
NET ALLOCATED	406,665	0	406,665	0	0

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	8	1.21%	4,937
PROPERTY MGMT	1	0.15%	617
INFORMATION MGMT	5	0.76%	3,085
OPERATIONS MGMT	2	0.30%	1,234
MATERIALS MGMT	4	0.61%	2,468
BUILDING CODE	2	0.30%	1,234
BUILDING CONST	1	0.15%	617
PLANT MGMT	22	3.34%	13,576
STATE REGISTER & DOCUMENTS	2	0.30%	1,234
MICROGRAPHICS	1	0.15%	617
ELECTRONIC EQUIP RENTAL	1	0.15%	617
TELECOMMUNICATIONS	1	0.15%	617
MOTOR POOL	1	0.15%	617
STATE PRINTER	5	0.76%	3,085
CENTRAL STORES	1	0.15%	617
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	4	0.61%	2,468
ADDRESSING & INSERT	1	0.15%	617
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MAINTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	3	0.46%	1,851
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	1	0.15%	617
OTHER	0	0.00%	0
AGRICULTURE	12	1.82%	7,405
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	1	0.15%	617
ATTORNEY GENERAL	12	1.82%	7,405
AUDITOR	2	0.30%	1,234
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	3	0.46%	1,851
COMMERCE	6	0.91%	3,703
COMMUNITY COLLEGE BD	19	2.88%	11,725
CORRECTIONS	31	4.70%	19,130
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	10	1.52%	6,171
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	4	0.61%	2,468
EMPLOYEE RELATIONS	2	0.30%	1,234
FINANCE	7	1.06%	4,320
HEALTH	7	1.06%	4,320
HEALTH LIC BDS			
MEDICAL EXAMINERS	1	0.15%	617
NURSING	1	0.15%	617
PHARMACY	1	0.15%	617
DENTISTRY	1	0.15%	617
CHIROPRACTORS	1	0.15%	617
PSYCHOLOGY	1	0.15%	617
OPTOMETRY	1	0.15%	617
NURSING HOME ADM	1	0.15%	617
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY LIC BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.15%	617

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6	0.91%	3,703
HIGHER ED COORD BD	1	0.15%	617
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	4	0.61%	2,468
HUMAN RIGHTS	11	1.67%	6,788
HUMAN SERVICES-CENT OFFICE	31	4.70%	19,130
HUMAN SERVICES-INSTITUTIONS	26	3.95%	16,044
INDIAN AFFAIRS	1	0.15%	617
INVESTMENT BOARD	1	0.15%	617
IRON RANGE RESOURCES	4	0.61%	2,468
JOBS & TRAINING	67	10.17%	41,345
LABOR & INDUSTRY	4	0.61%	2,468
LEGISLATIVE AUDIT	1	0.15%	617
MEDIATION SVCS	1	0.15%	617
MILITARY AFFAIRS	1	0.15%	617
MUNICIPAL BOARD	1	0.15%	617
NATURAL RESOURCES	51	7.74%	31,472
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	2	0.30%	1,234
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	1	0.15%	617
PLANNING	4	0.61%	2,468
POLLUTION CONTROL	8	1.21%	4,937
PUB EMP RET ASSN	1	0.15%	617
PUBLIC SAFETY	96	14.57%	59,241
PUBLIC SERVICE	6	0.91%	3,703
PUBLIC UTIL COMM	2	0.30%	1,234
RACING COMMISSION	0	0.00%	0
REVENUE	24	3.64%	14,810
SECRETARY OF STATE	2	0.30%	1,234
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	21	3.19%	12,959
TEACHERS RETIREMENT	2	0.30%	1,234
TRADE & ECON DEV	17	2.58%	10,491
TRANSPORTATION	31	4.70%	19,130
TRANSPORTATION REG BD	2	0.30%	1,234
TREASURER	1	0.15%	617
VETERANS AFFAIRS	3	0.46%	1,851
WASTE MGMT BOARD	2	0.30%	1,234
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	4	0.61%	2,468
OTHER	28	4.25%	17,286
TOTAL	659	100.00%	406,665

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1987
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
ADMINISTRATIVE MGMT	4,937	4,937
PROPERTY MGMT	617	617
INFORMATION MGMT	3,085	3,085
OPERATIONS MGMT	1,234	1,234
MATERIALS MGMT	2,468	2,468
BUILDING CODE	1,234	1,234
BUILDING CONST	617	617
PLANT MGMT	13,576	13,576
STATE REGISTER & DOCUMENTS	1,234	1,234
MICROGRAPHICS	617	617
ELECTRONIC EQUIP RNTAL	617	617
TELECOMMUNICATIONS	617	617
MOTOR POOL	617	617
STATE PRINTER	3,085	3,085
CENTRAL STORES	617	617
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	2,468	2,468
ADDRESSING & INSERT	617	617
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	1,851	1,851
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	617	617
OTHER	0	0
AGRICULTURE	7,405	7,405
ANIMAL HEALTH BD	0	0
ARTS BOARD	617	617
ATTORNEY GENERAL	7,405	7,405
AUDITOR	1,234	1,234
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	1,851	1,851
COMMERCE	3,703	3,703
COMMUNITY COLLEGE BD	11,725	11,725
CORRECTIONS	19,130	19,130
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	6,171	6,171
EDUCATION-FARIBAUTL SCHOOLS	0	0
EDUCATION-VO-TECH	2,468	2,468
EMPLOYEE RELATIONS	1,234	1,234
FINANCE	4,320	4,320
HEALTH	4,320	4,320
HEALTH LIC BDS		
MEDICAL EXAMINERS	617	617
NURSING	617	617
PHARMACY	617	617
DENTISTRY	617	617
CHIROPRACTORS	617	617
PSYCHOLOGY	617	617
OPTOMETRY	617	617
NURSING HOME ADM	617	617
SOCIAL WRK & MNTL HLTH	0	0
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY LIC BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	617	617

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HEARING EXAMINER	3,703	3,703
HIGHER ED COORD BD	617	617
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2,468	2,468
HUMAN RIGHTS	6,788	6,788
HUMAN SERVICES-CENT OFFICE	19,130	19,130
HUMAN SERVICES-INSTITUTIONS	16,044	16,044
INDIAN AFFAIRS	617	617
INVESTMENT BOARD	617	617
IRON RANGE RESOURCES	2,468	2,468
JOBS & TRAINING	41,345	41,345
LABOR & INDUSTRY	2,468	2,468
LEGISLATIVE AUDIT	617	617
MEDIATION SVCS	617	617
MILITARY AFFAIRS	617	617
MUNICIPAL BOARD	617	617
NATURAL RESOURCES	31,472	31,472
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	1,234	1,234
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	617	617
PLANNING	2,468	2,468
POLLUTION CONTROL	4,937	4,937
PUB EMP RET ASSN	617	617
PUBLIC SAFETY	59,241	59,241
PUBLIC SERVICE	3,703	3,703
PUBLIC UTIL COMM	1,234	1,234
RACING COMMISSION	0	0
REVENUE	14,810	14,810
SECRETARY OF STATE	1,234	1,234
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	12,959	12,959
TEACHERS RETIREMENT	1,234	1,234
TRADE & ECON DEV	10,491	10,491
TRANSPORTATION	19,130	19,130
TRANSPORTATION REG BD	1,234	1,234
TREASURER	617	617
VETERANS AFFAIRS	1,851	1,851
WASTE MGMT BOARD	1,234	1,234
WRKRS COMP CT OF APPEALS	0	0
ZOO	2,468	2,468
OTHER	17,286	17,286
TOTAL	406,665	406,665

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1987
SOURCE: REAL ESTATE UNIT RECORDS

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

Information 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:

- o Statewide Systems - this unit plans, promotes, and controls coordination of state information architectures, standards and guidelines, information needs analysis techniques, contracts and training of state agency personnel on these issues. It ensures that state information management systems are developed in a consistent manner, state data is managed as a resource, and compatible technology is used for systems.
- o 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 July 31, 1987.
- o Telecommunications - this division is responsible for providing telephone and communications services to all state agencies. The actual costs of departmental telephone service and long distance calls are directly charged to departments through a revolving fund. Costs of telephone operators, installation and repair, and central statewide switchboard and lines are charged to the General Fund and have been allocated based on total direct telephone billings in F.Y. 1987.
- o 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. 1987.

The cost of the 911 Emergency System, Intergovernmental Information System (IISAC) and Data Privacy have been disallowed as general government.

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

SCHEDULE 4.2
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION 1989	2,455,650
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DEDUCTIONS:

EQUIPMENT	(7,900)
GRANTS	(79,700)

TOTAL DEDUCTIONS	(87,600)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	68,958
ADMN-ADMINISTRATIVE MGMT	70,621
ADMN-PROPERTY MGMT	3,085

TOTAL ADDITIONS	142,664
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TOTAL TO BE ALLOCATED	2,510,714
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STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATEWIDE SYSTEMS	RECORDS MGMT	FORMS MGMT	TELE COMM	OTHER
WAGES & BENEFITS							
SALARY & WAGES	1,557,150		281,505	153,353	153,352	862,050	106,890
OTHER EXPENSES & COST							
SERVICES	789,700		56,400	96,350	96,350	510,300	30,300
SUPPLIES	21,200		2,500	2,350	2,350	12,700	1,300
EQUIPMENT	7,900	7,900					
GRANTS	79,700	79,700					
DEPARTMENTAL EXPEND	2,455,650	87,600	340,405	252,053	252,052	1,385,050	138,490
COST ADJUSTMENTS							
DEDUCTIONS	(87,600)	(87,600)					
ADDITIONS	142,664	142,664					
COST BY FUNCTION	2,510,714	142,664	340,405	252,053	252,052	1,385,050	138,490
REALLOCATE GEN ADMN		(142,664)	20,508	15,185	15,185	83,443	8,343
ALLOCABLE COSTS	2,510,714		360,913	267,238	267,237	1,468,493	146,833
DISALLOWED	(146,833)						(146,833)
NET ALLOCATED	2,363,881		360,913	267,238	267,237	1,468,493	0

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	28,156	0.15%	546
PROPERTY MANAGEMENT	10,527	0.06%	204
INFORMATION MANAGEMENT	27,734	0.15%	538
OPERATIONS MANAGEMENT	410	0.00%	8
MATERIALS MGMT	575,150	3.09%	11,147
BUILDING CODE	226	0.00%	4
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	1,210	0.01%	23
STATE REGISTER & DOCUMENTS	35,143	0.19%	681
MICROGRAPHICS	1,666	0.01%	32
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	55,439	0.30%	1,075
MOTOR POOL	32,816	0.18%	636
STATE PRINTER	3,499	0.02%	68
CENTRAL STORES	2,551	0.01%	49
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	100	0.00%	2
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	3,574	0.02%	69
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	1,120	0.01%	22
IISAC	0	0.00%	0
911 EMERGENCY	240	0.00%	5
RISK MGMT	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	31,945	0.17%	619
ANIMAL HEALTH BD	1,163	0.01%	23
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	20,266	0.11%	393
AUDITOR	2,715	0.01%	53
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	20,851	0.11%	404
COMMERCE	55,436	0.30%	1,074
COMMUNITY COLLEGE BD	19,186	0.10%	372
CORRECTIONS	102,636	0.55%	1,989
DISABILITY COUNCIL	516	0.00%	10
EDUCATION-CENTRAL OFFICE	117,748	0.63%	2,282
EDUCATION-FARIBAULT SCHOOLS	2,180	0.01%	42
EDUCATION-VO-TECH	4,451	0.02%	86
EMPLOYEE RELATIONS	377,099	2.03%	7,309
FINANCE	1,511,537	8.12%	29,296
HEALTH	63,479	0.34%	1,230
HEALTH LIC BDS			
MEDICAL EXAMINERS	14,441	0.08%	280
NURSING	38,921	0.21%	754
PHARMACY	4,268	0.02%	83
DENTISTRY	0	0.00%	0
CHIROPRACTORS	733	0.00%	14
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1,174	0.01%	23

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	1,236	0.01%	24
HIGHER ED COORD BD	9,573	0.05%	186
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	4,374	0.02%	85
HUMAN RIGHTS	240	0.00%	5
HUMAN SERVICES-CENTRAL OFFICE	3,837,338	20.61%	74,374
HUMAN SERVICES-INSTITUTIONS	10,094	0.05%	196
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	15	0.00%	0
IRON RANGE RESOURCES	702	0.00%	14
JOBS & TRAINING	386,804	2.08%	7,497
LABOR & INDUSTRY	14,608	0.08%	283
LEGISLATIVE AUDIT	73,793	0.40%	1,430
MEDIATION SVCS	1,403	0.01%	27
MILITARY AFFAIRS	669	0.00%	13
MUNICIPAL BOARD	253	0.00%	5
NATURAL RESOURCES	338,281	1.82%	6,556
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	38	0.00%	1
ELECTRICITY	10,480	0.06%	203
ARCHITECTS & ENG	6,742	0.04%	131
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	5,975	0.03%	116
PEACE OFFICERS	1,611	0.01%	31
PLANNING	8,885	0.05%	172
POLLUTION CONTROL	5,921	0.03%	115
PUB EMP RET ASSN	479	0.00%	9
PUBLIC SAFETY	4,126,551	22.16%	79,980
PUBLIC SERVICE	962	0.01%	19
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	33,688	0.18%	653
REVENUE	4,730,070	25.40%	91,677
SECRETARY OF STATE	9,467	0.05%	183
STATE RETIREMENT	232,848	1.25%	4,513
STATE UNIV SYSTEM	47,498	0.26%	921
TEACHERS RETIREMENT	72,235	0.39%	1,400
TRADE & ECON DEV	20,596	0.11%	399
TRANSPORTATION	1,367,451	7.34%	26,504
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	324	0.00%	6
WASTE MGMT BOARD	1,487	0.01%	29
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	5,603	0.03%	109
OTHER	82,644	0.44%	1,602
TOTAL	18,621,244	100.00%	360,913

ALLOCATION BASIS: F.Y. 1987 IMB USAGE
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	251	0.90%	2,393
PROPERTY MANAGEMENT	138	0.49%	1,316
INFORMATION MANAGEMENT	36	0.13%	343
OPERATIONS MANAGEMENT	0	0.00%	0
MATERIALS MGMT	1,381	4.93%	13,166
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	132	0.47%	1,258
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	11	0.04%	105
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	21	0.07%	200
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	384	1.37%	3,661
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	20	0.07%	191
ATTORNEY GENERAL	2,318	8.27%	22,099
AUDITOR	225	0.80%	2,145
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	537	1.92%	5,120
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	527	1.88%	5,024
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	216	0.77%	2,059
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	42	0.15%	400
EMPLOYEE RELATIONS	0	0.00%	0
FINANCE	2,620	9.35%	24,978
HEALTH	1,772	6.32%	16,894
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	56	0.20%	534
PHARMACY	4	0.01%	38
DENTISTRY	28	0.10%	267
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	252	0.90%	2,402
HIGHER ED COORD BD	2	0.01%	19
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1,001	3.57%	9,543
HUMAN RIGHTS	464	1.66%	4,424
HUMAN SERVICES-CENTRAL OFFICE	3,206	11.44%	30,565
HUMAN SERVICES-INSTITUTIONS	0	0.00%	0
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,549	12.66%	33,835
LABOR & INDUSTRY	3,996	14.26%	38,097
LEGISLATIVE AUDIT	339	1.21%	3,232
MEDIATION SVCS	27	0.10%	257
MILITARY AFFAIRS	668	2.38%	6,368
MUNICIPAL BOARD	91	0.32%	868
NATURAL RESOURCES	453	1.62%	4,319
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	2	0.01%	19
ELECTRICITY	153	0.55%	1,459
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	306	1.09%	2,917
PUB EMP RET ASSN	3	0.01%	29
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	242	0.86%	2,307
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	1,170	4.17%	11,154
SECRETARY OF STATE	401	1.43%	3,823
STATE RETIREMENT	4	0.01%	38
STATE UNIV SYSTEM	27	0.10%	257
TEACHERS RETIREMENT	2	0.01%	19
TRADE & ECON DEV	33	0.12%	315
TRANSPORTATION	5	0.02%	48
TRANSPORTATION REG BD	3	0.01%	29
TREASURER	512	1.83%	4,881
VETERANS AFFAIRS	0	0.00%	0
WASTE MGMT BOARD	81	0.29%	772
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	320	1.14%	3,051
TOTAL	28,031	100.00%	267,238

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-87
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	64	0.23%	617
PROPERTY MANAGEMENT	35	0.13%	337
INFORMATION MANAGEMENT	72	0.26%	694
OPERATIONS MANAGEMENT	10	0.04%	96
MATERIALS MGMT	180	0.65%	1,734
BUILDING CODE	40	0.14%	385
BUILDING CONSTRUCTION	20	0.07%	193
PLANT MGMT	71	0.26%	684
STATE REGISTER & DOCUMENTS	8	0.03%	77
MICROGRAPHICS	0	0.00%	0
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	24	0.09%	231
MOTOR POOL	27	0.10%	260
STATE PRINTER	42	0.15%	405
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	112	0.40%	1,079
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	636	2.29%	6,128
ANIMAL HEALTH BD	173	0.62%	1,667
ARTS BOARD	20	0.07%	193
ATTORNEY GENERAL	29	0.10%	279
AUDITOR	47	0.17%	453
CAPITOL AREA ARCH PLAN BD	6	0.02%	58
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	426	1.54%	4,104
COMMUNITY COLLEGE BD	1,906	6.87%	18,364
CORRECTIONS	1,086	3.92%	10,463
DISABILITY COUNCIL	11	0.04%	106
EDUCATION-CENTRAL OFFICE	970	3.50%	9,346
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	136	0.49%	1,310
FINANCE	204	0.74%	1,965
HEALTH	1,111	4.01%	10,704
HEALTH LIC BDS			
MEDICAL EXAMINERS	26	0.09%	251
NURSING	121	0.44%	1,166
PHARMACY	47	0.17%	453
DENTISTRY	37	0.13%	356
CHIROPRACTORS	9	0.03%	87
PSYCHOLOGY	14	0.05%	135
OPTOMETRY	9	0.03%	87
NURSING HOME ADM	15	0.05%	145
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	5	0.02%	48
VETERINARY MEDICINE	9	0.03%	87

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	84	0.30%	809
HIGHER ED COORD BD	25	0.09%	241
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	227	0.82%	2,187
HUMAN RIGHTS	33	0.12%	318
HUMAN SERVICES-CENTRAL OFFICE	1,010	3.64%	9,731
HUMAN SERVICES-INSTITUTIONS	2,138	7.71%	20,599
INDIAN AFFAIRS	6	0.02%	58
INVESTMENT BOARD	66	0.24%	636
IRON RANGE RESOURCES	10	0.04%	96
JOBS & TRAINING	1,423	5.13%	13,710
LABOR & INDUSTRY	284	1.02%	2,736
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	52	0.19%	501
MILITARY AFFAIRS	994	3.58%	9,577
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	1,352	4.87%	13,026
NON-HEALTH LIC BDS			
BOXING	13	0.05%	125
BARBERS	44	0.16%	424
ELECTRICITY	76	0.27%	732
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	6	0.02%	58
ACCOUNTANCY	27	0.10%	260
PEACE OFFICERS	41	0.15%	395
PLANNING	141	0.51%	1,358
POLLUTION CONTROL	283	1.02%	2,727
PUB EMP RET ASSN	71	0.26%	684
PUBLIC SAFETY	1,250	4.51%	12,043
PUBLIC SERVICE	89	0.32%	857
PUBLIC UTIL COMM	4	0.01%	39
RACING COMMISSION	0	0.00%	0
REVENUE	1,280	4.61%	12,332
SECRETARY OF STATE	149	0.54%	1,436
STATE RETIREMENT	144	0.52%	1,387
STATE UNIV SYSTEM	5,685	20.50%	54,773
TEACHERS RETIREMENT	118	0.43%	1,137
TRADE & ECON DEV	101	0.36%	973
TRANSPORTATION	2,259	8.14%	21,765
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	44	0.16%	424
VETERANS AFFAIRS	138	0.50%	1,330
WASTE MGMT BOARD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	130	0.47%	1,253
OTHER	182	0.66%	1,753
TOTAL	27,737	100.00%	267,237

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN F.Y. 1987
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	16,017	0.12%	1,763
PROPERTY MANAGEMENT	11,420	0.09%	1,257
INFORMATION MANAGEMENT	626,049	4.69%	68,913
OPERATIONS MANAGEMENT	5,902	0.04%	650
MATERIALS MGMT	15,821	0.12%	1,742
BUILDING CODE	11,160	0.08%	1,228
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	22,849	0.17%	2,515
STATE REGISTER & DOCUMENTS	8,576	0.06%	944
MICROGRAPHICS	1,619	0.01%	178
ELECTRONICS EQUIPMENT RENTAL	328	0.00%	36
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,363	0.03%	480
STATE PRINTER	6,141	0.05%	676
CENTRAL STORES	2,223	0.02%	245
FEDERAL SURPLUS	3,611	0.03%	397
RESOURCE RECOVERY	803	0.01%	88
COMMUTER VANS	98	0.00%	11
IMB	155,375	1.16%	17,103
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	151	0.00%	17
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,140	0.01%	125
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	1,655	0.01%	182
IISAC	0	0.00%	0
911 EMERGENCY	1,054,059	7.90%	116,026
RISK MGMT	0	0.00%	0
OTHER	241	0.00%	27
AGRICULTURE	186,291	1.40%	20,506
ANIMAL HEALTH BD	15,334	0.11%	1,688
ARTS BOARD	6,472	0.05%	712
ATTORNEY GENERAL	177,347	1.33%	19,522
AUDITOR	27,561	0.21%	3,034
CAPITOL AREA ARCH PLAN BD	699	0.01%	77
CHARITABLE GAMBLING	9,670	0.07%	1,064
COMMERCE	83,292	0.62%	9,168
COMMUNITY COLLEGE BD	606,110	4.54%	66,718
CORRECTIONS	460,496	3.45%	50,689
DISABILITY COUNCIL	5,371	0.04%	591
EDUCATION-CENTRAL OFFICE	191,170	1.43%	21,043
EDUCATION-FARIBAULT SCHOOLS	24,093	0.18%	2,652
EDUCATION-VO-TECH	43,962	0.33%	4,839
EMPLOYEE RELATIONS	36,682	0.27%	4,038
FINANCE	75,274	0.56%	8,286
HEALTH	293,800	2.20%	32,340
HEALTH LIC BDS			
MEDICAL EXAMINERS	5,230	0.04%	576
NURSING	4,614	0.03%	508
PHARMACY	3,275	0.02%	360
DENTISTRY	2,876	0.02%	317
CHIROPRACTORS	680	0.01%	75
PSYCHOLOGY	585	0.00%	64
OPTOMETRY	345	0.00%	38
NURSING HOME ADM	565	0.00%	62
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	248	0.00%	27
VETERINARY MEDICINE	531	0.00%	58

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	16,065	0.12%	1,768
HIGHER ED COORD BD	35,910	0.27%	3,953
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	69,820	0.52%	7,685
HUMAN RIGHTS	44,183	0.33%	4,863
HUMAN SERVICES-CENTRAL OFFICE	396,127	2.97%	43,604
HUMAN SERVICES-INSTITUTIONS	404,184	3.03%	44,491
INDIAN AFFAIRS	3,881	0.03%	427
INVESTMENT BOARD	15,292	0.11%	1,683
IRON RANGE RESOURCES	96,336	0.72%	10,604
JOBS & TRAINING	1,069,565	8.02%	117,733
LABOR & INDUSTRY	129,207	0.97%	14,223
LEGISLATIVE AUDIT	17,376	0.13%	1,913
MEDIATION SVCS	13,006	0.10%	1,432
MILITARY AFFAIRS	272,937	2.05%	30,044
MUNICIPAL BOARD	2,742	0.02%	302
NATURAL RESOURCES	872,332	6.54%	96,023
NON-HEALTH LIC BDS			
BOXING	586	0.00%	65
BARBERS	581	0.00%	64
ELECTRICITY	10,262	0.08%	1,130
ARCHITECTS & ENG	2,750	0.02%	303
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,197	0.01%	132
PEACE OFFICERS	5,192	0.04%	572
PLANNING	58,595	0.44%	6,450
POLLUTION CONTROL	222,352	1.67%	24,476
PUB EMP RET ASSN	23,633	0.18%	2,601
PUBLIC SAFETY	806,707	6.05%	88,799
PUBLIC SERVICE	40,805	0.31%	4,492
PUBLIC UTIL COMM	14,298	0.11%	1,574
RACING COMMISSION	9,525	0.07%	1,048
REVENUE	389,970	2.92%	42,926
SECRETARY OF STATE	6,664	0.05%	734
STATE RETIREMENT	6,991	0.05%	770
STATE UNIV SYSTEM	1,550,820	11.62%	170,708
TEACHERS RETIREMENT	16,834	0.13%	1,853
TRADE & ECON DEV	221,777	1.66%	24,412
TRANSPORTATION	1,349,761	10.12%	148,576
TRANSPORTATION REG BD	3,154	0.02%	347
TREASURER	3,486	0.03%	384
VETERANS AFFAIRS	48,344	0.36%	5,322
WASTE MGMT BOARD	25,744	0.19%	2,834
WRKRS COMP CT OF APPEALS	2,147	0.02%	236
ZOO	64,120	0.48%	7,058
OTHER	783,306	5.87%	86,224
TOTAL	13,340,738	100.00%	1,468,493

ALLOCATION BASIS: TELEPHONE CHARGES (OBJECT CODE 202) F.Y. 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS	RECORDS MANAGEMENT	FORMS MANAGEMENT	TELE- COMMUN
ADMINISTRATION					
ADMINISTRATIVE MANAGEMENT	5,319	546	2,393	617	1,763
PROPERTY MANAGEMENT	3,114	204	1,316	337	1,257
INFORMATION MANAGEMENT	70,488	538	343	694	68,913
OPERATIONS MANAGEMENT	754	8	0	96	650
MATERIALS MGMT	27,789	11,147	13,166	1,734	1,742
BUILDING CODE	1,617	4	0	385	1,228
BUILDING CONSTRUCTION	1,451	0	1,258	193	0
PLANT MGMT	3,222	23	0	684	2,515
STATE REGISTER & DOCUMENTS	1,702	681	0	77	944
MICROGRAPHICS	210	32	0	0	178
ELECTRONICS EQUIPMENT RENTAL	36	0	0	0	36
TELECOMMUNICATIONS	1,306	1,075	0	231	0
MOTOR POOL	1,376	636	0	260	480
STATE PRINTER	1,254	68	105	405	676
CENTRAL STORES	294	49	0	0	245
FEDERAL SURPLUS	397	0	0	0	397
RESOURCE RECOVERY	88	0	0	0	88
COMMUTER VANS	13	2	0	0	11
IMB	18,382	0	200	1,079	17,103
ADDRESSING & INSERT	0	0	0	0	0
MOVERS & DELIVERY	17	0	0	0	17
CENTRAL MNTNCE REV	0	0	0	0	0
CAPITOL PARKING	194	69	0	0	125
PROC SUR-LOCAL GOVT	0	0	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0	0
STATE SURPLUS	0	0	0	0	0
MGMT ANALYSIS-SP FD	204	22	0	0	182
IISAC	0	0	0	0	0
911 EMERGENCY	116,031	5	0	0	116,026
RISK MGMT	0	0	0	0	0
OTHER	27	0	0	0	27
AGRICULTURE	30,914	619	3,661	6,128	20,506
ANIMAL HEALTH BD	3,378	23	0	1,667	1,688
ARTS BOARD	1,096	0	191	193	712
ATTORNEY GENERAL	42,293	393	22,099	279	19,522
AUDITOR	5,685	53	2,145	453	3,034
CAPITOL AREA ARCH PLAN BD	135	0	0	58	77
CHARITABLE GAMBLING	1,468	404	0	0	1,064
COMMERCE	19,466	1,074	5,120	4,104	9,168
COMMUNITY COLLEGE BD	85,454	372	0	18,364	66,718
CORRECTIONS	68,165	1,989	5,024	10,463	50,689
DISABILITY COUNCIL	707	10	0	106	591
EDUCATION-CENTRAL OFFICE	34,730	2,282	2,059	9,346	21,043
EDUCATION-FARIBAULT SCHOOLS	2,694	42	0	0	2,652
EDUCATION-VO-TECH	5,325	86	400	0	4,839
EMPLOYEE RELATIONS	12,657	7,309	0	1,310	4,038
FINANCE	64,525	29,296	24,978	1,965	8,286
HEALTH	61,168	1,230	16,894	10,704	32,340
HEALTH LIC BDS					
MEDICAL EXAMINERS	1,107	280	0	251	576
NURSING	2,962	754	534	1,166	508
PHARMACY	934	83	38	453	360
DENTISTRY	940	0	267	356	317
CHIROPRACTORS	176	14	0	87	75
PSYCHOLOGY	199	0	0	135	64
OPTOMETRY	125	0	0	87	38
NURSING HOME ADM	207	0	0	145	62
SOCIAL WRK & MNTL HLTH	0	0	0	0	0
SOCIAL WRK LIC BD	0	0	0	0	0
MARR & FAMILY THERAPY BD	0	0	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0	0	0
PODIATRY	75	0	0	48	27
VETERINARY MEDICINE	168	23	0	87	58

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS	RECORDS MANAGEMENT	FORMS MANAGEMENT	TELE- COMMUN
HEARING EXAMINER	5,003	24	2,402	809	1,768
HIGHER ED COORD BD	4,399	186	19	241	3,953
HIGHER ED FAC AUTH	0	0	0	0	0
HOUSING FINANCE	19,500	85	9,543	2,187	7,685
HUMAN RIGHTS	9,610	5	4,424	318	4,863
HUMAN SERVICES-CENTRAL OFFICE	158,274	74,374	30,565	9,731	43,604
HUMAN SERVICES-INSTITUTIONS	65,286	196	0	20,599	44,491
INDIAN AFFAIRS	485	0	0	58	427
INVESTMENT BOARD	2,319	0	0	636	1,683
IRON RANGE RESOURCES	10,714	14	0	96	10,604
JOBS & TRAINING	172,775	7,497	33,835	13,710	117,733
LABOR & INDUSTRY	55,339	283	38,097	2,736	14,223
LEGISLATIVE AUDIT	6,575	1,430	3,232	0	1,913
MEDIATION SVCS	2,217	27	257	501	1,432
MILITARY AFFAIRS	46,002	13	6,368	9,577	30,044
MUNICIPAL BOARD	1,175	5	868	0	302
NATURAL RESOURCES	119,924	6,556	4,319	13,026	96,023
NON-HEALTH LIC BDS					
BOXING	190	0	0	125	65
BARBERS	508	1	19	424	64
ELECTRICITY	3,524	203	1,459	732	1,130
ARCHITECTS & ENG	434	131	0	0	303
ABSTRACTORS	58	0	0	58	0
ACCOUNTANCY	508	116	0	260	132
PEACE OFFICERS	998	31	0	395	572
PLANNING	7,980	172	0	1,358	6,450
POLLUTION CONTROL	30,235	115	2,917	2,727	24,476
PUB EMP RET ASSN	3,323	9	29	684	2,601
PUBLIC SAFETY	180,822	79,980	0	12,043	88,799
PUBLIC SERVICE	7,675	19	2,307	857	4,492
PUBLIC UTIL COMM	1,613	0	0	39	1,574
RACING COMMISSION	1,701	653	0	0	1,048
REVENUE	158,089	91,677	11,154	12,332	42,926
SECRETARY OF STATE	6,176	183	3,823	1,436	734
STATE RETIREMENT	6,708	4,513	38	1,387	770
STATE UNIV SYSTEM	226,659	921	257	54,773	170,708
TEACHERS RETIREMENT	4,409	1,400	19	1,137	1,853
TRADE & ECON DEV	26,099	399	315	973	24,412
TRANSPORTATION	196,893	26,504	48	21,765	148,576
TRANSPORTATION REG BD	376	0	29	0	347
TREASURER	5,689	0	4,881	424	384
VETERANS AFFAIRS	6,658	6	0	1,330	5,322
WASTE MGMT BOARD	3,635	29	772	0	2,834
WRKRS COMP CT OF APPEALS	236	0	0	0	236
ZOO	8,420	109	0	1,253	7,058
OTHER	92,630	1,602	3,051	1,753	86,224
TOTAL	2,363,881	360,913	267,238	267,237	1,468,493

STATE OF MINNESOTA
ADMINISTRATION - OPERATIONS MANAGEMENT
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:

- o 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. 1987 postage charges.
- o Employee Assistance provides assistance to employees with medical, psychiatric or other personal problems. Costs have been allocated based on each unit's authorized positions for fiscal year 1989.

Ref.: FMC 74-4, Attachment B, paragraphs B.1, 9 and 24.

SCHEDULE 5.2
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1989		980,520
DEDUCTIONS:		
EQUIPMENT	(10,100)	
TOTAL DEDUCTIONS		(10,100)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	8,390	
ADMIN-ADMINISTRATIVE MGMT	125,029	
ADMIN-PROPERTY MGMT	1,234	
ADMIN-INFORMATION MGMT	754	
TOTAL ADDITIONS		135,407
TOTAL TO BE ALLOCATED		1,105,827

SCHEDULE 5.3
BUDGET 1988

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GEN ADMN	CENTRAL MAIL	EMPLOYEE ASSIST	OTHER
WAGES & BENEFITS					
SALARIES & WAGES	582,120		233,520	233,100	115,500
OTHER EXPENSE & COST					
SERVICES	375,600		151,600	99,000	125,000
SUPPLIES	12,700		3,300	5,200	4,200
EQUIPMENT	10,100	10,100			
DEPARTMENTAL EXPEND	980,520	10,100	388,420	337,300	244,700
COST ADJUSTMENTS					
DEDUCTIONS	(10,100)	(10,100)			
ADDITIONS	135,407	135,407			
COST BY FUNCTION	1,105,827	135,407	388,420	337,300	244,700
REALLOCATE ADMN	0	(135,407)	54,198	47,065	34,144
ALLOCABLE COSTS	1,105,827	0	442,618	384,365	278,844
DISALLOWED	(278,844)				(278,844)
NET ALLOCATED	826,983	0	442,618	384,365	0

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	1,676	0.02%	108
PROPERTY MANAGEMENT	3,543	0.05%	228
INFORMATION MANAGEMENT	2,870	0.04%	185
OPERATIONS MANAGEMENT	7,861	0.11%	505
MATERIALS MGMT	46,707	0.68%	3,003
BUILDING CODE	10,934	0.16%	703
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	663	0.01%	43
STATE REGISTER & DOCUMENTS	39,155	0.57%	2,517
MICROGRAPHICS	345	0.01%	22
ELECTRONICS EQUIPMENT RENTAL	69	0.00%	4
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	496	0.01%	32
STATE PRINTER	2,022	0.03%	130
CENTRAL STORES	1,213	0.02%	78
FEDERAL SURPLUS	3,106	0.05%	200
RESOURCE RECOVERY	157	0.00%	10
COMMUTER VANS	0	0.00%	0
IMB	2,132	0.03%	137
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,622	0.02%	104
PROC SUR-LOCAL GOVT	38	0.00%	2
RECORDS MGMT-LOCAL GOVT	982	0.01%	63
STATE SURPLUS	528	0.01%	34
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
OTHER	3,998	0.06%	257
AGRICULTURE	101,024	1.47%	6,495
ANIMAL HEALTH BD	7,858	0.11%	505
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	56,850	0.83%	3,655
AUDITOR	14,690	0.21%	944
CAPITOL AREA ARCH PLAN BD	207	0.00%	13
CHARITABLE GAMBLING	15,916	0.23%	1,023
COMMERCE	101,022	1.47%	6,495
COMMUNITY COLLEGE BD	54,143	0.79%	3,481
CORRECTIONS	29,122	0.42%	1,872
DISABILITY COUNCIL	10,547	0.15%	678
EDUCATION-CENTRAL OFFICE	325,247	4.72%	20,911
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	86,363	1.25%	5,553
EMPLOYEE RELATIONS	54,055	0.79%	3,475
FINANCE	170,024	2.47%	10,931
HEALTH	16,947	0.25%	1,090
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,686	0.05%	237
NURSING	13,634	0.20%	877
PHARMACY	0	0.00%	0
DENTISTRY	5,373	0.08%	345
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	582	0.01%	37
HIGHER ED COORD BD	94,565	1.37%	6,080
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	52,273	0.76%	3,361
HUMAN RIGHTS	16,179	0.24%	1,040
HUMAN SERVICES-CENTRAL OFFICE	833,277	12.10%	53,574
HUMAN SERVICES-INSTITUTIONS	0	0.00%	0
INDIAN AFFAIRS	319	0.00%	21
INVESTMENT BOARD	1,796	0.03%	115
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	6,541	0.10%	421
LABOR & INDUSTRY	124,844	1.81%	8,027
LEGISLATIVE AUDIT	3,584	0.05%	230
MEDIATION SVCS	7,891	0.11%	507
MILITARY AFFAIRS	20	0.00%	1
MUNICIPAL BOARD	919	0.01%	59
NATURAL RESOURCES	389,053	5.65%	25,014
NON-HEALTH LIC BDS			
BOXING	275	0.00%	18
BARBERS	2,685	0.04%	173
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	312	0.00%	20
ACCOUNTANCY	9,860	0.14%	634
PEACE OFFICERS	4,886	0.07%	314
PLANNING	33,264	0.48%	2,139
POLLUTION CONTROL	7,960	0.12%	512
PUB EMP RET ASSN	270,817	3.93%	17,412
PUBLIC SAFETY	1,679,836	24.40%	108,003
PUBLIC SERVICE	7,452	0.11%	479
PUBLIC UTIL COMM	4,768	0.07%	307
RACING COMMISSION	794	0.01%	51
REVENUE	1,118,902	16.25%	71,938
SECRETARY OF STATE	51,403	0.75%	3,305
STATE RETIREMENT	70,229	1.02%	4,515
STATE UNIV SYSTEM	66,421	0.96%	4,270
TEACHERS RETIREMENT	131,399	1.91%	8,448
TRADE & ECON DEV	351,342	5.10%	22,589
TRANSPORTATION	187,756	2.73%	12,072
TRANSPORTATION REG BD	3,036	0.04%	199
TREASURER	980	0.01%	63
VETERANS AFFAIRS	4,597	0.07%	296
WASTE MGMT BOARD	6,489	0.09%	417
WRKRS COMP CT OF APPEALS	1,552	0.02%	100
ZOO	0	0.00%	0
OTHER	138,578	2.01%	8,912
TOTAL	6,884,321	100.00%	442,618

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE F.Y. 1987
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	44.0	0.13%	486
PROPERTY MANAGEMENT	31.0	0.09%	343
INFORMATION MANAGEMENT	44.6	0.13%	493
OPERATIONS MANAGEMENT	24.0	0.07%	265
MATERIALS MGMT	52.0	0.15%	575
BUILDING CODE	24.0	0.07%	265
BUILDING CONSTRUCTION	7.0	0.02%	77
PLANT MGMT	165.6	0.48%	1,830
STATE REGISTER & DOCUMENTS	19.5	0.06%	216
MICROGRAPHICS	17.5	0.05%	193
ELECTRONICS EQUIPMENT RENTAL	3.1	0.01%	34
TELECOMMUNICATIONS	8.2	0.02%	91
MOTOR POOL	17.4	0.05%	192
STATE PRINTER	49.9	0.14%	551
CENTRAL STORES	14.0	0.04%	155
FEDERAL SURPLUS	7.0	0.02%	77
RESOURCE RECOVERY	3.0	0.01%	33
COMMUTER VANS	0.6	0.00%	7
IMB	271.3	0.78%	2,998
ADDRESSING & INSERT	5.8	0.02%	75
MOVERS & DELIVERY	11.2	0.03%	124
CENTRAL MNTNCE REV	6.8	0.02%	75
CAPITOL PARKING	8.6	0.02%	95
PROC SUR-LOCAL GOVT	1.8	0.01%	20
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	4.0	0.01%	44
IISAC	0.0	0.00%	0
911 EMERGENCY	3.0	0.01%	33
RISK MGMT	0.0	0.00%	0
OTHER	3.2	0.01%	35
AGRICULTURE	473.8	1.36%	5,236
ANIMAL HEALTH BD	36.0	0.10%	398
ARTS BOARD	15.0	0.04%	166
ATTORNEY GENERAL	349.5	1.00%	3,863
AUDITOR	124.0	0.36%	1,370
CAPITOL AREA ARCH PLAN BD	3.0	0.01%	33
CHARITABLE GAMBLING	15.0	0.04%	166
COMMERCE	241.0	0.69%	2,663
COMMUNITY COLLEGE BD	2,465.0	7.09%	27,243
CORRECTIONS	1,863.2	5.36%	20,592
DISABILITY COUNCIL	10.0	0.03%	111
EDUCATION-CENTRAL OFFICE	390.4	1.12%	4,315
EDUCATION-FARIBAULT SCHOOLS	193.5	0.56%	2,139
EDUCATION-VO-TECH	115.1	0.33%	1,272
EMPLOYEE RELATIONS	154.0	0.44%	1,702
FINANCE	129.0	0.37%	1,426
HEALTH	822.1	2.36%	9,086
HEALTH LIC BDS			
MEDICAL EXAMINERS	17.0	0.05%	188
NURSING	19.5	0.06%	216
PHARMACY	7.0	0.02%	77
DENTISTRY	5.5	0.02%	61
CHIROPRACTORS	3.1	0.01%	34
PSYCHOLOGY	3.3	0.01%	36
OPTOMETRY	0.5	0.00%	6
NURSING HOME ADM	2.0	0.01%	22
SOCIAL WRK & MNTL HLTH	7.0	0.02%	77
SOCIAL WRK LIC BD	1.0	0.00%	11
MARR & FAMILY THERAPY BD	0.3	0.00%	3
UNLIC MNTL HLTH PROV BD	1.0	0.00%	11
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	1.0	0.00%	11

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	70.5	0.20%	779
HIGHER ED COORD BD	78.5	0.23%	868
HIGHER ED FAC AUTH	2.0	0.01%	22
HOUSING FINANCE	129.0	0.37%	1,426
HUMAN RIGHTS	66.5	0.19%	735
HUMAN SERVICES-CENTRAL OFFICE	848.2	2.44%	9,375
HUMAN SERVICES-INSTITUTIONS	5,529.7	15.90%	61,113
INDIAN AFFAIRS	9.0	0.03%	99
INVESTMENT BOARD	25.0	0.07%	276
IRON RANGE RESOURCES	123.0	0.35%	1,359
JOBS & TRAINING	2,343.5	6.74%	25,900
LABOR & INDUSTRY	341.0	0.98%	3,769
LEGISLATIVE AUDIT	72.0	0.21%	796
MEDIATION SVCS	26.0	0.07%	287
MILITARY AFFAIRS	324.8	0.93%	3,590
MUNICIPAL BOARD	4.0	0.01%	44
NATURAL RESOURCES	1,742.0	5.01%	19,252
NON-HEALTH LIC BDS			
BOXING	1.5	0.00%	17
BARBERS	3.0	0.01%	33
ELECTRICITY	18.0	0.05%	199
ARCHITECTS & ENG	6.0	0.02%	66
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	5.0	0.01%	55
PEACE OFFICERS	9.0	0.03%	99
PLANNING	110.0	0.32%	1,216
POLLUTION CONTROL	537.0	1.54%	5,935
PUB EMP RET ASSN	71.0	0.20%	785
PUBLIC SAFETY	1,686.4	4.85%	18,638
PUBLIC SERVICE	132.3	0.38%	1,462
PUBLIC UTIL COMM	35.0	0.10%	387
RACING COMMISSION	10.0	0.03%	111
REVENUE	1,182.2	3.40%	13,065
SECRETARY OF STATE	60.5	0.17%	669
STATE RETIREMENT	41.6	0.12%	460
STATE UNIV SYSTEM	4,542.6	13.06%	50,204
TEACHERS RETIREMENT	57.6	0.17%	637
TRADE & ECON DEV	208.7	0.60%	2,307
TRANSPORTATION	4,652.0	13.38%	51,413
TRANSPORTATION REG BD	8.0	0.02%	88
TREASURER	12.0	0.03%	133
VETERANS AFFAIRS	466.5	1.34%	5,156
WASTE MGMT BOARD	57.0	0.16%	630
WRKRS COMP CT OF APPEALS	15.0	0.04%	166
ZOO	162.0	0.47%	1,790
OTHER	637.0	1.83%	7,038
TOTAL	34,778.6	100.00%	384,365

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1989
SOURCE: LAWS OF 1987

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	594	108	486
PROPERTY MANAGEMENT	571	228	343
INFORMATION MANAGEMENT	678	185	493
OPERATIONS MANAGEMENT	770	505	265
MATERIALS MGMT	3,578	3,003	575
BUILDING CODE	968	703	265
BUILDING CONSTRUCTION	77	0	77
PLANT MGMT	1,873	43	1,830
STATE REGISTER & DOCUMENTS	2,733	2,517	216
MICROGRAPHICS	215	22	193
ELECTRONICS EQUIPMENT RENTAL	38	4	34
TELECOMMUNICATIONS	91	0	91
MOTOR POOL	224	32	192
STATE PRINTER	681	130	551
CENTRAL STORES	233	78	155
FEDERAL SURPLUS	277	200	77
RESOURCE RECOVERY	43	10	33
COMMUTER VANS	7	0	7
IMB	3,135	137	2,998
ADDRESSING & INSERT	75	0	75
MOVERS & DELIVERY	124	0	124
CENTRAL MNTNCE REV	75	0	75
CAPITOL PARKING	199	104	95
PROC SUR-LOCAL GOVT	22	2	20
RECORDS MGMT-LOCAL GOVT	63	63	0
STATE SURPLUS	34	34	0
MGMT ANALYSIS-SP FD	44	0	44
IISAC	0	0	0
911 EMERGENCY	33	0	33
RISK MGMT	0	0	0
OTHER	292	257	35
AGRICULTURE	11,731	6,495	5,236
ANIMAL HEALTH BD	903	505	398
ARTS BOARD	166	0	166
ATTORNEY GENERAL	7,518	3,655	3,863
AUDITOR	2,314	944	1,370
CAPITOL AREA ARCH PLAN BD	46	13	33
CHARITABLE GAMBLING	1,189	1,023	166
COMMERCE	9,158	6,495	2,663
COMMUNITY COLLEGE BD	30,724	3,481	27,243
CORRECTIONS	22,464	1,872	20,592
DISABILITY COUNCIL	789	678	111
EDUCATION-CENTRAL OFFICE	25,226	20,911	4,315
EDUCATION-FARIBAUT SCHOOLS	2,139	0	2,139
EDUCATION-VO-TECH	6,825	5,553	1,272
EMPLOYEE RELATIONS	5,177	3,475	1,702
FINANCE	12,357	10,931	1,426
HEALTH	10,176	1,090	9,086
HEALTH LIC BDS			
MEDICAL EXAMINERS	425	237	188
NURSING	1,093	877	216
PHARMACY	77	0	77
DENTISTRY	406	345	61
CHIROPRACTORS	34	0	34
PSYCHOLOGY	36	0	36
OPTOMETRY	6	0	6
NURSING HOME ADM	22	0	22
SOCIAL WRK & MNTL HLTH	77	0	77
SOCIAL WRK LIC BD	11	0	11
MARR & FAMILY THERAPY BD	3	0	3
UNLIC MNTL HLTH PROV BD	11	0	11
PODIATRY	0	0	0
VETERINARY MEDICINE	11	0	11

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
HEARING EXAMINER	816	37	779
HIGHER ED COORD BD	6,948	6,080	868
HIGHER ED FAC AUTH	22	0	22
HOUSING FINANCE	4,787	3,361	1,426
HUMAN RIGHTS	1,775	1,040	735
HUMAN SERVICES-CENTRAL OFFICE	62,949	53,574	9,375
HUMAN SERVICES-INSTITUTIONS	61,113	0	61,113
INDIAN AFFAIRS	120	21	99
INVESTMENT BOARD	391	115	276
IRON RANGE RESOURCES	1,359	0	1,359
JOBS & TRAINING	26,321	421	25,900
LABOR & INDUSTRY	11,796	8,027	3,769
LEGISLATIVE AUDIT	1,026	230	796
MEDIATION SVCS	794	507	287
MILITARY AFFAIRS	3,591	1	3,590
MUNICIPAL BOARD	103	59	44
NATURAL RESOURCES	44,266	25,014	19,252
NON-HEALTH LIC BDS			
BOXING	35	18	17
BARBERS	206	173	33
ELECTRICITY	199	0	199
ARCHITECTS & ENG	66	0	66
ABSTRACTORS	20	20	0
ACCOUNTANCY	689	634	55
PEACE OFFICERS	413	314	99
PLANNING	3,355	2,139	1,216
POLLUTION CONTROL	6,447	512	5,935
PUB EMP RET ASSN	18,197	17,412	785
PUBLIC SAFETY	126,641	108,003	18,638
PUBLIC SERVICE	1,941	479	1,462
PUBLIC UTIL COMM	694	307	387
RACING COMMISSION	162	51	111
REVENUE	85,003	71,938	13,065
SECRETARY OF STATE	3,974	3,305	669
STATE RETIREMENT	4,975	4,515	460
STATE UNIV SYSTEM	54,474	4,270	50,204
TEACHERS RETIREMENT	9,085	8,448	637
TRADE & ECON DEV	24,896	22,589	2,307
TRANSPORTATION	63,485	12,072	51,413
TRANSPORTATION REG BD	287	199	88
TREASURER	196	63	133
VETERANS AFFAIRS	5,452	296	5,156
WASTE MGMT BOARD	1,047	417	630
WRKRS COMP CT OF APPEALS	266	100	166
ZOO	1,790	0	1,790
OTHER	15,950	8,912	7,038
TOTAL	826,983	442,618	384,365

STATE OF MINNESOTA
ADMINISTRATION - MATERIALS MANAGEMENT
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:

- o Procurement - costs of central purchasing have been allocated based on the number of encumbrance transactions (A44) processed in F.Y. 1987. Contract Management is included with Procurement.
- o 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 June 30, 1987.

Ref.: FMC 74-4, Attachment B, paragraphs B.1, 9 and 24.

SCHEDULE 6.2
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1989		2,610,455
DEDUCTIONS:		
EQUIPMENT	(1,200)	
TOTAL DEDUCTIONS		(1,200)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	4,452	
ADMIN-ADMINISTRATIVE MGMT	63,209	
ADMIN-PROPERTY MGMT	2,468	
ADMIN-INFORMATION MGMT	27,789	
ADMIN-OPERATIONS MGMT	3,578	
TOTAL ADDITIONS		101,496
TOTAL TO BE ALLOCATED		2,710,751

SCHEDULE 6.3
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GEN ADMN	INVENTORY MGMT	PROGRMNT	MTLS SVCS & DIST
WAGES & BENEFITS					
SALARIES & WAGES	1,685,355	411,786	82,913	1,084,988	105,668
OTHER EXPENSE & COST					
SERVICES	904,300	232,700	79,500	592,100	
SUPPLIES	19,600	19,600			
EQUIPMENT	1,200	1,200			
DEPARTMENTAL EXPEND	2,610,455	665,286	162,413	1,677,088	105,668
COST ADJUSTMENTS					
DEDUCTIONS	(1,200)	(1,200)			
ADDITIONS	101,496	101,496			
COST BY FUNCTION	2,710,751	765,582	162,413	1,677,088	105,668
REALLOCATE ADMN	0	(765,582)	63,923	660,070	41,589
ALLOCABLE COSTS	2,710,751	0	226,336	2,337,158	147,257
DISALLOWED	(147,257)				(147,257)
NET ALLOCATED	2,563,494	0	226,336	2,337,158	0

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	107	0.06%	146
PROPERTY MANAGEMENT	42	0.03%	57
INFORMATION MANAGEMENT	260	0.16%	354
OPERATIONS MANAGEMENT	53	0.03%	72
MATERIALS MGMT	65	0.04%	88
BUILDING CODE	52	0.03%	71
BUILDING CONSTRUCTION	378	0.23%	514
PLANT MGMT	863	0.52%	1,174
STATE REGISTER & DOCUMENTS	72	0.04%	98
MICROGRAPHICS	39	0.02%	53
ELECTRONICS EQUIPMENT RENTAL	374	0.22%	509
TELECOMMUNICATIONS	15	0.01%	20
MOTOR POOL	1,160	0.70%	1,578
STATE PRINTER	175	0.11%	238
CENTRAL STORES	22	0.01%	30
FEDERAL SURPLUS	17	0.01%	23
RESOURCE RECOVERY	2	0.00%	3
COMMUTER VANS	30	0.02%	41
IMB	4,269	2.57%	5,808
ADDRESSING & INSERT	8	0.00%	11
MOVERS & DELIVERY	31	0.02%	42
CENTRAL MNTNCE REV	2	0.00%	3
CAPITOL PARKING	4	0.00%	5
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
OTHER	407	0.24%	554
AGRICULTURE	1,260	0.76%	1,714
ANIMAL HEALTH BD	34	0.02%	46
ARTS BOARD	17	0.01%	23
ATTORNEY GENERAL	3,347	2.01%	4,554
AUDITOR	97	0.06%	132
CAPITOL AREA ARCH PLAN BD	3	0.00%	4
CHARITABLE GAMBLING	47	0.03%	64
COMMERCE	433	0.26%	589
COMMUNITY COLLEGE BD	16,420	9.87%	22,339
CORRECTIONS	7,231	4.35%	9,838
DISABILITY COUNCIL	30	0.02%	41
EDUCATION-CENTRAL OFFICE	1,210	0.73%	1,646
EDUCATION-FARIBAULT SCHOOLS	627	0.38%	853
EDUCATION-VO-TECH	576	0.35%	784
EMPLOYEE RELATIONS	162	0.10%	220
FINANCE	246	0.15%	335
HEALTH	2,417	1.45%	3,288
HEALTH LIC BDS			
MEDICAL EXAMINERS	47	0.03%	64
NURSING	32	0.02%	44
PHARMACY	18	0.01%	24
DENTISTRY	18	0.01%	24
CHIROPRACTORS	2	0.00%	3
PSYCHOLOGY	3	0.00%	4
OPTOMETRY	4	0.00%	5
NURSING HOME ADM	6	0.00%	8
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	5	0.00%	7

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	212	0.13%	288
HIGHER ED COORD BD	140	0.08%	190
HIGHER ED FAC AUTH	9	0.01%	12
HOUSING FINANCE	594	0.36%	808
HUMAN RIGHTS	88	0.05%	120
HUMAN SERVICES-CENTRAL OFFICE	1,690	1.02%	2,299
HUMAN SERVICES-INSTITUTIONS	8,327	5.01%	11,329
INDIAN AFFAIRS	23	0.01%	31
INVESTMENT BOARD	57	0.03%	78
IRON RANGE RESOURCES	927	0.56%	1,261
JOBS & TRAINING	7,790	4.68%	10,598
LABOR & INDUSTRY	657	0.39%	894
LEGISLATIVE AUDIT	216	0.13%	294
MEDIATION SVCS	78	0.05%	106
MILITARY AFFAIRS	861	0.52%	1,171
MUNICIPAL BOARD	7	0.00%	10
NATURAL RESOURCES	28,382	17.06%	38,614
NON-HEALTH LIC BDS			
BOXING	1	0.00%	1
BARBERS	6	0.00%	8
ELECTRICITY	31	0.02%	42
ARCHITECTS & ENG	15	0.01%	20
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	23	0.01%	31
PEACE OFFICERS	28	0.02%	38
PLANNING	545	0.33%	741
POLLUTION CONTROL	1,677	1.01%	2,282
PUB EMP RET ASSN	28	0.02%	38
PUBLIC SAFETY	10,282	6.18%	13,989
PUBLIC SERVICE	420	0.25%	571
PUBLIC UTIL COMM	75	0.05%	102
RACING COMMISSION	46	0.03%	63
REVENUE	1,711	1.03%	2,328
SECRETARY OF STATE	157	0.09%	214
STATE RETIREMENT	62	0.04%	84
STATE UNIV SYSTEM	30,923	18.59%	42,071
TEACHERS RETIREMENT	138	0.08%	188
TRADE & ECON DEV	707	0.42%	962
TRANSPORTATION	23,024	13.34%	31,324
TRANSPORTATION REG BD	20	0.01%	27
TREASURER	58	0.03%	79
VETERANS AFFAIRS	1,204	0.72%	1,638
WASTE MGMT BOARD	40	0.02%	54
WRKRS COMP CT OF APPEALS	49	0.03%	67
ZOO	1,298	0.78%	1,766
OTHER	998	0.60%	1,360
TOTAL	166,363	100.00%	226,336

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-87
SOURCE: FIXED ASSET SUMMARY REPORT

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	79	0.16%	3,784
PROPERTY MANAGEMENT	8	0.02%	383
INFORMATION MANAGEMENT	217	0.44%	10,393
OPERATIONS MANAGEMENT	56	0.11%	2,682
MATERIALS MGMT	25	0.05%	1,197
BUILDING CODE	31	0.06%	1,485
BUILDING CONSTRUCTION	1,086	2.23%	52,011
PLANT MGMT	251	0.51%	12,021
STATE REGISTER & DOCUMENTS	85	0.17%	4,071
MICROGRAPHICS	26	0.05%	1,245
ELECTRONICS EQUIPMENT RENTAL	324	0.66%	15,517
TELECOMMUNICATIONS	91	0.19%	4,358
MOTOR POOL	218	0.45%	10,441
STATE PRINTER	39	0.08%	1,868
CENTRAL STORES	100	0.20%	4,789
FEDERAL SURPLUS	6	0.01%	287
RESOURCE RECOVERY	2	0.00%	96
COMMUTER VANS	5	0.01%	239
IMB	441	0.90%	21,121
ADDRESSING & INSERT	6	0.01%	287
MOVERS & DELIVERY	4	0.01%	192
CENTRAL MNTNCE REV	6	0.01%	287
CAPITOL PARKING	15	0.03%	718
PROC SUR-LOCAL GOVT	2	0.00%	96
RECORDS MGMT-LOCAL GOVT	3	0.01%	144
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	6	0.01%	287
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	9	0.02%	431
OTHER	109	0.22%	5,220
AGRICULTURE	2,483	5.09%	118,917
ANIMAL HEALTH BD	21	0.04%	1,006
ARTS BOARD	207	0.42%	9,914
ATTORNEY GENERAL	157	0.32%	7,519
AUDITOR	59	0.12%	2,826
CAPITOL AREA ARCH PLAN BD	19	0.04%	910
CHARITABLE GAMBLING	30	0.06%	1,437
COMMERCE	153	0.31%	7,322
COMMUNITY COLLEGE BD	2,789	5.72%	133,572
CORRECTIONS	2,422	4.96%	115,996
DISABILITY COUNCIL	16	0.03%	766
EDUCATION-CENTRAL OFFICE	646	1.32%	30,939
EDUCATION-FARIBAUTL SCHOOLS	164	0.34%	7,854
EDUCATION-VO-TECH	171	0.35%	8,190
EMPLOYEE RELATIONS	113	0.23%	5,412
FINANCE	167	0.34%	7,998
HEALTH	1,511	3.10%	72,366
HEALTH LIC BDS			
MEDICAL EXAMINERS	15	0.03%	718
NURSING	12	0.02%	575
PHARMACY	7	0.01%	335
DENTISTRY	11	0.02%	527
CHIROPRACTORS	5	0.01%	239
PSYCHOLOGY	9	0.02%	431
OPTOMETRY	9	0.02%	431
NURSING HOME ADM	4	0.01%	192
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	1	0.00%	48
VETERINARY MEDICINE	6	0.01%	287

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	191	0.39%	9,147
HIGHER ED COORD BD	185	0.38%	8,860
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	134	0.27%	6,418
HUMAN RIGHTS	67	0.14%	3,209
HUMAN SERVICES-CENTRAL OFFICE	1,230	2.52%	58,908
HUMAN SERVICES-INSTITUTIONS	2,224	4.56%	106,513
INDIAN AFFAIRS	10	0.02%	479
INVESTMENT BOARD	66	0.14%	3,161
IRON RANGE RESOURCES	579	1.19%	27,730
JOBS & TRAINING	2,821	5.78%	135,105
LABOR & INDUSTRY	317	0.65%	15,182
LEGISLATIVE AUDIT	38	0.08%	1,820
MEDIATION SVCS	56	0.11%	2,682
MILITARY AFFAIRS	167	0.34%	7,998
MUNICIPAL BOARD	34	0.07%	1,628
NATURAL RESOURCES	4,550	9.32%	217,911
NON-HEALTH LIC BDS			
BOXING	1	0.00%	48
BARBERS	5	0.01%	239
ELECTRICITY	38	0.08%	1,820
ARCHITECTS & ENG	9	0.02%	431
ABSTRACTORS	1	0.00%	48
ACCOUNTANCY	17	0.03%	814
PEACE OFFICERS	16	0.03%	766
PLANNING	209	0.43%	10,010
POLLUTION CONTROL	626	1.28%	29,981
PUB EMP RET ASSN	195	0.40%	9,339
PUBLIC SAFETY	2,685	5.50%	128,592
PUBLIC SERVICE	286	0.59%	13,697
PUBLIC UTIL COMM	38	0.08%	1,820
RACING COMMISSION	51	0.10%	2,443
REVENUE	600	1.23%	28,736
SECRETARY OF STATE	46	0.09%	2,203
STATE RETIREMENT	49	0.10%	2,347
STATE UNIV SYSTEM	6,228	12.76%	298,275
TEACHERS RETIREMENT	35	0.07%	1,676
TRADE & ECON DEV	1,113	2.28%	53,304
TRANSPORTATION	7,893	16.17%	378,016
TRANSPORTATION REG BD	4	0.01%	192
TREASURER	31	0.06%	1,485
VETERANS AFFAIRS	224	0.46%	10,728
WASTE MGMT BOARD	61	0.13%	2,921
WRKRS COMP CT OF APPEALS	18	0.04%	862
ZOO	128	0.26%	6,130
OTHER	1,067	2.19%	51,101
TOTAL	48,800	100.00%	2,337,158

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1987
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MGMT	PROCURE- MENT
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	3,930	146	3,784
PROPERTY MANAGEMENT	440	57	383
INFORMATION MANAGEMENT	10,747	354	10,393
OPERATIONS MANAGEMENT	2,754	72	2,682
MATERIALS MGMT	1,285	88	1,197
BUILDING CODE	1,556	71	1,485
BUILDING CONSTRUCTION	52,525	514	52,011
PLANT MGMT	13,195	1,174	12,021
STATE REGISTER & DOCUMENTS	4,169	98	4,071
MICROGRAPHICS	1,298	53	1,245
ELECTRONICS EQUIPMENT RENTAL	16,026	509	15,517
TELECOMMUNICATIONS	4,378	20	4,358
MOTOR POOL	12,019	1,578	10,441
STATE PRINTER	2,106	238	1,868
CENTRAL STORES	4,819	30	4,789
FEDERAL SURPLUS	310	23	287
RESOURCE RECOVERY	99	3	96
COMMUTER VANS	280	41	239
IMB	26,929	5,808	21,121
ADDRESSING & INSERT	298	11	287
MOVERS & DELIVERY	234	42	192
CENTRAL MNTNCE REV	290	3	287
CAPITOL PARKING	723	5	718
PROC SUR-LOCAL GOVT	96	0	96
RECORDS MGMT-LOCAL GOVT	144	0	144
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	287	0	287
IISAC	0	0	0
911 EMERGENCY	0	0	0
RISK MGMT	431	0	431
OTHER	5,774	554	5,220
AGRICULTURE	120,631	1,714	118,917
ANIMAL HEALTH BD	1,052	46	1,006
ARTS BOARD	9,937	23	9,914
ATTORNEY GENERAL	12,073	4,554	7,519
AUDITOR	2,958	132	2,826
CAPITOL AREA ARCH PLAN BD	914	4	910
CHARITABLE GAMBLING	1,501	64	1,437
COMMERCE	7,917	589	7,328
COMMUNITY COLLEGE BD	155,911	22,339	133,572
CORRECTIONS	125,834	9,838	115,996
DISABILITY COUNCIL	807	41	766
EDUCATION-CENTRAL OFFICE	32,585	1,646	30,939
EDUCATION-FARIBAULT SCHOOLS	8,707	853	7,854
EDUCATION-VO-TECH	8,974	784	8,190
EMPLOYEE RELATIONS	5,632	220	5,412
FINANCE	8,333	335	7,998
HEALTH	75,654	3,288	72,366
HEALTH LIC BDS			
MEDICAL EXAMINERS	782	64	718
NURSING	619	44	575
PHARMACY	359	24	335
DENTISTRY	551	24	527
CHIROPRACTORS	242	3	239
PSYCHOLOGY	435	4	431
OPTOMETRY	436	5	431
NURSING HOME ADM	200	8	192
SOCIAL WRK & MNTL HLTH	0	0	0
SOCIAL WRK LIC BD	0	0	0
MARR & FAMILY THERAPY BD	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0
PODIATRY	48	0	48
VETERINARY MEDICINE	294	7	287

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MGMT	PROCURE- MENT
HEARING EXAMINER	9,435	288	9,147
HIGHER ED COORD BD	9,050	190	8,860
HIGHER ED FAC AUTH	12	12	0
HOUSING FINANCE	7,226	808	6,418
HUMAN RIGHTS	3,329	120	3,209
HUMAN SERVICES-CENTRAL OFFICE	61,207	2,299	58,908
HUMAN SERVICES-INSTITUTIONS	117,842	11,329	106,513
INDIAN AFFAIRS	510	31	479
INVESTMENT BOARD	3,239	78	3,161
IRON RANGE RESOURCES	28,991	1,261	27,730
JOBS & TRAINING	145,703	10,598	135,105
LABOR & INDUSTRY	16,076	894	15,182
LEGISLATIVE AUDIT	2,114	294	1,820
MEDIATION SVCS	2,788	106	2,682
MILITARY AFFAIRS	9,169	1,171	7,998
MUNICIPAL BOARD	1,638	10	1,628
NATURAL RESOURCES	256,525	38,614	217,911
NON-HEALTH LIC BDS			
BOXING	49	1	48
BARBERS	247	8	239
ELECTRICITY	1,862	42	1,820
ARCHITECTS & ENG	451	20	431
ABSTRACTORS	48	0	48
ACCOUNTANCY	845	31	814
PEACE OFFICERS	804	38	766
PLANNING	10,751	741	10,010
POLLUTION CONTROL	32,263	2,282	29,981
PUB EMP RET ASSN	9,377	38	9,339
PUBLIC SAFETY	142,581	13,989	128,592
PUBLIC SERVICE	14,268	571	13,697
PUBLIC UTIL COMM	1,922	102	1,820
RACING COMMISSION	2,506	63	2,443
REVENUE	31,064	2,328	28,736
SECRETARY OF STATE	2,417	214	2,203
STATE RETIREMENT	2,431	84	2,347
STATE UNIV SYSTEM	340,346	42,071	298,275
TEACHERS RETIREMENT	1,864	188	1,676
TRADE & ECON DEV	54,266	962	53,304
TRANSPORTATION	409,340	31,324	378,016
TRANSPORTATION REG BD	219	27	192
TREASURER	1,564	79	1,485
VETERANS AFFAIRS	12,366	1,538	10,728
WASTE MGMT BOARD	2,975	54	2,921
WRKRS COMP CT OF APPEALS	929	67	862
ZOO	7,896	1,766	6,130
OTHER	52,461	1,360	51,101
TOTAL	2,563,494	226,336	2,337,158

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 (which includes personnel and accounting services). Costs of the commissioner's office have been allocated to the divisions within the department based on authorized positions for F.Y. 1989.

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

SCHEDULE 7.2
BUDGET 1989

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y.1989		911,070
DEDUCTIONS:		
EQUIPMENT	(11,000)	
TOTAL DEDUCTIONS		(11,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	26,982	
ADMN-PROPERTY MGMT	4,320	
ADMN-INFORMATION MGMT	64,525	
ADMN-OPERATIONS MGMT	12,357	
ADMN-MATERIALS MGMT	8,333	
TOTAL ALLOCATED ADDITIONS		116,517
TOTAL TO BE ALLOCATED		1,016,587

SCHEDULE 7.3
BUDGET 1989

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	DEPT ADMN
WAGES & BENEFITS			
SALARY & WAGES	562,170		562,170
OTHER EXPENSE & COST			
SERVICES	304,200		304,200
SUPPLIES	33,700		33,700
EQUIPMENT	11,000	11,000	
DEPARTMENTAL EXPENDITURES	911,070	11,000	900,070
COST ADJUSTMENTS			
DEDUCTIONS	(11,000)	(11,000)	
ADDITIONS	116,517	116,517	
COST BY FUNCTION	1,016,587	116,517	900,070
REALLOCATE ADMN	0	(116,517)	116,517
ALLOCABLE COSTS	1,016,587	0	1,016,587
DISALLOWED			
NET ALLOCATED	1,016,587	0	1,016,587

SCHEDULE 7.4
BUDGET 1989

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	30	23.62%	240,139
FIN-ACCOUNTING	53	41.73%	424,245
FIN-OTHER	30	23.62%	240,139
FIN-FIS MGMT/ADMN	14	11.02%	112,064
TOTAL	127	100.00%	1,016,587

ALLOCATION BASIS: F.Y. 1989 AUTHORIZED COMPLEMENT
SOURCE: LAWS OF 1987

SCHEDULE 7.5
BUDGET 1989

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	240,139	240,139
FIN-ACCOUNTING	424,245	424,245
FIN-OTHER	240,139	240,139
FIN-FISCAL MGMT/ADMN	112,064	112,064
TOTAL ALLOCATED	1,016,587	1,016,587

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 executive budget officer 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. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in F.Y. 1987. Executive budget officer's salaries are allocated only to the agencies to which they are assigned. A portion of the controllers duties includes policy and analysis which is considered general government and disallowed for plan purposes. The unit also performs certain functions relating to support of the state legislative process which have been disallowed as general government.

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. These functions are allowable for plan purposes and have been allocated based on the number of allotment accounts (AIDs) in the state accounting system as of September 17, 1987.

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

SCHEDULE 8.2
BUDGET 1989

STATE OF MINNESOTA

FINANCE-BUDGET

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1989	1,644,975
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DEDUCTIONS:

EQUIPMENT	(5,600)
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TOTAL DEDUCTIONS	(5,600)
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ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT/ADMN	240,139
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TOTAL ALLOCATED ADDITIONS	240,139
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TOTAL TO BE ALLOCATED	1,879,514
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SCHEDULE 8.3
BUDGET 1989

STATE OF MINNESOTA

FINANCE-BUDGET

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	BUDGET CONTROL	BUDGET SUPPORT	GENERAL GOV'T
WAGES & BENEFITS					
SALARY AND WAGES	1,515,675		822,437	295,392	397,846
OTHER EXPENSE AND COST					
SERVICES	123,700		8,492	111,100	4,108
SUPPLIES	0		0	0	0
EQUIPMENT	5,600	5,600			
DEPARTMENTAL EXPENDITURES	1,644,975	5,600	830,929	406,492	401,954
COST ADJUSTMENTS					
DEDUCTIONS	(5,600)	(5,600)			
ADDITIONS	240,139	240,139			
COST BY FUNCTION	1,879,514	240,139	830,929	406,492	401,954
REALLOCATE ADMINISTRATION	0	(240,139)	121,716	59,544	58,879
ALLOCABLE COSTS	1,879,514	0	952,645	466,036	460,833
DISALLOWED	(460,833)				(460,833)
NET ALLOCATED	1,418,681		952,645	466,036	0

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,159	0.08%	178
PROPERTY MANAGEMENT	697	0.03%	57
INFORMATION MANAGEMENT	3,244	0.13%	267
OPERATIONS MANAGEMENT	13,157	0.51%	1,082
MATERIALS MGMT	1,274	0.05%	105
BUILDING CODE	867	0.03%	71
BUILDING CONSTRUCTION	637	0.02%	52
PLANT MGMT	8,900	0.35%	732
STATE REGISTER & DOCUMENTS	4,318	0.17%	355
MICROGRAPHICS	1,585	0.06%	130
ELECTRONICS EQUIPMENT RENTAL	1,872	0.07%	154
TELECOMMUNICATIONS	17,616	0.69%	1,449
MOTOR POOL	22,669	0.88%	1,864
STATE PRINTER	14,223	0.55%	1,170
CENTRAL STORES	18,018	0.70%	1,482
FEDERAL SURPLUS	1,579	0.06%	130
RESOURCE RECOVERY	371	0.01%	31
COMMUTER VANS	601	0.02%	49
IMB	10,925	0.43%	898
ADDRESSING & INSERT	790	0.03%	65
MOVERS & DELIVERY	974	0.04%	80
CENTRAL MNTNCE REV	1,524	0.06%	125
CAPITOL PARKING	1,882	0.07%	155
PROC SUR-LOCAL GOVT	76	0.00%	6
RECORDS MGMT-LOCAL GOVT	183	0.01%	15
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.02%	40
IISAC	78	0.00%	6
911 EMERGENCY	472	0.02%	39
RISK MGMT	195	0.01%	16
OTHER	138925	0.29%	621
AGRICULTURE	46,771	1.82%	3,846
ANIMAL HEALTH BD	2,125	0.08%	175
ARTS BOARD	2,865	0.11%	236
ATTORNEY GENERAL	18,710	0.73%	1,539
AUDITOR	4,648	0.18%	382
CAPITOL AREA ARCH PLAN BD	726	0.03%	60
CHARITABLE GAMBLING	1,917	0.07%	158
COMMERCE	44,381	1.73%	3,650
COMMUNITY COLLEGE BD	115,987	4.52%	9,538
CORRECTIONS	110,987	4.32%	9,127
DISABILITY COUNCIL	1,329	0.05%	109
EDUCATION-CENTRAL OFFICE	87,662	3.41%	7,209
EDUCATION-FARIBAUT SCHOOLS	5,439	0.21%	447
EDUCATION-VO-TECH	18,144	0.71%	1,492
EMPLOYEE RELATIONS	10,611	0.41%	873
FINANCE	29,424	1.15%	2,420
HEALTH	64,793	2.52%	5,328
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.10%	218
NURSING	3,538	0.14%	291
PHARMACY	1,680	0.07%	138
DENTISTRY	1,676	0.07%	138
CHIROPRACTORS	673	0.03%	55
PSYCHOLOGY	958	0.04%	79
OPTOMETRY	460	0.02%	38
NURSING HOME ADM	683	0.03%	56
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	290	0.01%	24
VETERINARY MEDICINE	505	0.02%	42

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	5,409	0.21%	445
HIGHER ED COORD BD	10,456	0.41%	860
HIGHER ED FAC AUTH	35	0.00%	3
HOUSING FINANCE	12,750	0.50%	1,049
HUMAN RIGHTS	2,961	0.12%	244
HUMAN SERVICES-CENTRAL OFFICE	94,340	3.67%	7,758
HUMAN SERVICES-INSTITUTIONS	87,941	3.43%	7,232
INDIAN AFFAIRS	1,171	0.05%	96
INVESTMENT BOARD	1,779	0.07%	146
IRON RANGE RESOURCES	19,398	0.76%	1,595
JOBS & TRAINING	234,975	9.15%	19,324
LABOR & INDUSTRY	76,365	2.97%	6,280
LEGISLATIVE AUDIT	1,762	0.07%	145
MEDIATION SVCS	1,741	0.07%	143
MILITARY AFFAIRS	15,311	0.60%	1,259
MUNICIPAL BOARD	831	0.03%	68
NATURAL RESOURCES	227,623	8.87%	18,719
NON-HEALTH LIC BDS			
BOXING	416	0.02%	34
BARBERS	1,174	0.05%	97
ELECTRICITY	3,934	0.15%	324
ARCHITECTS & ENG	2,326	0.09%	191
ABSTRACTORS	145	0.01%	12
ACCOUNTANCY	1,850	0.07%	152
PEACE OFFICERS	1,983	0.08%	163
PLANNING	8,953	0.35%	736
POLLUTION CONTROL	26,466	1.03%	2,176
PUB EMP RET ASSN	5,786	0.23%	476
PUBLIC SAFETY	427,111	16.64%	35,124
PUBLIC SERVICE	7,072	0.28%	582
PUBLIC UTIL COMM	1,931	0.08%	159
RACING COMMISSION	3,141	0.12%	258
REVENUE	64,659	2.52%	5,317
SECRETARY OF STATE	9,191	0.36%	756
STATE RETIREMENT	3,843	0.15%	316
STATE UNIV SYSTEM	137,090	5.34%	11,274
TEACHERS RETIREMENT	2,586	0.10%	213
TRADE & ECON DEV	33,076	1.29%	2,720
TRANSPORTATION	210,672	8.21%	17,325
TRANSPORTATION REG BD	424	0.02%	35
TREASURER	561	0.02%	46
VETERANS AFFAIRS	22,885	0.89%	1,882
WASTE MGMT BOARD	2,085	0.08%	171
WRKRS COMP CT OF APPEALS	529	0.02%	44
ZOO	21,724	0.85%	1,787
OTHER	52,413	2.04%	4,310
TOTAL	2,567,429	100.00%	211,138

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	805	178	627
PROPERTY MANAGEMENT	259	57	202
INFORMATION MANAGEMENT	1,209	267	942
OPERATIONS MANAGEMENT	4,900	1,082	3,818
MATERIALS MGMT	475	105	370
BUILDING CODE	322	71	251
BUILDING CONSTRUCTION	237	52	185
PLANT MGMT	3,315	732	2,583
STATE REGISTER & DOCUMENTS	1,608	355	1,253
MICROGRAPHICS	590	130	460
ELECTRONICS EQUIPMENT RENTAL	697	154	543
TELECOMMUNICATIONS	6,561	1,449	5,112
MOTOR POOL	8,442	1,864	6,578
STATE PRINTER	5,298	1,170	4,128
CENTRAL STORES	6,711	1,482	5,229
FEDERAL SURPLUS	588	130	458
RESOURCE RECOVERY	139	31	108
COMMUTER VANS	223	49	174
IMB	4,068	898	3,170
ADDRESSING & INSERT	294	65	229
MOVERS & DELIVERY	362	80	282
CENTRAL MNTNCE REV	567	125	442
CAPITOL PARKING	702	155	547
PROC SUR-LOCAL GOVT	28	6	22
RECORDS MGMT-LOCAL GOVT	68	15	53
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	181	40	141
IISAC	29	6	23
911 EMERGENCY	176	39	137
RISK MGMT	73	16	57
OTHER	2,812	621	2,191
AGRICULTURE	34,664	3,846	30,818
ANIMAL HEALTH BD	1,575	175	1,400
ARTS BOARD	2,287	236	2,051
ATTORNEY GENERAL	6,969	1,539	5,430
AUDITOR	1,731	382	1,349
CAPITOL AREA ARCH PLAN BD	270	60	210
CHARITABLE GAMBLING	1,422	158	1,264
COMMERCE	35,424	3,650	31,774
COMMUNITY COLLEGE BD	62,141	9,538	52,603
CORRECTIONS	26,371	9,127	17,244
DISABILITY COUNCIL	681	109	572
EDUCATION-CENTRAL OFFICE	24,430	7,209	17,221
EDUCATION-FARIBAUT SCHOOLS	1,515	447	1,068
EDUCATION-VO-TECH	9,721	1,492	8,229
EMPLOYEE RELATIONS	3,952	873	3,079
FINANCE	10,959	2,420	8,539
HEALTH	46,331	5,328	41,003
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,135	218	917
NURSING	1,516	291	1,225
PHARMACY	719	138	581
DENTISTRY	718	138	580
CHIROPRACTORS	288	55	233
PSYCHOLOGY	411	79	332
OPTOMETRY	197	38	159
NURSING HOME ADM	293	56	237
SOCIAL WRK & MNTL HLTH	0	0	0
SOCIAL WRK LIC BD	0	0	0
MARR & FAMILY THERAPY BD	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0
PODIATRY	124	24	100
VETERINARY MEDICINE	217	42	175

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
HEARING EXAMINER	2,773	445	2,328
HIGHER ED COORD BD	5,602	860	4,742
HIGHER ED FAC AUTH	19	3	16
HOUSING FINANCE	4,781	1,049	3,732
HUMAN RIGHTS	1,518	244	1,274
HUMAN SERVICES-CENTRAL OFFICE	43,920	7,758	36,162
HUMAN SERVICES-INSTITUTIONS	37,674	7,232	30,442
INDIAN AFFAIRS	600	96	504
INVESTMENT BOARD	662	146	516
IRON RANGE RESOURCES	6,534	1,595	4,939
JOBS & TRAINING	55,832	19,324	36,508
LABOR & INDUSTRY	39,147	6,280	32,867
LEGISLATIVE AUDIT	661	145	516
MEDIATION SVCS	892	143	749
MILITARY AFFAIRS	7,849	1,259	6,590
MUNICIPAL BOARD	663	68	595
NATURAL RESOURCES	76,684	18,719	57,965
NON-HEALTH LIC BDS			
BOXING	332	34	298
BARBERS	938	97	841
ELECTRICITY	3,141	324	2,817
ARCHITECTS & ENG	1,856	191	1,665
ABSTRACTORS	116	12	104
ACCOUNTANCY	1,477	152	1,325
PEACE OFFICERS	461	163	298
PLANNING	3,334	736	2,598
POLLUTION CONTROL	8,916	2,176	6,740
PUB EMP RET ASSN	3,129	476	2,653
PUBLIC SAFETY	99,493	35,124	64,369
PUBLIC SERVICE	5,645	582	5,063
PUBLIC UTIL COMM	1,542	159	1,383
RACING COMMISSION	731	258	473
REVENUE	24,238	5,317	18,921
SECRETARY OF STATE	3,423	756	2,667
STATE RETIREMENT	2,079	316	1,763
STATE UNIV SYSTEM	74,143	11,274	62,869
TEACHERS RETIREMENT	1,398	213	1,185
TRADE & ECON DEV	12,399	2,720	9,679
TRANSPORTATION	49,074	17,325	31,749
TRANSPORTATION REG BD	98	35	63
TREASURER	208	46	162
VETERANS AFFAIRS	11,732	1,882	9,850
WASTE MGMT BOARD	702	171	531
WRKRS COMP CT OF APPEALS	272	44	228
ZOO	7,319	1,787	5,532
OTHER	20,838	4,310	16,528
TOTAL	952,645	211,138	741,507

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	23	0.33%	1,544
PROPERTY MANAGEMENT	4	0.06%	268
INFORMATION MANAGEMENT	7	0.10%	470
OPERATIONS MANAGEMENT	7	0.10%	470
MATERIALS MGMT	7	0.10%	470
BUILDING CODE	4	0.06%	268
BUILDING CONSTRUCTION	30	0.43%	2,013
PLANT MGMT	11	0.16%	738
STATE REGISTER & DOCUMENTS	4	0.06%	268
MICROGRAPHICS	2	0.03%	134
ELECTRONICS EQUIPMENT RENTAL	2	0.03%	134
TELECOMMUNICATIONS	3	0.04%	201
MOTOR POOL	2	0.03%	134
STATE PRINTER	3	0.04%	201
CENTRAL STORES	4	0.06%	268
FEDERAL SURPLUS	1	0.01%	67
RESOURCE RECOVERY	2	0.03%	134
COMMUTER VANS	1	0.01%	67
TRNG	17	0.24%	1,141
ADDRESSING & INSERT	1	0.01%	67
MOVERS & DELIVERY	1	0.01%	67
CENTRAL MNTNCE REV	1	0.01%	67
CAPITOL PARKING	3	0.04%	201
PROC SUR-LOCAL GOVT	3	0.04%	201
RECORDS MGMT-LOCAL GOVT	1	0.01%	67
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	2	0.03%	134
IISAC	1	0.01%	67
911 EMERGENCY	1	0.01%	67
RISK MGMT	2	0.03%	134
OTHER	13	0.19%	872
AGRICULTURE	122	1.76%	8,188
ANIMAL HEALTH BD	11	0.16%	738
ARTS BOARD	35	0.50%	2,349
ATTORNEY GENERAL	61	0.88%	4,094
AUDITOR	10	0.14%	671
CAPITOL AREA ARCH PLAN BD	3	0.04%	201
CHARITABLE GAMBLING	2	0.03%	134
COMMERCE	34	0.49%	2,282
COMMUNITY COLLEGE BD	79	1.14%	5,302
CORRECTIONS	611	8.80%	41,006
DISABILITY COUNCIL	7	0.10%	470
EDUCATION-CENTRAL OFFICE	382	5.50%	25,637
EDUCATION-FARIBAULT SCHOOLS	53	0.76%	3,557
EDUCATION-VO-TECH	163	2.35%	10,939
EMPLOYEE RELATIONS	30	0.43%	2,013
FINANCE	17	0.24%	1,141
HEALTH	460	6.62%	30,872
HEALTH LIC BDS			
MEDICAL EXAMINERS	3	0.04%	201
NURSING	3	0.04%	201
PHARMACY	3	0.04%	201
DENTISTRY	3	0.04%	201
CHIROPRACTORS	4	0.06%	268
PSYCHOLOGY	2	0.03%	134
OPTOMETRY	2	0.03%	134
NURSING HOME ADM	3	0.04%	201
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	2	0.03%	134
VETERINARY MEDICINE	3	0.04%	201

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	7	0.10%	470
HIGHER ED COORD BD	42	0.60%	2,819
HIGHER ED FAC AUTH	1	0.01%	67
HOUSING FINANCE	54	0.78%	3,624
HUMAN RIGHTS	21	0.30%	1,409
HUMAN SERVICES-CENTRAL OFFICE	330	4.75%	22,147
HUMAN SERVICES-INSTITUTIONS	347	5.00%	23,288
INDIAN AFFAIRS	18	0.26%	1,208
INVESTMENT BOARD	31	0.45%	2,081
IRON RANGE RESOURCES	99	1.43%	6,644
JOBS & TRAINING	126	1.81%	8,456
LABOR & INDUSTRY	117	1.68%	7,852
LEGISLATIVE AUDIT	5	0.07%	336
MEDIATION SVCS	5	0.07%	336
MILITARY AFFAIRS	50	0.72%	3,356
MUNICIPAL BOARD	3	0.04%	201
NATURAL RESOURCES	1,159	16.69%	77,785
NON-HEALTH LIC BDS			
BOXING	2	0.03%	134
BARBERS	2	0.03%	134
ELECTRICITY	5	0.07%	336
ARCHITECTS & ENG	2	0.03%	134
ABSTRACTORS	2	0.03%	134
ACCOUNTANCY	2	0.03%	134
PEACE OFFICERS	2	0.03%	134
PLANNING	56	0.81%	3,758
POLLUTION CONTROL	283	4.08%	18,993
PUB EMP RET ASSN	9	0.13%	604
PUBLIC SAFETY	238	3.43%	15,973
PUBLIC SERVICE	42	0.60%	2,819
PUBLIC UTIL COMM	6	0.09%	403
RACING COMMISSION	34	0.49%	2,282
REVENUE	288	4.15%	19,329
SECRETARY OF STATE	21	0.30%	1,409
STATE RETIREMENT	14	0.20%	940
STATE UNIV SYSTEM	70	1.01%	4,698
TEACHERS RETIREMENT	3	0.04%	201
TRADE & ECON DEV	110	1.58%	7,382
TRANSPORTATION	458	6.60%	30,738
TRANSPORTATION REG BD	1	0.01%	67
TREASURER	4	0.06%	268
VETERANS AFFAIRS	70	1.01%	4,698
WASTE MGMT BOARD	24	0.35%	1,611
WRKRS COMP CT OF APPEALS	2	0.03%	134
ZOO	84	1.21%	5,638
OTHER	424	6.11%	28,468
TOTAL	6,944	100.00%	466,036

ALLOCATION BASIS: NUMBER OF AIDs (ALLOTMENT ACCOUNTS) 9-05-87
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,349	805	1,544
PROPERTY MANAGEMENT	527	259	268
INFORMATION MANAGEMENT	1,679	1,209	470
OPERATIONS MANAGEMENT	5,370	4,900	470
MATERIALS MGMT	945	475	470
BUILDING CODE	590	322	268
BUILDING CONSTRUCTION	2,250	237	2,013
PLANT MGMT	4,053	3,315	738
STATE REGISTER & DOCUMENTS	1,876	1,608	268
MICROGRAPHICS	724	590	134
ELECTRONICS EQUIPMENT RENTAL	831	697	134
TELECOMMUNICATIONS	6,762	6,561	201
MOTOR POOL	8,576	8,442	134
STATE PRINTER	5,499	5,298	201
CENTRAL STORES	6,979	6,711	268
FEDERAL SURPLUS	655	588	67
RESOURCE RECOVERY	273	139	134
COMMUTER VANS	290	223	67
IMB	5,209	4,068	1,141
ADDRESSING & INSERT	361	294	67
MOVERS & DELIVERY	429	362	67
CENTRAL MNTNCE REV	634	567	67
CAPITOL PARKING	903	702	201
PROC SUR-LOCAL GOVT	229	28	201
RECORDS MGMT-LOCAL GOVT	135	68	67
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	315	181	134
IISAC	96	29	67
911 EMERGENCY	243	176	67
RISK MGMT	207	73	134
OTHER	3,684	2,812	872
AGRICULTURE	42,852	34,664	8,188
ANIMAL HEALTH BD	2,313	1,575	738
ARTS BOARD	4,636	2,287	2,349
ATTORNEY GENERAL	11,063	6,969	4,094
AUDITOR	2,402	1,731	671
CAPITOL AREA ARCH PLAN BD	471	270	201
CHARITABLE GAMBLING	1,556	1,422	134
COMMERCE	37,706	35,424	2,282
COMMUNITY COLLEGE BD	67,443	62,141	5,302
CORRECTIONS	67,377	26,371	41,006
DISABILITY COUNCIL	1,151	681	470
EDUCATION-CENTRAL OFFICE	50,067	24,430	25,637
EDUCATION-FARIBAUTL SCHOOLS	5,072	1,515	3,557
EDUCATION-VO-TECH	20,660	9,721	10,939
EMPLOYEE RELATIONS	5,965	3,952	2,013
FINANCE	12,100	10,959	1,141
HEALTH	77,203	46,331	30,872
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,336	1,135	201
NURSING	1,717	1,516	201
PHARMACY	920	719	201
DENTISTRY	919	718	201
CHIROPRACTORS	556	288	268
PSYCHOLOGY	545	411	134
OPTOMETRY	331	197	134
NURSING HOME ADM	494	293	201
SOCIAL WRK & MNTL HLTH	0	0	0
SOCIAL WRK LIC BD	0	0	0
MARR & FAMILY THERAPY BD	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0
PODIATRY	258	124	134
VETERINARY MEDICINE	418	217	201

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HEARING EXAMINER	3,243	2,773	470
HIGHER ED COORD BD	8,421	5,602	2,819
HIGHER ED FAC AUTH	86	19	67
HOUSING FINANCE	8,405	4,781	3,624
HUMAN RIGHTS	2,927	1,518	1,409
HUMAN SERVICES-CENTRAL OFFICE	66,067	43,920	22,147
HUMAN SERVICES-INSTITUTIONS	60,962	37,674	23,288
INDIAN AFFAIRS	1,808	600	1,208
INVESTMENT BOARD	2,743	662	2,081
IRON RANGE RESOURCES	13,178	6,534	6,644
JOBS & TRAINING	64,288	55,832	8,456
LABOR & INDUSTRY	46,999	39,147	7,852
LEGISLATIVE AUDIT	997	661	336
MEDIATION SVCS	1,228	892	336
MILITARY AFFAIRS	11,205	7,849	3,356
MUNICIPAL BOARD	864	663	201
NATURAL RESOURCES	154,469	76,684	77,785
NON-HEALTH LIC BDS			
BOXING	466	332	134
BARBERS	1,072	938	134
ELECTRICITY	3,477	3,141	336
ARCHITECTS & ENG	1,990	1,856	134
ABSTRACTORS	250	116	134
ACCOUNTANCY	1,611	1,477	134
PEACE OFFICERS	595	461	134
PLANNING	7,092	3,334	3,758
POLLUTION CONTROL	27,909	8,916	18,993
PUB EMP RET ASSN	3,733	3,129	604
PUBLIC SAFETY	115,466	99,493	15,973
PUBLIC SERVICE	8,464	5,645	2,819
PUBLIC UTIL COMM	1,945	1,542	403
RACING COMMISSION	3,013	731	2,282
REVENUE	43,567	24,238	19,329
SECRETARY OF STATE	4,832	3,423	1,409
STATE RETIREMENT	3,019	2,079	940
STATE UNIV SYSTEM	78,841	74,143	4,698
TEACHERS RETIREMENT	1,599	1,398	201
TRADE & ECON DEV	19,781	12,399	7,382
TRANSPORTATION	79,812	49,074	30,738
TRANSPORTATION REG BD	165	98	67
TREASURER	476	208	268
VETERANS AFFAIRS	16,430	11,732	4,698
WASTE MGMT BOARD	2,313	702	1,611
WRKRS COMP CT OF APPEALS	406	272	134
ZOO	12,957	7,319	5,638
OTHER	49,306	20,838	28,468
TOTAL	1,418,681	952,645	466,036

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 F.Y. 1987.

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

SCHEDULE 9.2
BUDGET 1989

STATE OF MINNESOTA
FINANCE-ACCOUNTING
COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1989	3,596,030
DEDUCTIONS:	
EQUIPMENT	(3,000)
TOTAL DEDUCTIONS	(3,000)
ALLOCATED ADDITIONS:	
FIN-FISCAL MGMT/ADMN	424,245
TOTAL ALLOCATED ADDITIONS	424,245
TOTAL TO BE ALLOCATED	4,017,275

SCHEDULE 9.3
BUDGET 1989

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	ACCOUNTING SERVICES	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	1,926,330		1,816,146	110,184
OTHER EXPENSE & COST				
SERVICES	1,655,600		1,560,900	94,700
SUPPLIES	11,100		10,465	635
EQUIPMENT	3,000	3,000		
DEPARTMENTAL EXPEND	3,596,030	3,000	3,387,511	205,519
COST ADJUSTMENTS				
DEDUCTIONS	(3,000)	(3,000)		
ADDITIONS	424,245	424,245		
COST BY FUNCTION	4,017,275	424,245	3,387,511	205,519
REALLOCATE ADMN	0	(424,245)	399,978	24,267
ALLOCABLE COSTS	4,017,275	0	3,787,489	229,786
DISALLOWED	(229,786)			(229,786)
NET ALLOCATED	3,787,489	0	3,787,489	0

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,159	0.08%	3,185
PROPERTY MANAGEMENT	697	0.03%	1,028
INFORMATION MANAGEMENT	3,244	0.13%	4,786
OPERATIONS MANAGEMENT	13,157	0.51%	19,409
MATERIALS MGMT	1,274	0.05%	1,879
BUILDING CODE	867	0.03%	1,279
BUILDING CONSTRUCTION	637	0.02%	940
PLANT MGMT	8,900	0.35%	13,129
STATE REGISTER & DOCUMENTS	4,318	0.17%	6,370
MICROGRAPHICS	1,585	0.06%	2,338
ELECTRONICS EQUIPMENT RENTAL	1,872	0.07%	2,762
TELECOMMUNICATIONS	17,616	0.69%	25,987
MOTOR POOL	22,669	0.88%	33,441
STATE PRINTER	14,223	0.55%	20,982
CENTRAL STORES	18,018	0.70%	26,580
FEDERAL SURPLUS	1,579	0.06%	2,329
RESOURCE RECOVERY	371	0.01%	547
COMMUTER VANS	601	0.02%	887
IMB	10,925	0.43%	16,117
ADDRESSING & INSERT	790	0.03%	1,165
MOVERS & DELIVERY	974	0.04%	1,437
CENTRAL MNTNCE REV	1,524	0.06%	2,248
CAPITOL PARKING	1,882	0.07%	2,776
PROC SUR-LOCAL GOVT	76	0.00%	112
RECORDS MGMT-LOCAL GOVT	183	0.01%	270
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.02%	718
IISAC	78	0.00%	115
911 EMERGENCY	473	0.02%	698
RISK MGMT	195	0.01%	288
OTHER	7,551	0.29%	11,139
AGRICULTURE	46,771	1.82%	68,997
ANIMAL HEALTH BD	2,125	0.08%	3,135
ARTS BOARD	2,865	0.11%	4,226
ATTORNEY GENERAL	18,710	0.73%	27,601
AUDITOR	4,648	0.18%	6,857
CAPITOL AREA ARCH PLAN BD	726	0.03%	1,071
CHARITABLE GAMBLING	1,917	0.07%	2,828
COMMERCE	44,381	1.73%	65,471
COMMUNITY COLLEGE BD	115,987	4.52%	171,105
CORRECTIONS	110,987	4.32%	163,729
DISABILITY COUNCIL	1,329	0.05%	1,961
EDUCATION-CENTRAL OFFICE	87,662	3.41%	129,320
EDUCATION-FARIBAUTL SCHOOLS	5,439	0.21%	8,024
EDUCATION-VO-TECH	18,144	0.71%	26,766
EMPLOYEE RELATIONS	10,611	0.41%	15,653
FINANCE	29,424	1.15%	43,406
HEALTH	64,793	2.52%	95,583
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.10%	3,906
NURSING	3,538	0.14%	5,219
PHARMACY	1,680	0.07%	2,478
DENTISTRY	1,676	0.07%	2,472
CHIROPRACTORS	673	0.03%	993
PSYCHOLOGY	958	0.04%	1,413
OPTOMETRY	460	0.02%	679
NURSING HOME ADM	683	0.03%	1,008
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	290	0.01%	428
VETERINARY MEDICINE	505	0.02%	745

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	5,409	0.21%	7,979
HIGHER ED COORD BD	10,456	0.41%	15,425
HIGHER ED FAC AUTH	35	0.00%	52
HOUSING FINANCE	12,750	0.50%	18,809
HUMAN RIGHTS	2,961	0.12%	4,368
HUMAN SERVICES-CENTRAL OFFICE	94,340	3.67%	139,171
HUMAN SERVICES-INSTITUTIONS	87,941	3.43%	129,731
INDIAN AFFAIRS	1,171	0.05%	1,727
INVESTMENT BOARD	1,779	0.07%	2,624
IRON RANGE RESOURCES	19,398	0.76%	28,616
JOBS & TRAINING	234,975	9.15%	346,637
LABOR & INDUSTRY	76,365	2.97%	112,654
LEGISLATIVE AUDIT	1,762	0.07%	2,599
MEDIATION SVCS	1,741	0.07%	2,568
MILITARY AFFAIRS	15,311	0.60%	22,587
MUNICIPAL BOARD	831	0.03%	1,226
NATURAL RESOURCES	227,623	8.87%	335,791
NON-HEALTH LIC BDS			
BOXING	416	0.02%	614
BARBERS	1,174	0.05%	1,732
ELECTRICITY	3,934	0.15%	5,803
ARCHITECTS & ENG	2,326	0.09%	3,431
ABSTRACTORS	145	0.01%	214
ACCOUNTANCY	1,850	0.07%	2,729
PEACE OFFICERS	1,983	0.08%	2,925
PLANNING	8,953	0.35%	13,208
POLLUTION CONTROL	26,466	1.03%	39,043
PUB EMP RET ASSN	5,786	0.23%	8,536
PUBLIC SAFETY	427,111	16.64%	630,077
PUBLIC SERVICE	7,072	0.28%	10,433
PUBLIC UTIL COMM	1,931	0.08%	2,849
RACING COMMISSION	3,141	0.12%	4,634
REVENUE	64,659	2.52%	95,385
SECRETARY OF STATE	9,191	0.36%	13,559
STATE RETIREMENT	3,843	0.15%	5,669
STATE UNIV SYSTEM	137,090	5.34%	202,236
TEACHERS RETIREMENT	2,586	0.10%	3,815
TRADE & ECON DEV	33,076	1.29%	48,794
TRANSPORTATION	210,672	8.21%	310,785
TRANSPORTATION REG BD	424	0.02%	625
TREASURER	561	0.02%	828
VETERANS AFFAIRS	22,885	0.89%	33,760
WASTE MGMT BOARD	2,085	0.08%	3,076
WRKRS COMP CT OF APPEALS	529	0.02%	780
ZOO	21,724	0.85%	32,047
OTHER	52,413	2.04%	77,323
TOTAL	2,567,429	100.00%	3,787,489

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	NET ALLOCATION
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	3,185	3,185
PROPERTY MANAGEMENT	1,028	1,028
INFORMATION MANAGEMENT	4,786	4,786
OPERATIONS MANAGEMENT	19,409	19,409
MATERIALS MGMT	1,879	1,879
BUILDING CODE	1,279	1,279
BUILDING CONSTRUCTION	940	940
PLANT MGMT	13,129	13,129
STATE REGISTER & DOCUMENTS	6,370	6,370
MICROGRAPHICS	2,338	2,338
ELECTRONICS EQUIPMENT RENTAL	2,762	2,762
TELECOMMUNICATIONS	25,987	25,987
MOTOR POOL	33,441	33,441
STATE PRINTER	20,982	20,982
CENTRAL STORES	26,580	26,580
FEDERAL SURPLUS	2,329	2,329
RESOURCE RECOVERY	547	547
COMMUTER VANS	887	887
IMB	16,117	16,117
ADDRESSING & INSERT	1,165	1,165
MOVERS & DELIVERY	1,437	1,437
CENTRAL MNTNCE REV	2,248	2,248
CAPITOL PARKING	2,776	2,776
PROC SUR-LOCAL GOVT	112	112
RECORDS MGMT-LOCAL GOVT	270	270
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	718	718
IISAC	115	115
911 EMERGENCY	698	698
RISK MGMT	288	288
OTHER	11,139	11,139
AGRICULTURE	68,997	68,997
ANIMAL HEALTH BD	3,135	3,135
ARTS BOARD	4,226	4,226
ATTORNEY GENERAL	27,601	27,601
AUDITOR	6,857	6,857
CAPITOL AREA ARCH PLAN BD	1,071	1,071
CHARITABLE GAMBLING	2,828	2,828
COMMERCE	65,471	65,471
COMMUNITY COLLEGE BD	171,105	171,105
CORRECTIONS	163,729	163,729
DISABILITY COUNCIL	1,961	1,961
EDUCATION-CENTRAL OFFICE	129,320	129,320
EDUCATION-FARIBAUTL SCHOOLS	8,024	8,024
EDUCATION-VO-TECH	26,766	26,766
EMPLOYEE RELATIONS	15,653	15,653
FINANCE	43,406	43,406
HEALTH	95,583	95,583
HEALTH LIC BDS		
MEDICAL EXAMINERS	3,906	3,906
NURSING	5,219	5,219
PHARMACY	2,478	2,478
DENTISTRY	2,472	2,472
CHIROPRACTORS	993	993
PSYCHOLOGY	1,413	1,413
OPTOMETRY	679	679
NURSING HOME ADM	1,008	1,008
SOCIAL WRK & MNTL HLTH	0	0
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	428	428
VETERINARY MEDICINE	745	745

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	NET ALLOCATION
HEARING EXAMINER	7,979	7,979
HIGHER ED COORD BD	15,425	15,425
HIGHER ED FAC AUTH	52	52
HOUSING FINANCE	18,809	18,809
HUMAN RIGHTS	4,368	4,368
HUMAN SERVICES-CENTRAL OFFICE	139,171	139,171
HUMAN SERVICES-INSTITUTIONS	129,731	129,731
INDIAN AFFAIRS	1,727	1,727
INVESTMENT BOARD	2,624	2,624
IRON RANGE RESOURCES	28,616	28,616
JOBS & TRAINING	346,637	346,637
LABOR & INDUSTRY	112,654	112,654
LEGISLATIVE AUDIT	2,599	2,599
MEDIATION SVCS	2,568	2,568
MILITARY AFFAIRS	22,587	22,587
MUNICIPAL BOARD	1,226	1,226
NATURAL RESOURCES	335,791	335,791
NON-HEALTH LIC BDS		
BOXING	614	614
BARBERS	1,732	1,732
ELECTRICITY	5,803	5,803
ARCHITECTS & ENG	3,431	3,431
ABSTRACTORS	214	214
ACCOUNTANCY	2,729	2,729
PEACE OFFICERS	2,925	2,925
PLANNING	13,208	13,208
POLLUTION CONTROL	39,043	39,043
PUB EMP RET ASSN	8,536	8,536
PUBLIC SAFETY	630,077	630,077
PUBLIC SERVICE	10,433	10,433
PUBLIC UTIL COMM	2,849	2,849
RACING COMMISSION	4,634	4,634
REVENUE	95,385	95,385
SECRETARY OF STATE	13,559	13,559
STATE RETIREMENT	5,669	5,669
STATE UNIV SYSTEM	202,236	202,236
TEACHERS RETIREMENT	3,815	3,815
TRADE & ECON DEV	48,794	48,794
TRANSPORTATION	310,785	310,785
TRANSPORTATION REG BD	625	625
TREASURER	828	828
VETERANS AFFAIRS	33,760	33,760
WASTE MGMT BOARD	3,076	3,076
WRKRS COMP CT OF APPEALS	780	780
ZOO	32,047	32,047
OTHER	77,323	77,323
TOTAL	3,787,489	3,787,489

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 F.Y. 1987.

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 1987.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1987 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, B12 and 21.
Circular A-102 Attachment P

SCHEDULE 10.2
BUDGET 1989

STATE OF MINNESOTA

FINANCE-OTHER

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1989	1,669,715
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DEDUCTIONS:

EQUIPMENT	(11,500)
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TOTAL DEDUCTIONS	(11,500)
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ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMN	240,139
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TOTAL ALLOCATED ADDITIONS	240,139
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TOTAL TO BE ALLOCATED	1,898,354
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STATE OF MINNESOTA

FINANCE-OTHER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	GENERAL GOVT
WAGES & BENEFITS						
SALARY & WAGES	949,515	0	319,515	323,400	16,800	289,800
OTHER EXPENSE & COST						
SERVICES	700,700	0	9,900	560,600	1,000	129,200
SUPPLIES	8,000	0	2,200	3,400	0	2,400
EQUIPMENT	11,500	11,500				
DEPARTMENTAL EXPEND	1,669,715	11,500	331,615	887,400	17,800	421,400
COST ADJUSTMENTS						
DEDUCTIONS	(11,500)	(11,500)				
ADDITIONS	240,139	240,139				
COST BY FUNCTION	1,898,354	240,139	331,615	887,400	17,800	421,400
REALLOCATE ADMN	0	(240,139)	48,024	128,511	2,578	61,026
ALLOCABLE COSTS	1,898,354	0	379,639	1,015,911	20,378	482,426
DISALLOWED	(482,426)					(482,426)
NET ALLOCATED	1,415,928		379,639	1,015,911	20,378	0

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,159	0.08%	319
PROPERTY MANAGEMENT	647	0.03%	103
INFORMATION MANAGEMENT	3,244	0.13%	480
OPERATIONS MANAGEMENT	13,157	0.51%	1,945
MATERIALS MGMT	1,274	0.05%	188
BUILDING CODE	867	0.03%	128
BUILDING CONSTRUCTION	637	0.02%	94
PLANT MGMT	8,900	0.35%	1,316
STATE REGISTER & DOCUMENTS	4,318	0.17%	638
MICROGRAPHICS	1,585	0.06%	234
ELECTRONICS EQUIPMENT RENTAL	1,872	0.07%	277
TELECOMMUNICATIONS	17,616	0.69%	2,605
MOTOR POOL	22,664	0.88%	3,352
STATE PRINTER	17,223	0.55%	2,103
CENTRAL STORES	18,018	0.70%	2,664
FEDERAL SURPLUS	1,579	0.06%	233
RESOURCE RECOVERY	371	0.01%	55
COMMUTER VANS	601	0.02%	89
IMB	10,925	0.43%	1,615
ADDRESSING & INSERT	790	0.03%	117
MOVERS & DELIVERY	974	0.04%	144
CENTRAL MNTNCE REV	1,524	0.06%	225
CAPITOL PARKING	1,882	0.07%	278
PROC SUR-LOCAL GOVT	76	0.00%	11
RECORDS MGMT-LOCAL GOVT	183	0.01%	27
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.02%	72
IISAC	78	0.00%	12
911 EMERGENCY	473	0.02%	70
RISK MGMT	195	0.01%	29
OTHER	7,551	0.29%	1,117
AGRICULTURE	46,771	1.82%	6,916
ANIMAL HEALTH BD	2,125	0.08%	314
ARTS BOARD	2,865	0.11%	424
ATTORNEY GENERAL	18,710	0.73%	2,767
AUDITOR	4,648	0.18%	687
CAPITOL AREA ARCH PLAN BD	726	0.03%	107
CHARITABLE GAMBLING	1,917	0.07%	283
COMMERCE	44,381	1.73%	6,563
COMMUNITY COLLEGE BD	115,987	4.52%	17,151
CORRECTIONS	110,987	4.32%	16,411
DISABILITY COUNCIL	1,329	0.05%	197
EDUCATION-CENTRAL OFFICE	87,662	3.41%	12,962
EDUCATION-FARIBAULT SCHOOLS	5,439	0.21%	804
EDUCATION-VO-TECH	18,144	0.71%	2,683
EMPLOYEE RELATIONS	10,611	0.41%	1,569
FINANCE	29,424	1.15%	4,351
HEALTH	64,793	2.52%	9,581
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.10%	392
NURSING	3,538	0.14%	523
PHARMACY	1,680	0.07%	248
DENTISTRY	1,676	0.07%	248
CHIROPRACTORS	673	0.03%	100
PSYCHOLOGY	958	0.04%	142
OPTOMETRY	460	0.02%	68
NURSING HOME ADM	683	0.03%	101
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	290	0.01%	43
VETERINARY MEDICINE	505	0.02%	75

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	5,409	0.21%	800
HIGHER ED COORD BD	10,456	0.41%	1,546
HIGHER ED FAC AUTH	35	0.00%	5
HOUSING FINANCE	12,750	0.50%	1,885
HUMAN RIGHTS	2,961	0.12%	438
HUMAN SERVICES-CENTRAL OFFICE	94,340	3.67%	13,950
HUMAN SERVICES-INSTITUTIONS	87,941	3.43%	13,004
INDIAN AFFAIRS	1,171	0.05%	173
INVESTMENT BOARD	1,779	0.07%	263
IRON RANGE RESOURCES	19,398	0.76%	2,868
JOBS & TRAINING	234,975	9.15%	34,745
LABOR & INDUSTRY	76,365	2.97%	11,292
LEGISLATIVE AUDIT	1,762	0.07%	261
MEDIATION SVCS	1,741	0.07%	257
MILITARY AFFAIRS	15,311	0.60%	2,264
MUNICIPAL BOARD	831	0.03%	123
NATURAL RESOURCES	227,623	8.87%	33,658
NON-HEALTH LIC BDS			
BOXING	416	0.02%	62
BARBERS	1,174	0.05%	174
ELECTRICITY	3,934	0.15%	582
ARCHITECTS & ENG	2,326	0.09%	344
ABSTRACTORS	145	0.01%	21
ACCOUNTANCY	1,850	0.07%	274
PEACE OFFICERS	1,983	0.08%	293
PLANNING	8,953	0.35%	1,324
POLLUTION CONTROL	26,466	1.03%	3,913
PUB EMP RET ASSN	5,786	0.23%	856
PUBLIC SAFETY	427,111	16.64%	63,156
PUBLIC SERVICE	7,072	0.28%	1,046
PUBLIC UTIL COMM	1,931	0.08%	286
RACING COMMISSION	3,141	0.12%	464
REVENUE	64,659	2.52%	9,561
SECRETARY OF STATE	9,191	0.36%	1,359
STATE RETIREMENT	3,843	0.15%	568
STATE UNIV SYSTEM	137,090	5.34%	20,271
TEACHERS RETIREMENT	2,586	0.10%	382
TRADE & ECON DEV	33,076	1.29%	4,891
TRANSPORTATION	210,672	8.21%	31,152
TRANSPORTATION REG BD	424	0.02%	63
TREASURER	561	0.02%	83
VETERANS AFFAIRS	22,885	0.89%	3,384
WASTE MGMT BOARD	2,085	0.08%	308
WRKRS COMP CT OF APPEALS	529	0.02%	78
ZOO	21,724	0.85%	3,212
OTHER	52,413	2.04%	7,750
TOTAL	2,567,429	100.00%	379,639

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	10,538	0.11%	1,117
PROPERTY MANAGEMENT	3,576	0.04%	379
INFORMATION MANAGEMENT	9,883	0.10%	1,048
OPERATIONS MANAGEMENT	6,194	0.06%	657
MATERIALS MGMT	12,884	0.13%	1,366
BUILDING CODE	3,935	0.04%	417
BUILDING CONSTRUCTION	7,390	0.08%	784
PLANT MGMT	46,739	0.49%	4,956
STATE REGISTER & DOCUMENTS	4,709	0.05%	499
MICROGRAPHICS	4,434	0.05%	470
ELECTRONICS EQUIPMENT RENTAL	1,914	0.02%	203
TELECOMMUNICATIONS	1,518	0.02%	161
MOTOR POOL	4,300	0.04%	456
STATE PRINTER	21,041	0.22%	2,231
CENTRAL STORES	3,344	0.03%	355
FEDERAL SURPLUS	1,791	0.02%	190
RESOURCE RECOVERY	424	0.00%	45
COMMUTER VANS	849	0.01%	90
IMB	65,052	0.68%	6,898
ADDRESSING & INSERT	4,615	0.05%	489
MOVERS & DELIVERY	2,498	0.03%	265
CENTRAL MNTNCE REV	1,164	0.01%	123
CAPITOL PARKING	2,485	0.03%	263
PROC SUR-LOCAL GOVT	300	0.00%	32
RECORDS MGMT-LOCAL GOVT	510	0.01%	54
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	830	0.01%	88
IISAC	237	0.00%	25
911 EMERGENCY	254	0.00%	27
RISK MGMT	213	0.00%	23
OTHER	332	0.00%	35
AGRICULTURE	117,573	1.23%	12,467
ANIMAL HEALTH BD	15,335	0.16%	1,626
ARTS BOARD	3,300	0.03%	350
ATTORNEY GENERAL	78,300	0.82%	8,302
AUDITOR	24,726	0.26%	2,622
CAPITOL AREA ARCH PLAN BD	1,393	0.01%	148
CHARITABLE GAMBLING	2,820	0.03%	299
COMMERCE	51,688	0.54%	5,481
COMMUNITY COLLEGE BD	410,112	4.28%	43,486
CORRECTIONS	517,756	5.40%	54,900
DISABILITY COUNCIL	2,231	0.02%	237
EDUCATION-CENTRAL OFFICE	94,221	0.98%	9,901
EDUCATION-FARIBAULT SCHOOLS	43,725	0.46%	4,636
EDUCATION-VO-TECH	20,797	0.22%	2,205
EMPLOYEE RELATIONS	25,422	0.27%	2,696
FINANCE	40,447	0.42%	4,289
HEALTH	178,004	1.86%	18,874
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,106	0.03%	329
NURSING	4,136	0.04%	439
PHARMACY	1,506	0.02%	160
DENTISTRY	1,111	0.01%	118
CHIROPRACTORS	405	0.00%	43
PSYCHOLOGY	552	0.01%	59
OPTOMETRY	219	0.00%	23
NURSING HOME ADM	419	0.00%	44
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	287	0.00%	30

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	12,275	0.13%	1,302
HIGHER ED COORD BD	48,248	0.50%	5,116
HIGHER ED FAC AUTH	526	0.01%	56
HOUSING FINANCE	28,792	0.30%	3,053
HUMAN RIGHTS	15,954	0.17%	1,692
HUMAN SERVICES-CENTRAL OFFICE	153,074	1.60%	16,231
HUMAN SERVICES-INSTITUTIONS	2,144,744	22.39%	227,415
INDIAN AFFAIRS	2,275	0.02%	241
INVESTMENT BOARD	6,094	0.06%	646
IRON RANGE RESOURCES	27,666	0.29%	2,934
JOBS & TRAINING	559,055	5.84%	59,279
LABOR & INDUSTRY	105,822	1.10%	11,221
LEGISLATIVE AUDIT	15,133	0.16%	1,605
MEDIATION SVCS	5,149	0.05%	546
MILITARY AFFAIRS	100,613	1.05%	10,668
MUNICIPAL BOARD	1,082	0.01%	115
NATURAL RESOURCES	843,186	8.80%	89,406
NON-HEALTH LIC BDS			
BOXING	487	0.01%	52
BARBERS	760	0.01%	81
ELECTRICITY	4,565	0.05%	484
ARCHITECTS & ENG	1,268	0.01%	134
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	915	0.01%	97
PEACE OFFICERS	1,935	0.02%	205
PLANNING	26,856	0.28%	2,848
POLLUTION CONTROL	127,876	1.33%	13,559
PUB EMP RET ASSN	17,135	0.18%	1,817
PUBLIC SAFETY	478,988	5.00%	50,789
PUBLIC SERVICE	25,078	0.26%	2,659
PUBLIC UTIL COMM	6,781	0.07%	719
RACING COMMISSION	2,237	0.02%	237
REVENUE	257,218	2.68%	27,274
SECRETARY OF STATE	11,605	0.12%	1,231
STATE RETIREMENT	10,834	0.11%	1,149
STATE UNIV SYSTEM	835,614	8.72%	88,603
TEACHERS RETIREMENT	12,752	0.13%	1,352
TRADE & ECON DEV	55,069	0.57%	5,839
TRANSPORTATION	1,452,272	15.16%	153,990
TRANSPORTATION REG BD	1,988	0.02%	211
TREASURER	1,283	0.01%	136
VETERANS AFFAIRS	110,532	1.15%	11,720
WASTE MGMT BOARD	10,951	0.11%	1,161
WRKRS COMP CT OF APPEALS	2,087	0.02%	221
ZOO	45,676	0.48%	4,843
OTHER	145,013	1.51%	15,374
TOTAL	9,581,007	100.00%	1,015,911

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN F.Y. 1989
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-OTHER
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	0	0.00%	0
PROPERTY MANAGEMENT	0	0.00%	0
INFORMATION MANAGEMENT	0	0.00%	0
OPERATIONS MANAGEMENT	0	0.00%	0
MATERIALS MGMT	0	0.00%	0
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	419,440	0.02%	5
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	11,259	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
OTHER	19,625	0.00%	0
AGRICULTURE	931,735	0.05%	10
ANIMAL HEALTH BD	63,645	0.00%	1
ARTS BOARD	508,493	0.03%	6
ATTORNEY GENERAL	368,410	0.02%	4
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNITY COLLEGE BD	3,961,579	0.22%	44
CORRECTIONS	1,270,820	0.07%	14
DISABILITY COUNCIL	3,259	0.00%	0
EDUCATION-CENTRAL OFFICE	140,426,785	7.67%	1,563
EDUCATION-FARIBAUT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	18,001,705	0.98%	200
EMPLOYEE RELATIONS	0	0.00%	0
FINANCE	0	0.00%	0
HEALTH	40,912,300	2.23%	455
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	1,788,241	0.10%	20
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	55,032,426	3.01%	612
HUMAN RIGHTS	349,548	0.02%	4
HUMAN SERVICES-CENTRAL OFFICE	940,279,495	51.35%	10,465
HUMAN SERVICES-INSTITUTIONS	299,569	0.02%	3
INDIAN AFFAIRS	73,177	0.00%	1
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	300,000	0.02%	3
JOBS & TRAINING	208,930,449	11.41%	2,325
LABOR & INDUSTRY	2,117,555	0.12%	24
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	61,904	0.00%	1
MILITARY AFFAIRS	7,554,611	0.41%	84
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	12,897,948	0.70%	144
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	1,556,404	0.09%	17
POLLUTION CONTROL	9,119,771	0.50%	101
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	6,024,167	0.33%	67
PUBLIC SERVICE	1,598,958	0.09%	18
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	3,707,815	0.20%	41
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	34,552,374	1.89%	385
TRANSPORTATION	329,012,276	17.97%	3,662
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	2,902,698	0.16%	32
WASTE MGMT BOARD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	33,792	0.00%	0
OTHER	5,937,382	0.32%	67
TOTAL	1,631,029,615	100.00%	20,378

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1987
SOURCE: COMPUTER REPORT FINU8603

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION				
ADMINISTRATIVE MANAGEMENT	1,436	319	1,117	0
PROPERTY MANAGEMENT	482	103	379	0
INFORMATION MANAGEMENT	1,528	480	1,048	0
OPERATIONS MANAGEMENT	2,602	1,945	657	0
MATERIALS MGMT	1,554	188	1,366	0
BUILDING CODE	545	128	417	0
BUILDING CONSTRUCTION	883	94	784	5
PLANT MGMT	6,272	1,316	4,956	0
STATE REGISTER & DOCUMENTS	1,137	638	499	0
MICROGRAPHICS	704	234	470	0
ELECTRONICS EQUIPMENT RENTAL	480	277	203	0
TELECOMMUNICATIONS	2,766	2,605	161	0
MOTOR POOL	3,808	3,352	456	0
STATE PRINTER	4,334	2,103	2,231	0
CENTRAL STORES	3,019	2,664	355	0
FEDERAL SURPLUS	423	233	190	0
RESOURCE RECOVERY	100	55	45	0
COMMUTER VANS	179	89	90	0
IMB	8,513	1,615	6,898	0
ADDRESSING & INSERT	606	117	489	0
MOVERS & DELIVERY	409	144	265	0
CENTRAL MNTNCE REV	348	225	123	0
CAPITOL PARKING	541	278	263	0
PROC SUR-LOCAL GOVT	43	11	32	0
RECORDS MGMT-LOCAL GOVT	81	27	54	0
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	160	72	88	0
IISAC	37	12	25	0
911 EMERGENCY	97	70	27	0
RISK MGMT	52	29	23	0
OTHER	1,152	1,117	35	0
AGRICULTURE	19,393	6,916	12,467	10
ANIMAL HEALTH BD	1,941	314	1,626	1
ARTS BOARD	780	424	350	6
ATTORNEY GENERAL	11,073	2,767	8,302	4
AUDITOR	3,309	687	2,622	0
CAPITOL AREA ARCH PLAN BD	255	107	148	0
CHARITABLE GAMBLING	582	283	299	0
COMMERCE	12,044	6,563	5,481	0
COMMUNITY COLLEGE BD	60,681	17,151	43,486	44
CORRECTIONS	71,325	16,411	54,900	14
DISABILITY COUNCIL	434	197	237	0
EDUCATION-CENTRAL OFFICE	24,516	12,962	9,991	1,563
EDUCATION-FARIBAUT SCHOOLS	5,440	804	4,636	0
EDUCATION-VO-TECH	5,088	2,683	2,205	200
EMPLOYEE RELATIONS	4,265	1,569	2,696	0
FINANCE	8,640	4,351	4,289	0
HEALTH	28,910	9,581	18,874	455
HEALTH LIC BDS				
MEDICAL EXAMINERS	721	392	329	0
NURSING	962	523	439	0
PHARMACY	408	248	160	0
DENTISTRY	366	248	118	0
CHIROPRACTORS	143	100	43	0
PSYCHOLOGY	201	142	59	0
OPTOMETRY	91	68	23	0
NURSING HOME ADM	145	101	44	0
SOCIAL WRK & MNTL HLTH	0	0	0	0
SOCIAL WRK LIC BD	0	0	0	0
MARR & FAMILY THERAPY BD	0	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0	0
PODIATRY	43	43	0	0
VETERINARY MEDICINE	105	75	30	0

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HEARING EXAMINER	2,102	800	1,302	0
HIGHER ED COORD BD	6,682	1,546	5,116	20
HIGHER ED FAC AUTH	61	5	56	0
HOUSING FINANCE	5,550	1,885	3,053	612
HUMAN RIGHTS	2,134	438	1,692	4
HUMAN SERVICES-CENTRAL OFFICE	40,646	13,950	16,231	10,465
HUMAN SERVICES-INSTITUTIONS	240,422	13,004	227,415	3
INDIAN AFFAIRS	415	173	241	1
INVESTMENT BOARD	909	263	646	0
IRON RANGE RESOURCES	5,805	2,868	2,934	3
JOBS & TRAINING	96,349	34,745	59,279	2,325
LABOR & INDUSTRY	22,537	11,292	11,221	24
LEGISLATIVE AUDIT	1,866	261	1,605	0
MEDIATION SVCS	804	257	546	1
MILITARY AFFAIRS	13,016	2,264	10,668	84
MUNICIPAL BOARD	238	123	115	0
NATURAL RESOURCES	123,208	33,658	89,406	144
NON-HEALTH LIC BDS				
BOXING	114	62	52	0
BARBERS	255	174	81	0
ELECTRICITY	1,066	582	484	0
ARCHITECTS & ENG	478	344	134	0
ABSTRACTORS	21	21	0	0
ACCOUNTANCY	371	274	97	0
PEACE OFFICERS	498	293	205	0
PLANNING	4,189	1,324	2,848	17
POLLUTION CONTROL	17,573	3,913	13,559	101
PUB EMP RET ASSN	2,673	856	1,817	0
PUBLIC SAFETY	114,012	63,156	50,789	67
PUBLIC SERVICE	3,723	1,046	2,659	18
PUBLIC UTIL COMM	1,005	286	719	0
RACING COMMISSION	701	464	237	0
REVENUE	36,835	9,561	27,274	0
SECRETARY OF STATE	2,590	1,359	1,231	0
STATE RETIREMENT	1,717	568	1,149	0
STATE UNIV SYSTEM	108,915	20,271	88,603	41
TEACHERS RETIREMENT	1,734	382	1,352	0
TRADE & ECON DEV	11,115	4,891	5,839	385
TRANSPORTATION	188,804	31,152	153,990	3,662
TRANSPORTATION REG BD	271	63	211	0
TREASURER	219	83	136	0
VETERANS AFFAIRS	15,136	3,384	11,720	32
WASTE MGMT BOARD	1,469	308	1,161	0
WRKRS COMP CT OF APPEALS	299	78	221	0
ZOO	8,055	3,212	4,843	0
OTHER	23,191	7,750	15,374	67
TOTAL	1,415,928	379,639	1,015,911	20,378

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, administration of the state employee insurance program, workers compensation benefits for state employees and training.

Costs of administration of the civil service system, personnel administration and labor negotiations are allowable for plan purposes and have been allocated based on authorized positions for F.Y. 1989.

Training, Social Security Administration and administration of the state employee insurance program and administration of workers compensation benefits for state employees are billed directly and have been disallowed prior to allocation.

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

STATE OF MINNESOTA
EMPLOYEE RELATIONS
COSTS TO BE ALLOCATED

EXPENDITURES--LEGISLATIVE APPROPRIATION F.Y. 1989 21,508,745

DEDUCTIONS:

EQUIPMENT	(8,500)
WORKERS COMP BENEFITS	(14,400,000)

TOTAL DEDUCTIONS (14,408,500)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	19,437
ADMN-PROPERTY MGMT	1,234
ADMN-INFORMATION MGMT	12,657
ADMN-OPERATIONS MGMT	5,177
ADMN-MATERIALS MGMT	5,632
FINANCE-BUDGET	5,965
FINANCE-ACCOUNTING	15,653
FINANCE-OTHER	4,265

TOTAL ALLOCATED ADDITIONS 70,020

TOTAL TO BE ALLOCATED 7,170,265

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	PERSONNEL ADMN	TRAINING SERVICES	WRKRS COMP BENEFITS	EMP INS TRUST	GENERAL GVRNMNT
WAGES & BENEFITS							
SALARY & WAGES	5,103,945	278,040	3,614,520	41,475	792,330	272,580	105,000
OTHER EXPENSE & COST							
SERVICES	1,938,500	6,900	1,410,900	42,800	111,700	171,700	194,500
SUPPLIES	57,800	0	41,000	7,800	3,200	2,800	3,000
EQUIPMENT	8,500	8,500					
WRKRS COMP BENEFITS	14,400,000				14,400,000		
DEPARTMENTAL EXPEND	21,508,745	293,440	5,066,420	92,075	15,307,230	447,080	302,500
COST ADJUSTMENTS							
DEDUCTIONS	(14,408,500)	(8,500)			(14,400,000)		
ADDITIONS	70,020	70,020					
COST BY FUNCTION	7,170,265	354,960	5,066,420	92,075	907,230	447,080	302,500
REALLOCATE ADMN		(354,960)	263,873	4,796	47,251	23,285	15,755
ALLOCABLE COSTS	7,170,265	0	5,330,293	96,871	954,481	470,365	318,255
DISALLOWED	(1,839,972)			(96,871)	(954,481)	(470,365)	(318,255)
NET ALLOCATED	5,330,293	0	5,330,293	0	0	0	0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	44.0	0.13%	6,744
PROPERTY MANAGEMENT	31.0	0.09%	4,751
INFORMATION MANAGEMENT	44.6	0.13%	6,836
OPERATIONS MANAGEMENT	24.0	0.07%	3,678
MATERIALS MGMT	52.0	0.15%	7,970
BUILDING CODE	24.0	0.07%	3,678
BUILDING CONSTRUCTION	7.0	0.02%	1,073
PLANT MGMT	165.6	0.48%	25,380
STATE REGISTER & DOCUMENTS	19.5	0.06%	2,989
MICROGRAPHICS	17.5	0.05%	2,682
ELECTRONICS EQUIPMENT RENTAL	3.1	0.01%	475
TELECOMMUNICATIONS	8.2	0.02%	1,257
MOTOR POOL	17.4	0.05%	2,667
STATE PRINTER	49.9	0.14%	7,648
CENTRAL STORES	14.0	0.04%	2,146
FEDERAL SURPLUS	7.0	0.02%	1,073
RESOURCE RECOVERY	3.0	0.01%	460
COMMUTER VANS	0.6	0.00%	92
IMB	271.3	0.78%	41,580
ADDRESSING & INSERT	6.8	0.02%	1,042
MOVERS & DELIVERY	11.2	0.03%	1,717
CENTRAL MNTNCE REV	6.8	0.02%	1,042
CAPITOL PARKING	8.6	0.02%	1,318
PROC SUR-LOCAL GOVT	1.8	0.01%	276
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	4.0	0.01%	612
IISAC	0.0	0.00%	0
911 EMERGENCY	3.0	0.01%	460
RISK MGMT	0.0	0.00%	0
OTHER	3.2	0.01%	490
AGRICULTURE	473.8	1.36%	72,616
ANIMAL HEALTH BD	36.0	0.10%	5,517
ARTS BOARD	15.0	0.04%	2,299
ATTORNEY GENERAL	349.5	1.00%	53,566
AUDITOR	124.0	0.36%	19,005
CAPITOL AREA ARCH PLAN BD	3.0	0.01%	460
CHARITABLE GAMBLING	15.0	0.04%	2,299
COMMERCE	241.0	0.69%	36,937
COMMUNITY COLLEGE BD	2,465.0	7.09%	377,795
CORRECTIONS	1,863.2	5.36%	285,561
DISABILITY COUNCIL	10.0	0.03%	1,533
EDUCATION-CENTRAL OFFICE	390.4	1.12%	59,834
EDUCATION-FARIBAULT SCHOOLS	193.5	0.56%	29,657
EDUCATION-VO-TECH	115.1	0.33%	17,641
EMPLOYEE RELATIONS	154.0	0.44%	23,603
FINANCE	129.0	0.37%	19,771
HEALTH	822.1	2.36%	125,998
HEALTH LIC BDS			
MEDICAL EXAMINERS	17.0	0.05%	2,605
NURSING	19.5	0.06%	2,989
PHARMACY	7.0	0.02%	1,073
DENTISTRY	5.5	0.02%	843
CHIROPRACTORS	3.1	0.01%	475
PSYCHOLOGY	3.3	0.01%	506
OPTOMETRY	0.5	0.00%	77
NURSING HOME ADM	2.0	0.01%	307
SOCIAL WRK & MNTL HLTH	7.0	0.02%	1,073
SOCIAL WRK LIC BD	1.0	0.00%	153
MARR & FAMILY THERAPY BD	0.3	0.00%	46
UNLIC MNTL HLTH PROV BD	1.0	0.00%	153
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	1.0	0.00%	153

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	70.5	0.20%	10,805
HIGHER ED COORD BD	78.5	0.23%	12,031
HIGHER ED FAC AUTH	2.0	0.01%	307
HOUSING FINANCE	129.0	0.37%	19,771
HUMAN RIGHTS	66.5	0.19%	10,192
HUMAN SERVICES-CENTRAL OFFICE	848.3	2.44%	130,014
HUMAN SERVICES-INSTITUTIONS	5,529.7	15.90%	847,502
INDIAN AFFAIRS	9.0	0.03%	1,379
INVESTMENT BOARD	25.0	0.07%	3,832
IRON RANGE RESOURCES	123.0	0.35%	18,851
JOBS & TRAINING	2,343.5	6.74%	359,173
LABOR & INDUSTRY	341.0	0.98%	52,263
LEGISLATIVE AUDIT	72.0	0.21%	11,035
MEDIATION SVCS	26.0	0.07%	3,985
MILITARY AFFAIRS	324.8	0.93%	49,780
MUNICIPAL BOARD	4.0	0.01%	613
NATURAL RESOURCES	1,742.0	5.01%	266,985
NON-HEALTH LIC BDS			
BOXING	1.5	0.00%	230
BARBERS	3.0	0.01%	460
ELECTRICITY	18.0	0.05%	2,759
ARCHITECTS & ENG	6.0	0.02%	920
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	5.0	0.01%	766
PEACE OFFICERS	9.0	0.03%	1,379
PLANNING	110.0	0.32%	16,859
POLLUTION CONTROL	537.0	1.54%	82,303
PUB EMP RET ASSN	71.0	0.20%	10,882
PUBLIC SAFETY	1,686.4	4.85%	258,464
PUBLIC SERVICE	132.3	0.38%	20,277
PUBLIC UTIL COMM	35.0	0.10%	5,364
RACING COMMISSION	10.0	0.03%	1,533
REVENUE	1,182.2	3.40%	181,188
SECRETARY OF STATE	60.5	0.17%	9,272
STATE RETIREMENT	41.6	0.12%	6,376
STATE UNIV SYSTEM	4,542.6	13.06%	696,215
TEACHERS RETIREMENT	57.6	0.17%	8,828
TRADE & ECON DEV	208.7	0.60%	31,986
TRANSPORTATION	4,652.0	13.38%	712,982
TRANSPORTATION REG BD	8.0	0.02%	1,226
TREASURER	12.0	0.03%	1,839
VETERANS AFFAIRS	466.5	1.34%	71,497
WASTE MGMT BOARD	57.0	0.16%	8,736
WRKRS COMP CT OF APPEALS	15.0	0.04%	2,299
ZOO	162.0	0.47%	24,829
OTHER	637.0	1.83%	97,624
TOTAL	34,778.6	100.00%	5,330,293

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1989
SOURCE: LAWS OF 1987

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	6,744	6,744
PROPERTY MANAGEMENT	4,751	4,751
INFORMATION MANAGEMENT	6,836	6,836
OPERATIONS MANAGEMENT	3,678	3,678
MATERIALS MGMT	7,970	7,970
BUILDING CODE	3,678	3,678
BUILDING CONSTRUCTION	1,073	1,073
PLANT MGMT	25,380	25,380
STATE REGISTER & DOCUMENTS	2,989	2,989
MICROGRAPHICS	2,682	2,682
ELECTRONICS EQUIPMENT RENTAL	475	475
TELECOMMUNICATIONS	1,257	1,257
MOTOR POOL	2,667	2,667
STATE PRINTER	7,648	7,648
CENTRAL STORES	2,146	2,146
FEDERAL SURPLUS	1,073	1,073
RESOURCE RECOVERY	460	460
COMMUTER VANS	92	92
IMB	41,580	41,580
ADDRESSING & INSERT	1,042	1,042
MOVERS & DELIVERY	1,717	1,717
CENTRAL MNTNCE REV	1,042	1,042
CAPITOL PARKING	1,318	1,318
PROC SUR-LOCAL GOVT	276	276
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	613	613
IISAC	0	0
911 EMERGENCY	460	460
RISK MGMT	0	0
OTHER	490	490
AGRICULTURE	72,616	72,616
ANIMAL HEALTH BD	5,517	5,517
ARTS BOARD	2,299	2,299
ATTORNEY GENERAL	53,566	53,566
AUDITOR	19,005	19,005
CAPITOL AREA ARCH PLAN BD	460	460
CHARITABLE GAMBLING	2,299	2,299
COMMERCE	36,937	36,937
COMMUNITY COLLEGE BD	377,795	377,795
CORRECTIONS	285,561	285,561
DISABILITY COUNCIL	1,533	1,533
EDUCATION-CENTRAL OFFICE	59,834	59,834
EDUCATION-FARIBAUTL SCHOOLS	29,657	29,657
EDUCATION-VO-TECH	17,641	17,641
EMPLOYEE RELATIONS	23,603	23,603
FINANCE	19,771	19,771
HEALTH	125,998	125,998
HEALTH LIC BDS		
MEDICAL EXAMINERS	2,605	2,605
NURSING	2,989	2,989
PHARMACY	1,073	1,073
DENTISTRY	843	843
CHIROPRACTORS	475	475
PSYCHOLOGY	506	506
OPTOMETRY	77	77
NURSING HOME ADM	307	307
SOCIAL WRK & MNTL HLTH	1,073	1,073
SOCIAL WRK LIC BD	153	153
MARR & FAMILY THERAPY BD	46	46
UNLIC MNTL HLTH PROV BD	153	153
PODIATRY	0	0
VETERINARY MEDICINE	153	153

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HEARING EXAMINER	10,805	10,805
HIGHER ED COORD BD	12,031	12,031
HIGHER ED FAC AUTH	307	307
HOUSING FINANCE	19,771	19,771
HUMAN RIGHTS	10,192	10,192
HUMAN SERVICES-CENTRAL OFFICE	130,014	130,014
HUMAN SERVICES-INSTITUTIONS	847,502	847,502
INDIAN AFFAIRS	1,379	1,379
INVESTMENT BOARD	3,832	3,832
IRON RANGE RESOURCES	18,851	18,851
JOBS & TRAINING	359,173	359,173
LABOR & INDUSTRY	52,263	52,263
LEGISLATIVE AUDIT	11,035	11,035
MEDIATION SVCS	3,985	3,985
MILITARY AFFAIRS	49,780	49,780
MUNICIPAL BOARD	613	613
NATURAL RESOURCES	266,985	266,985
NON-HEALTH LIC BDS		
BOXING	230	230
BARBERS	460	460
ELECTRICITY	2,759	2,759
ARCHITECTS & ENG	920	920
ABSTRACTORS	0	0
ACCOUNTANCY	766	766
PEACE OFFICERS	1,379	1,379
PLANNING	16,859	16,859
POLLUTION CONTROL	82,303	82,303
PUB EMP RET ASSN	10,882	10,882
PUBLIC SAFETY	258,464	258,464
PUBLIC SERVICE	20,277	20,277
PUBLIC UTIL COMM	5,364	5,364
RACING COMMISSION	1,533	1,533
REVENUE	181,188	181,188
SECRETARY OF STATE	9,272	9,272
STATE RETIREMENT	6,376	6,376
STATE UNIV SYSTEM	696,215	696,215
TEACHERS RETIREMENT	8,828	8,828
TRADE & ECON DEV	31,986	31,986
TRANSPORTATION	712,982	712,982
TRANSPORTATION REG BD	1,226	1,226
TREASURER	1,839	1,839
VETERANS AFFAIRS	71,497	71,497
WASTE MGMT BOARD	8,736	8,736
WRKRS COMP CT OF APPEALS	2,299	2,299
ZOO	24,829	24,829
OTHER	97,624	97,624
TOTAL	5,330,293	5,330,293

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 July 21, 1987.

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.

STATE OF MINNESOTA
MEDIATIONS SERVICES
COSTS TO BE ALLOCATED

EXPENDITURES—LEGISLATIVE APPROPRIATION F.Y. 1989		1,670,580
DEDUCTIONS:		
EQUIPMENT	(25,800)	
GRANTS	(337,500)	
TOTAL DEDUCTIONS		(363,300)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	17,331	
ADMN-PROPERTY MGMT	617	
ADMN-INFORMATION MGMT	2,217	
ADMN-OPERATIONS MGMT	794	
ADMN-MATERIALS MGMT	2,788	
FIN-BUDGET	1,228	
FIN-ACCOUNTING	2,568	
FIN-OTHER	804	
EMPLOYEE RELATIONS	3,985	
TOTAL ALLOCATED ADDITIONS		32,332
TOTAL TO BE ALLOCATED		1,339,612

SCHEDULE 12.3
BUDGET 1989

STATE OF MINNESOTA

MEDIATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATE AGENCIES	OTHER SERVICES
WAGES & BENEFITS				
SALARY & WAGES	1,091,580		2,205	1,089,375
OTHER EXPENSE & COST				
SERVICES	203,600		411	203,189
SUPPLIES	12,100		24	12,076
EQUIPMENT	25,800	25,800		
GRANTS	337,500	337,500		
DEPARTMENTAL EXPEND	1,670,580	363,300	2,640	1,304,640
COST ADJUSTMENTS				
DEDUCTIONS	(363,300)	(363,300)		
ADDITIONS	32,332	32,332		
COST BY FUNCTION	1,339,612	32,332	2,640	1,304,640
REALLOCATE ADMN	0	(32,332)	65	32,267
ALLOCABLE COSTS	1,339,612	0	2,705	1,336,907
DISALLOWED	(1,336,907)			(1,336,907)
NET ALLOCATED	2,705		2,705	0

STATE OF MINNESOTA
MEDIATION SERVICES
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	27	0.09%	2
PROPERTY MANAGEMENT	14	0.04%	1
INFORMATION MANAGEMENT	17	0.05%	1
OPERATIONS MANAGEMENT	17	0.05%	1
MATERIALS MGMT	45	0.14%	4
BUILDING CODE	14	0.04%	1
BUILDING CONSTRUCTION	19	0.06%	2
PLANT MGMT	156	0.50%	13
STATE REGISTER & DOCUMENTS	19	0.06%	2
MICROGRAPHICS	13	0.04%	1
ELECTRONICS EQUIPMENT RENTAL	2	0.01%	0
TELECOMMUNICATIONS	1	0.00%	0
MOTOR POOL	15	0.05%	1
STATE PRINTER	57	0.18%	5
CENTRAL STORES	9	0.03%	1
FEDERAL SURPLUS	6	0.02%	1
RESOURCE RECOVERY	2	0.01%	0
COMMUTER VANS	1	0.00%	0
IMB	257	0.82%	22
ADDRESSING & INSERT	7	0.02%	1
MOVERS & DELIVERY	9	0.03%	1
CENTRAL MNTNCE REV	4	0.01%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	1	0.00%	0
RECORDS MGMT-LOCAL GOVT	1	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	4	0.01%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	2	0.01%	0
OTHER	2	0.01%	0
AGRICULTURE	397	1.26%	34
ANIMAL HEALTH BD	33	0.10%	3
ARTS BOARD	10	0.03%	1
ATTORNEY GENERAL	98	0.31%	8
AUDITOR	84	0.27%	7
CAPITOL AREA ARCH PLAN BD	5	0.02%	0
CHARITABLE GAMBLING	10	0.03%	1
COMMERCE	216	0.69%	19
COMMUNITY COLLEGE BD	1,793	5.70%	154
CORRECTIONS	1,820	5.78%	156
DISABILITY COUNCIL	7	0.02%	1
EDUCATION-CENTRAL OFFICE	324	1.03%	28
EDUCATION-FARIBAUTL SCHOOLS	188	0.60%	16
EDUCATION-VO-TECH	82	0.26%	7
EMPLOYEE RELATIONS	22	0.07%	2
FINANCE	77	0.24%	7
HEALTH	691	2.20%	59
HEALTH LIC BDS			
MEDICAL EXAMINERS	11	0.03%	1
NURSING	14	0.04%	1
PHARMACY	5	0.02%	0
DENTISTRY	4	0.01%	0
CHIROPRACTORS	3	0.01%	0
PSYCHOLOGY	2	0.01%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	1	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	0

STATE OF MINNESOTA

MEDIATION SERVICES

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	17	0.05%	1
HIGHER ED COORD BD	37	0.12%	3
HIGHER ED FAC AUTH	1	0.00%	0
HOUSING FINANCE	105	0.33%	9
HUMAN RIGHTS	63	0.20%	5
HUMAN SERVICES-CENTRAL OFFICE	699	2.22%	60
HUMAN SERVICES-INSTITUTIONS	5,933	18.85%	510
INDIAN AFFAIRS	6	0.02%	1
INVESTMENT BOARD	14	0.04%	1
IRON RANGE RESOURCES	106	0.34%	9
JOBS & TRAINING	1,860	5.91%	160
LABOR & INDUSTRY	303	0.96%	26
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	328	1.04%	28
MUNICIPAL BOARD	1	0.00%	0
NATURAL RESOURCES	2,346	7.45%	202
NON-HEALTH LIC BDS			
BOXING	2	0.01%	0
BARBERS	2	0.01%	0
ELECTRICITY	13	0.04%	1
ARCHITECTS & ENG	4	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	98	0.31%	8
POLLUTION CONTROL	413	1.31%	35
PUB EMP RET ASSN	58	0.18%	5
PUBLIC SAFETY	1,638	5.20%	141
PUBLIC SERVICE	122	0.39%	10
PUBLIC UTIL COMM	22	0.07%	2
RACING COMMISSION	9	0.03%	1
REVENUE	991	3.15%	85
SECRETARY OF STATE	37	0.12%	3
STATE RETIREMENT	34	0.11%	3
STATE UNIV SYSTEM	3,726	11.84%	320
TEACHERS RETIREMENT	43	0.14%	4
TRADE & ECON DEV	172	0.55%	15
TRANSPORTATION	4,986	15.84%	429
TRANSPORTATION REG BD	4	0.01%	0
TREASURER	8	0.02%	1
VETERANS AFFAIRS	392	1.25%	34
WASTE MGMT BOARD	34	0.11%	3
WRKRS COMP CT OF APPEALS	3	0.01%	0
ZOO	185	0.59%	16
OTHER	35	0.11%	9
TOTAL	31,472	100.00%	2,705

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS F.Y.1987
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT

STATE OF MINNESOTA
MEDIATION SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	2	2
PROPERTY MANAGEMENT	1	1
INFORMATION MANAGEMENT	1	1
OPERATIONS MANAGEMENT	1	1
MATERIALS MGMT	4	4
BUILDING CODE	1	1
BUILDING CONSTRUCTION	2	2
PLANT MGMT	13	13
STATE REGISTER & DOCUMENTS	2	2
MICROGRAPHICS	1	1
ELECTRONICS EQUIPMENT RENTAL	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	1	1
STATE PRINTER	5	5
CENTRAL STORES	1	1
FEDERAL SURPLUS	1	1
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	22	22
ADDRESSING & INSERT	1	1
MOVERS & DELIVERY	1	1
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PRDC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	0	0
OTHER	0	0
AGRICULTURE	34	34
ANIMAL HEALTH BD	3	3
ARTS BOARD	1	1
ATTORNEY GENERAL	8	8
AUDITOR	7	7
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	1	1
COMMERCE	19	19
COMMUNITY COLLEGE BD	154	154
CORRECTIONS	156	156
DISABILITY COUNCIL	1	1
EDUCATION-CENTRAL OFFICE	28	28
EDUCATION-FARIBAULT SCHOOLS	16	16
EDUCATION-VO-TECH	7	7
EMPLOYEE RELATIONS	2	2
FINANCE	7	7
HEALTH	59	59
HEALTH LIC BDS		
MEDICAL EXAMINERS	1	1
NURSING	1	1
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
SOCIAL WRK & MNTL HLTH	0	0
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0

STATE OF MINNESOTA

MEDIATION SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HEARING EXAMINER	1	1
HIGHER ED COORD BD	3	3
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	9	9
HUMAN RIGHTS	5	5
HUMAN SERVICES-CENTRAL OFFICE	60	60
HUMAN SERVICES-INSTITUTIONS	510	510
INDIAN AFFAIRS	1	1
INVESTMENT BOARD	1	1
IRON RANGE RESOURCES	9	9
JOBS & TRAINING	160	160
LABOR & INDUSTRY	26	26
LEGISLATIVE AUDIT	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	28	28
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	202	202
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	1	1
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	8	8
POLLUTION CONTROL	35	35
PUB EMP RET ASSN	5	5
PUBLIC SAFETY	141	141
PUBLIC SERVICE	10	10
PUBLIC UTIL COMM	2	2
RACING COMMISSION	1	1
REVENUE	85	85
SECRETARY OF STATE	3	3
STATE RETIREMENT	3	3
STATE UNIV SYSTEM	320	320
TEACHERS RETIREMENT	4	4
TRADE & ECON DEV	15	15
TRANSPORTATION	429	429
TRANSPORTATION REG BD	0	0
TREASURER	1	1
VETERANS AFFAIRS	34	34
WASTE MGMT BOARD	3	3
WRKRS COMP CT OF APPEALS	0	0
ZOO	16	16
OTHER	9	9
TOTAL	2,705	2,705

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 actual hours of service for fiscal year 1987. The state does not 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 separated out for allocation purposes. Costs are allowable for plan purposes and have been allocated based on actual hours of service for fiscal year 1987.

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 are allowable for some of these audits. These will be included in the fiscal year 1989 actual plan when information is available on the actual program audits for fiscal year 1989.

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

SCHEDULE 13.2
BUDGET 1989

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

COSTS TO BE ALLOCATED

EXPENDITURES--LEGISLATIVE APPROPRIATION F.Y. 1989 3,090,449

DEDUCTIONS:

EQUIPMENT	(30,062)
LEGISLATIVE AD-IT COMMISSION	(15,500)

TOTAL DEDUCTIONS	(45,762)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	23,980
ADMN-PROPERTY MGMT	617
ADMN-INFORMATION MGMT	6,575
ADMN-OPERATIONS MGMT	1,026
ADMN-MATERIALS MGMT	2,114
FIN-BUDGET	997
FIN-ACCOUNTING	2,599
FIN-OTHER	1,866
EMPLOYEE RELATIONS	11,035

TOTAL ALLOCATED ADDITIONS	50,809
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TOTAL TO BE ALLOCATED	3,095,496
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SCHEDULE 13.3
BUDGET 1989

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	FINANCE AUDITS	PROGRAM AUDIT	SINGLE AUDIT
WAGES & BENEFITS					
SALARY & WAGES	2,565,132	261,709	1,492,959	561,957	248,507
OTHER EXPENSE & COST					
SERVICES	437,995	437,995			
SUPPLIES	41,560	41,560			
EQUIPMENT	30,262	30,262			
LEG AUDIT COMM	15,500	15,500			
DEPARTMENTAL EXPEND	3,090,449	787,026	1,492,959	561,957	248,507
COST ADJUSTMENTS					
DEDUCTIONS	(45,762)	(45,762)			
ADDITIONS	50,809	50,809			
COST BY FUNCTION	3,095,496	792,073	1,492,959	561,957	248,507
REALLOCATE ADMN	0	(792,073)	513,380	193,239	85,454
ALLOCABLE COSTS	3,095,496		2,006,339	755,196	333,961
DISALLOWED	(755,196)			(755,196)	
NET ALLOCATED	2,340,300		2,006,339	0	333,961

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	9,300.5	7.07%	141,804
PROPERTY MANAGEMENT	0.0	0.00%	0
INFORMATION MANAGEMENT	0.0	0.00%	0
OPERATIONS MANAGEMENT	0.0	0.00%	0
MATERIALS MGMT	0.0	0.00%	0
BUILDING CODE	0.0	0.00%	0
BUILDING CONSTRUCTION	0.0	0.00%	0
PLANT MGMT	0.0	0.00%	0
STATE REGISTER & DOCUMENTS	0.0	0.00%	0
MICROGRAPHICS	0.0	0.00%	0
ELECTRONICS EQUIPMENT RENTAL	0.0	0.00%	0
TELECOMMUNICATIONS	0.0	0.00%	0
MOTOR POOL	0.0	0.00%	0
STATE PRINTER	0.0	0.00%	0
CENTRAL STORES	0.0	0.00%	0
FEDERAL SURPLUS	0.0	0.00%	0
RESOURCE RECOVERY	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
IMB	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MOVERS & DELIVERY	0.0	0.00%	0
CENTRAL MNTNCE REV	0.0	0.00%	0
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	0.0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	0.0	0.00%	0
IISAC	0.0	0.00%	0
911 EMERGENCY	0.0	0.00%	0
RISK MGMT	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	153.5	0.25%	5,057
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	571.5	0.94%	18,827
AUDITOR	387.5	0.64%	12,765
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	1,967.0	3.23%	64,799
COMMUNITY COLLEGE BD	3,566.0	5.86%	117,475
CORRECTIONS	637.0	1.05%	20,985
DISABILITY COUNCIL	330.0	0.54%	10,871
EDUCATION-CENTRAL OFFICE	2,748.5	4.51%	90,544
EDUCATION-FARIBAUT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	191.5	0.31%	6,309
EMPLOYEE RELATIONS	172.0	0.28%	5,666
FINANCE	867.5	1.42%	28,578
HEALTH	876.0	1.44%	28,858
HEALTH LIC BDS			
MEDICAL EXAMINERS	346.0	0.57%	11,398
NURSING	269.5	0.44%	8,878
PHARMACY	137.5	0.23%	4,530
DENTISTRY	129.0	0.21%	4,250
CHIROPRACTORS	109.5	0.18%	3,607
PSYCHOLOGY	91.0	0.15%	2,998
OPTOMETRY	141.5	0.23%	4,661
NURSING HOME ADM	103.0	0.17%	3,393
SOCIAL WRK & MNTL HLTH	0.0	0.00%	0
SOCIAL WRK LIC BD	0.0	0.00%	0
MARR & FAMILY THERAPY BD	0.0	0.00%	0
UNLIC MNTL HLTH PROV BD	0.0	0.00%	0
PODIATRY	64.0	0.11%	2,108
VETERINARY MEDICINE	99.0	0.16%	3,261

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	254.0	0.42%	8,368
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	684.0	1.12%	22,533
HUMAN RIGHTS	514.0	0.84%	16,933
HUMAN SERVICES-CENTRAL OFFICE	1,375.0	2.26%	45,297
HUMAN SERVICES-INSTITUTIONS	2,248.5	3.69%	74,073
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	3,462.5	5.69%	114,066
IRON RANGE RESOURCES	637.0	1.05%	20,985
JOBS & TRAINING	3,221.0	5.25%	106,110
LABOR & INDUSTRY	687.5	1.13%	22,648
LEGISLATIVE AUDIT	1,434.0	2.35%	47,241
MEDIATION SVCS	9.0	0.01%	296
MILITARY AFFAIRS	0.0	0.00%	0
MUNICIPAL BOARD	187.0	0.31%	6,160
NATURAL RESOURCES	503.0	0.83%	16,570
NON-HEALTH LIC BDS			
BOXING	40.5	0.07%	1,334
BARBERS	81.0	0.13%	2,668
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	118.5	0.19%	3,904
ABSTRACTORS	50.0	0.08%	1,647
ACCOUNTANCY	61.0	0.10%	2,010
PEACE OFFICERS	0.0	0.00%	0
PLANNING	0.0	0.00%	0
POLLUTION CONTROL	190.0	0.31%	6,259
PUB EMP RET ASSN	958.5	1.57%	31,576
PUBLIC SAFETY	1,666.0	2.74%	54,883
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	27.0	0.04%	889
REVENUE	3,352.0	5.50%	110,426
SECRETARY OF STATE	398.5	0.65%	13,128
STATE RETIREMENT	1,098.5	1.80%	36,188
STATE UNIV SYSTEM	1,471.0	2.42%	48,459
TEACHERS RETIREMENT	810.0	1.33%	26,684
TRADE & ECON DEV	287.0	0.47%	9,455
TRANSPORTATION	2,556.5	4.20%	84,219
TRANSPORTATION REG RD	0.0	0.00%	0
TREASURER	2,235.5	3.67%	73,644
VETERANS AFFAIRS	0.0	0.00%	0
WASTE MGMT BOARD	12.0	0.02%	395
WRKRS COMP CT OF APPEALS	161.5	0.27%	5,320
ZOO	690.5	1.13%	22,747
OTHER	6,315.0	10.37%	208,036
FINANCE-BUDGET	153.5	0.25%	5,057
FINANCE-ACCOUNTING	2,013.5	3.31%	66,331
FINANCE-OTHER	2,676.5	4.39%	88,178
TOTAL	60,903.0	100.00%	2,006,339

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1987
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	0.0	0.00%	0
PROPERTY MANAGEMENT	0.0	0.00%	0
INFORMATION MANAGEMENT	0.0	0.00%	0
OPERATIONS MANAGEMENT	0.0	0.00%	0
MATERIALS MGMT	0.0	0.00%	0
BUILDING CODE	0.0	0.00%	0
BUILDING CONSTRUCTION	0.0	0.00%	0
PLANT MGMT	0.0	0.00%	0
STATE REGISTER & DOCUMENTS	0.0	0.00%	0
MICROGRAPHICS	0.0	0.00%	0
ELECTRONIC'S EQUIPMENT RENTAL	0.0	0.00%	0
TELECOMMUNICATIONS	0.0	0.00%	0
MOTOR POOL	0.0	0.00%	0
STATE PRINTER	0.0	0.00%	0
CENTRAL STORES	0.0	0.00%	0
FEDERAL SURPLUS	0.0	0.00%	0
RESOURCE RECOVERY	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
IMB	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MOVERS & DELIVERY	0.0	0.00%	0
CENTRAL MNTNCE REV	0.0	0.00%	0
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	0.0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	0.0	0.00%	0
IISAC	0.0	0.00%	0
911 EMERGENCY	0.0	0.00%	0
RISK MGMT	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	0.0	0.00%	0
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	0.0	0.00%	0
AUDITOR	0.0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	0.0	0.00%	0
COMMUNITY COLLEGE BD	1,349.8	13.66%	45,616
CORRECTIONS	0.0	0.00%	0
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,099.5	11.13%	37,157
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	370.5	3.75%	12,521
EMPLOYEE RELATIONS	56.0	0.57%	1,893
FINANCE	333.0	3.37%	11,254
HEALTH	357.5	3.62%	12,082
HEALTH LIC BDS			
MEDICAL EXAMINERS	0.0	0.00%	0
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	0.0	0.00%	0
CHIROPRACTORS	0.0	0.00%	0
PSYCHOLOGY	0.0	0.00%	0
OPTOMETRY	0.0	0.00%	0
NURSING HOME ADM	0.0	0.00%	0
SOCIAL WRK & MNTL HLTH	0.0	0.00%	0
SOCIAL WRK LIC BD	0.0	0.00%	0
MARR & FAMILY THERAPY BD	0.0	0.00%	0
UNLIC MNTL HLTH PROV BD	0.0	0.00%	0
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	0.0	0.00%	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	0.0	0.00%	0
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	1,864.5	18.87%	63,011
HUMAN SERVICES-INSTITUTIONS	0.0	0.00%	0
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	0.0	0.00%	0
IRON RANGE RESOURCES	0.0	0.00%	0
JOBS & TRAINING	1,039.0	10.51%	35,113
LABOR & INDUSTRY	16.0	0.16%	541
LEGISLATIVE AUDIT	0.0	0.00%	0
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	229.5	2.32%	7,756
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	804.5	8.14%	27,188
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	0.0	0.00%	0
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	0.0	0.00%	0
PEACE OFFICERS	0.0	0.00%	0
PLANNING	0.0	0.00%	0
POLLUTION CONTROL	216.0	2.19%	7,300
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	0.0	0.00%	0
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	0.0	0.00%	0
REVENUE	0.0	0.00%	0
SECRETARY OF STATE	0.0	0.00%	0
STATE RETIREMENT	0.0	0.00%	0
STATE UNIV SYSTEM	1,133.2	11.47%	38,296
TEACHERS RETIREMENT	0.0	0.00%	0
TRADE & ECON DEV	602.0	6.09%	20,345
TRANSPORTATION	411.0	4.16%	13,888
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
WASTE MGMT BOARD	0.0	0.00%	0
WRKRS COMP CT OF APPEALS	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER	0.0	0.00%	0
FINANCE-BUDGET	0.0	0.00%	0
FINANCE-ACCOUNTING	0.0	0.00%	0
FINANCE-OTHER	0.0	0.00%	0
TOTAL	9,882.0	100.00%	333,961

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1987
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	141,804	141,804	0
PROPERTY MANAGEMENT	0	0	0
INFORMATION MANAGEMENT	0	0	0
OPERATIONS MANAGEMENT	0	0	0
MATERIALS MGMT	0	0	0
BUILDING CODE	0	0	0
BUILDING CONSTRUCTION	0	0	0
PLANT MGMT	0	0	0
STATE REGISTER & DOCUMENTS	0	0	0
MICROGRAPHICS	0	0	0
ELECTRONICS EQUIPMENT RENTAL	0	0	0
TELECOMMUNICATIONS	0	0	0
MOTOR POOL	0	0	0
STATE PRINTER	0	0	0
CENTRAL STORES	0	0	0
FEDERAL SURPLUS	0	0	0
RESOURCE RECOVERY	0	0	0
COMPUTER VANS	0	0	0
IMB	0	0	0
ADDRESSING & INSERT	0	0	0
MOVERS & DELIVERY	0	0	0
CENTRAL MNTNCE REV	0	0	0
CAPITOL PARKING	0	0	0
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	0	0	0
IISAC	0	0	0
911 EMERGENCY	0	0	0
RISK MGMT	0	0	0
OTHER	0	0	0
AGRICULTURE	5,057	5,057	0
ANIMAL HEALTH BD	0	0	0
ARTS BOARD	0	0	0
ATTORNEY GENERAL	18,827	18,827	0
AUDITOR	12,765	12,765	0
CAPITOL AREA ARCH PLAN BD	0	0	0
CHARITABLE GAMBLING	0	0	0
COMMERCE	64,799	64,799	0
COMMUNITY COLLEGE BD	163,091	117,475	45,616
CORRECTIONS	20,985	20,985	0
DISABILITY COUNCIL	10,871	10,871	0
EDUCATION-CENTRAL OFFICE	127,701	90,544	37,157
EDUCATION-FARIBAULT SCHOOLS	0	0	0
EDUCATION-VO-TECH	18,830	6,309	12,521
EMPLOYEE RELATIONS	7,559	5,666	1,893
FINANCE	39,832	28,578	11,254
HEALTH	40,940	28,858	12,082
HEALTH LIC BDS			
MEDICAL EXAMINERS	11,398	11,398	0
NURSING	8,878	8,878	0
PHARMACY	4,530	4,530	0
DENTISTRY	4,250	4,250	0
CHIROPRACTORS	3,607	3,607	0
PSYCHOLOGY	2,998	2,998	0
OPTOMETRY	4,661	4,661	0
NURSING HOME ADM	3,393	3,393	0
SOCIAL WRK & MNTL HLTH	0	0	0
SOCIAL WRK LIC BD	0	0	0
MARR & FAMILY THERAPY BD	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0
PODIATRY	2,108	2,108	0
VETERINARY MEDICINE	3,261	3,261	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
HEARING EXAMINER	0	0	0
HIGHER ED COORD BD	8,368	8,368	0
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	22,533	22,533	0
HUMAN RIGHTS	16,933	16,933	0
HUMAN SERVICES-CENTRAL OFFICE	108,308	45,297	63,011
HUMAN SERVICES-INSTITUTIONS	74,073	74,073	0
INDIAN AFFAIRS	0	0	0
INVESTMENT BOARD	114,066	114,066	0
IRON RANGE RESOURCES	20,985	20,985	0
JOBS & TRAINING	141,223	106,110	35,113
LABOR & INDUSTRY	23,189	22,648	541
LEGISLATIVE AUDIT	47,241	47,241	0
MEDIATION SVCS	296	296	0
MILITARY AFFAIRS	7,756	0	7,756
MUNICIPAL BOARD	6,160	6,160	0
NATURAL RESOURCES	43,758	16,570	27,188
NON-HEALTH LIC BDS			
BOXING	1,334	1,334	0
BARBERS	2,668	2,668	0
ELECTRICITY	0	0	0
ARCHITECTS & ENG	3,904	3,904	0
ABSTRACTORS	1,647	1,647	0
ACCOUNTANCY	2,010	2,010	0
PEACE OFFICERS	0	0	0
PLANNING	0	0	0
POLLUTION CONTROL	13,559	6,259	7,300
PUB EMP RET ASSN	31,576	31,576	0
PUBLIC SAFETY	54,883	54,883	0
PUBLIC SERVICE	0	0	0
PUBLIC UTIL COMM	0	0	0
RACING COMMISSION	889	889	0
REVENUE	110,426	110,426	0
SECRETARY OF STATE	13,128	13,128	0
STATE RETIREMENT	36,188	36,188	0
STATE UNIV SYSTEM	86,755	48,459	38,296
TEACHERS RETIREMENT	26,684	26,684	0
TRADE & ECON DEV	29,800	3,455	20,345
TRANSPORTATION	98,107	84,219	13,888
TRANSPORTATION REG BD	0	0	0
TREASURER	73,644	73,644	0
VETERANS AFFAIRS	0	0	0
WASTE MGMT BOARD	395	395	0
WRKRS COMP CT OF APPEALS	5,320	5,320	0
ZOO	22,747	22,747	0
OTHER	208,036	208,036	0
FINANCE-BUDGET	5,057	5,057	0
FINANCE-ACCOUNTING	66,331	66,331	0
FINANCE-OTHER	88,178	88,178	0
TOTAL	2,340,300	2,006,339	333,961

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 14.2
BUDGET 1989

STATE OF MINNESOTA

TREASURER

COSTS TO BE ALLOCATED

LEGISLATIVE APPROPRIATION F.Y. 1989 531,455

DEDUCTIONS:

EQUIPMENT (7,500)

TOTAL DEDUCTIONS (7,500)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	15,809
ADMN-PROPERTY MGMT	617
ADMN-INFORMATION MGMT	5,689
ADMN-OPERATIONS MGMT	196
ADMN-MATERIALS MGMT	1,564
FIN-BUDGET	476
FIN-ACCOUNTING	828
FIN-OTHER	219
EMPLOYEE RELATIONS	1,839
MEDIATION SERVICES	1
LEGISLATIVE AUDIT	73,644

TOTAL ALLOCATED ADDITIONS 100,882

TOTAL TO BE ALLOCATED 624,837

STATE OF MINNESOTA

TREASURER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	TREASURY	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	395,955		128,329	267,626
OTHER EXPENSE & COST				
SERVICES	120,700		39,119	81,581
SUPPLIES	7,300		2,366	4,934
EQUIPMENT	7,500	7,500		
DEPARTMENTAL EXPEND	531,455	7,500	169,814	354,141
COST ADJUSTMENTS				
DEDUCTIONS	(7,500)	(7,500)		
ADDITIONS	100,882	100,882		
COST BY FUNCTION	624,837	100,882	169,814	354,141
REALLOCATE ADMN	0	(100,882)	32,696	68,186
ALLOCABLE COSTS	624,837		202,510	422,327
DISALLOWED	(422,327)			(422,327)
NET ALLOCATED	202,510		202,510	

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,159	0.04%	82
PROPERTY MANAGEMENT	697	0.01%	26
INFORMATION MANAGEMENT	3,244	0.06%	123
OPERATIONS MANAGEMENT	13,157	0.25%	498
MATERIALS MGMT	1,274	0.02%	48
BUILDING CODE	867	0.02%	33
BUILDING CONSTRUCTION	637	0.01%	24
PLANT MGMT	8,900	0.17%	337
STATE REGISTER & DOCUMENTS	4,318	0.08%	163
MICROGRAPHICS	1,585	0.03%	60
ELECTRONICS EQUIPMENT RENTAL	1,872	0.03%	71
TELECOMMUNICATIONS	17,616	0.33%	667
MOTOR POOL	22,669	0.42%	858
STATE PRINTER	14,223	0.27%	538
CENTRAL STORES	18,018	0.34%	682
FEDERAL SURPLUS	1,579	0.03%	60
RESOURCE RECOVERY	371	0.01%	14
COMMUTER VANS	601	0.01%	23
IMB	10,925	0.20%	413
ADDRESSING & INSERT	790	0.01%	30
MOVERS & DELIVERY	974	0.02%	37
CENTRAL MNTNCE REV	1,524	0.03%	58
CAPITOL PARKING	1,882	0.04%	71
PROC SUR-LOCAL GOVT	76	0.00%	3
RECORDS MGMT-LOCAL GOVT	183	0.00%	7
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.01%	18
IISAC	78	0.00%	3
911 EMERGENCY	473	0.01%	18
RISK MGMT	195	0.00%	7
OTHER	7,551	0.14%	286
AGRICULTURE	46,771	0.87%	1,770
ANIMAL HEALTH BD	2,125	0.04%	80
ARTS BOARD	2,865	0.05%	108
ATTORNEY GENERAL	18,710	0.35%	708
AUDITOR	4,648	0.09%	176
CAPITOL AREA ARCH PLAN BD	726	0.01%	27
CHARITABLE GAMBLING	1,917	0.04%	73
COMMERCE	44,381	0.83%	1,680
COMMUNITY COLLEGE BD	115,987	2.17%	4,390
CORRECTIONS	110,987	2.07%	4,200
DISABILITY COUNCIL	1,329	0.02%	50
EDUCATION-CENTRAL OFFICE	113,480	2.12%	4,295
EDUCATION-FARIBAULT SCHOOLS	5,439	0.10%	206
EDUCATION-VO-TECH	18,144	0.34%	687
EMPLOYEE RELATIONS	10,611	0.20%	402
FINANCE	29,424	0.55%	1,114
HEALTH	64,793	1.21%	2,452
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.05%	100
NURSING	3,538	0.07%	134
PHARMACY	1,680	0.03%	64
DENTISTRY	1,676	0.03%	63
CHIROPRACTORS	673	0.01%	25
PSYCHOLOGY	958	0.02%	36
OPTOMETRY	460	0.01%	17
NURSING HOME ADM	683	0.01%	26
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	290	0.01%	11
VETERINARY MEDICINE	505	0.01%	19

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	5,409	0.10%	205
HIGHER ED COORD BD	127,680	2.39%	4,832
HIGHER ED FAC AUTH	35	0.00%	1
HOUSING FINANCE	12,750	0.24%	483
HUMAN RIGHTS	2,961	0.06%	112
HUMAN SERVICES-CENTRAL OFFICE	300,291	5.61%	11,365
HUMAN SERVICES-INSTITUTIONS	87,941	1.64%	3,328
INDIAN AFFAIRS	1,171	0.02%	44
INVESTMENT BOARD	1,779	0.03%	67
IRON RANGE RESOURCES	19,398	0.36%	734
JOBS & TRAINING	234,975	4.39%	8,893
LABOR & INDUSTRY	76,365	1.43%	2,890
LEGISLATIVE AUDIT	1,762	0.03%	67
MEDIATION SVCS	1,741	0.03%	66
MILITARY AFFAIRS	15,311	0.29%	579
MUNICIPAL BOARD	831	0.02%	31
NATURAL RESOURCES	227,623	4.25%	8,614
NON-HEALTH LIC BDS			
BOXING	416	0.01%	16
BARBERS	1,174	0.02%	44
ELECTRICITY	3,934	0.07%	149
ARCHITECTS & ENG	2,326	0.04%	88
ABSTRACTORS	145	0.00%	5
ACCOUNTANCY	1,850	0.03%	70
PEACE OFFICERS	1,983	0.04%	75
PLANNING	8,953	0.17%	339
POLLUTION CONTROL	26,466	0.49%	1,002
PUB EMP RET ASSN	217,818	4.07%	8,243
PUBLIC SAFETY	427,111	7.98%	16,164
PUBLIC SERVICE	7,072	0.13%	268
PUBLIC UTIL COMM	1,931	0.04%	73
RACING COMMISSION	3,141	0.06%	119
REVENUE	1,905,450	35.61%	72,112
SECRETARY OF STATE	9,191	0.17%	348
STATE RETIREMENT	178,272	3.33%	6,747
STATE UNIV SYSTEM	137,090	2.56%	5,188
TEACHERS RETIREMENT	183,040	3.42%	6,927
TRADE & ECON DEV	33,076	0.62%	1,252
TRANSPORTATION	210,672	3.94%	7,973
TRANSPORTATION REG BD	424	0.01%	16
TREASURER	561	0.01%	21
VETERANS AFFAIRS	22,885	0.43%	866
WASTE MGMT BOARD	2,085	0.04%	79
WRKRS COMP CT OF APPEALS	529	0.01%	20
ZOO	21,724	0.41%	822
OTHER	79,280	1.48%	3,002
TOTAL	5,350,995	100.00%	202,510

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	82	82
PROPERTY MANAGEMENT	26	26
INFORMATION MANAGEMENT	123	123
OPERATIONS MANAGEMENT	498	498
MATERIALS MGMT	48	48
BUILDING CODE	33	33
BUILDING CONSTRUCTION	24	24
PLANT MGMT	337	337
STATE REGISTER & DOCUMENTS	163	163
MICROGRAPHICS	60	60
ELECTRONICS EQUIPMENT RENTAL	71	71
TELECOMMUNICATIONS	667	667
MOTOR POOL	858	858
STATE PRINTER	538	538
CENTRAL STORES	682	682
FEDERAL SURPLUS	60	60
RESOURCE RECOVERY	14	14
COMMUTER VANS	23	23
IMB	413	413
ADDRESSING & INSERT	30	30
MOVERS & DELIVERY	37	37
CENTRAL MNTNCE REV	58	58
CAPITOL PARKING	71	71
PROC SUR-LOCAL GOVT	3	3
RECORDS MGMT-LOCAL GOVT	7	7
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	18	18
IISAC	3	3
911 EMERGENCY	18	18
RISK MGMT	7	7
OTHER	286	286
AGRICULTURE	1,770	1,770
ANIMAL HEALTH BD	80	80
ARTS BOARD	108	108
ATTORNEY GENERAL	708	708
AUDITOR	176	176
CAPITOL AREA ARCH PLAN BD	27	27
CHARITABLE GAMBLING	73	73
COMMERCE	1,680	1,680
COMMUNITY COLLEGE BD	4,390	4,390
CORRECTIONS	4,200	4,200
DISABILITY COUNCIL	50	50
EDUCATION-CENTRAL OFFICE	4,295	4,295
EDUCATION-FARIBAUT SCHOOLS	206	206
EDUCATION-VO-TECH	687	687
EMPLOYEE RELATIONS	402	402
FINANCE	1,114	1,114
HEALTH	2,452	2,452
HEALTH LIC BDS		
MEDICAL EXAMINERS	100	100
NURSING	134	134
PHARMACY	64	64
DENTISTRY	63	63
CHIROPRACTORS	25	25
PSYCHOLOGY	36	36
OPTOMETRY	17	17
NURSING HOME ADM	26	26
SOCIAL WRK & MNTL HLTH	0	0
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	11	11
VETERINARY MEDICINE	19	19

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
HEARING EXAMINER	205	205
HIGHER ED COORD BD	4,832	4,832
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	483	483
HUMAN RIGHTS	112	112
HUMAN SERVICES-CENTRAL OFFICE	11,365	11,365
HUMAN SERVICES-INSTITUTIONS	3,328	3,328
INDIAN AFFAIRS	44	44
INVESTMENT BOARD	67	67
IRON RANGE RESOURCES	734	734
JOBS & TRAINING	8,893	8,893
LABOR & INDUSTRY	2,890	2,890
LEGISLATIVE AUDIT	67	67
MEDIATION SVCS	66	66
MILITARY AFFAIRS	579	579
MUNICIPAL BOARD	31	31
NATURAL RESOURCES	8,614	8,614
NON-HEALTH LIC BDS		
BOXING	16	16
BARBERS	44	44
ELECTRICITY	149	149
ARCHITECTS & ENG	88	88
ABSTRACTORS	5	5
ACCOUNTANCY	70	70
PEACE OFFICERS	75	75
PLANNING	339	339
POLLUTION CONTROL	1,002	1,002
PUB EMP RET ASSN	8,243	8,243
PUBLIC SAFETY	16,164	16,164
PUBLIC SERVICE	268	268
PUBLIC UTIL COMM	73	73
RACING COMMISSION	119	119
REVENUE	72,112	72,112
SECRETARY OF STATE	348	348
STATE RETIREMENT	6,747	6,747
STATE UNIV SYSTEM	5,188	5,188
TEACHERS RETIREMENT	6,927	6,927
TRADE & ECON DEV	1,252	1,252
TRANSPORTATION	7,973	7,973
TRANSPORTATION REG BD	16	16
TREASURER	21	21
VETERANS AFFAIRS	866	866
WASTE MGMT BOARD	79	79
WRKRS COMP CT OF APPEALS	20	20
ZOO	822	822
OTHER	3,002	3,002
TOTAL	202,510	202,510

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 actual F.Y. 1987 hours of attorney and paralegal staff time provided to central service agencies.

A separate appropriation was made for the Health Boards. This appropriation is disallowed and has not been allocated.

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 15.2
BUDGET 1989

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1989 18,606,429

DEDUCTIONS:

EQUIPMENT (1,417,401)
SPECIAL CONTINGENT (49,648)

TOTAL DEDUCTIONS (1,467,049)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE 71,907
ADMN-PROPERTY MGMT 7,405
ADMN-INFORMATION MGMT 42,293
ADMN-OPERATIONS MGMT 7,518
ADMN-MATERIALS MGMT 12,073
FIN-BUDGET 11,063
FIN-ACCOUNTING 27,601
FIN-OTHER 11,073
EMPLOYEE RELATIONS 53,566
MEDIATION SERVICES 8
LEGISLATIVE AUDIT 18,827
TREASURER 708

TOTAL ALLOCATED ADDITIONS 264,042

TOTAL TO BE ALLOCATED 17,403,422

SCHEDULE 15.3
BUDGET 1989

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEGAL SERVICES	HEALTH BOARDS	OTHER
WAGES & BENEFITS					
SALARY & WAGES	15,104,129	1,089,715	9,469,999	808,290	3,736,125
OTHER EXPENSE & COST					
SERVICES	1,805,862	582,482	953,411	69,700	200,269
SUPPLIES	229,389	166,820	60,569	500	1,500
EQUIPMENT	1,417,401	1,417,401			
SPECIAL CNTNGNT	49,648	49,648			
DEPARTMENTAL EXPEND	18,606,429	3,306,066	10,483,979	878,490	3,937,894
COST ADJUSTMENTS					
DEDUCTIONS	(1,467,049)	(1,467,049)			
ADDITIONS	264,042	264,042			
COST BY FUNCTION	17,403,422	2,103,059	10,483,979	878,490	3,937,894
REALLOCATE ADMN	0	(2,103,059)	1,441,039	120,750	541,270
ALLOCABLE COSTS	17,403,422		11,925,018	999,240	4,479,164
DISALLOWED	(5,478,404)			(999,240)	(4,479,164)
NET ALLOCATED	11,925,018		11,925,018		0

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
ADMN-COMM OFF & ADM SVCS	5,965	1.18%	140,872		140,872
ATTORNEY GENERAL	270,415	53.55%	6,386,247		6,386,247
FINANCE-FISCAL MGMT	567	0.11%	13,391		13,391
LEGISLATIVE AUDITOR	1	0.00%	24		24
MEDIATION SVCS	0	0.00%	0		0
EMPLOYEE RELATIONS	1,253	0.25%	29,591		29,591
TREASURER	184	0.04%	4,345		4,345
OTHER	226,560	44.87%	5,350,548	(6,818,779)	(1,468,231)
TOTAL	504,945	100.00%	11,925,018	(6,818,779)	5,106,239

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO
CENTRAL SERVICE AGENCIES F.Y. 1987

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 15.5
BUDGET 1989

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
ADMN-COMM OFF & ADM SVCS	140,872	140,872
ATTORNEY GENERAL	6,386,247	6,386,247
FINANCE-FISCAL MGMT	13,391	13,391
LEGISLATIVE AUDITOR	24	24
MEDIATION SVCS	0	0
EMPLOYEE RELATIONS	29,591	29,591
TREASURER	4,345	4,345
OTHER	(1,468,231)	(1,468,231)
TOTAL	5,106,239	5,106,239

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 fiscal year 1989 Legislative appropriations for the State Auditor's Office for this activity. 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 1987.

Ref.: A-102, Attachment P.

SCHEDULE 16.2
BUDGET 1989

STATE OF MINNESOTA
STATE AUDITOR-SINGLE AUDIT
COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1989	77,300
DEDUCTIONS:	
EQUIPMENT	(5,300)
TOTAL DEDUCTIONS	(5,300)
ALLOCATED ADDITIONS:	
TOTAL ALLOCATED ADDITIONS	0
TOTAL TO BE ALLOCATED	72,000

SCHEDULE 16.3
BUDGET 1989

STATE OF MINNESOTA

STATE AUDITOR-SINGLE AUDIT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	SINGLE AUDIT
WAGES & BENEFITS			
SALARY & WAGES	0		0
OTHER EXPENSE & COST			
SERVICES	71,000		71,000
SUPPLIES	1,000		1,000
EQUIPMENT	5,300	5,300	
DEPARTMENTAL EXPENDITURES	77,300	5,300	72,000
COST ADJUSTMENTS			
DEDUCTIONS		(5,300)	
ADDITIONS			
COST BY FUNCTION	72,000	0	72,000
ALLOCABLE COSTS	72,000		72,000
DISALLOWED			
NET ALLOCATED	72,000		72,000

STATE OF MINNESOTA

STATE AUDITOR

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	0	0.00%	0
PROPERTY MANAGEMENT	0	0.00%	0
INFORMATION MANAGEMENT	0	0.00%	0
OPERATIONS MANAGEMENT	0	0.00%	0
MATERIALS MGMT	0	0.00%	0
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	419,440	0.02%	16
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	11,259	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
OTHER	19,625	0.00%	1
AGRICULTURE	931,735	0.05%	37
ANIMAL HEALTH BD	63,645	0.00%	3
ARTS BOARD	508,493	0.03%	20
ATTORNEY GENERAL	366,410	0.02%	14
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNITY COLLEGE BD	3,961,579	0.22%	156
CORRECTIONS	1,270,820	0.07%	50
DISABILITY COUNCIL	3,259	0.00%	0
EDUCATION-CENTRAL OFFICE	140,426,785	7.67%	5,522
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	18,001,705	0.98%	708
EMPLOYEE RELATIONS	0	0.00%	0
FINANCE	0	0.00%	0
HEALTH	40,912,300	2.23%	1,609
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

STATE OF MINNESOTA
STATE AUDITOR
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	1,788,241	0.10%	70
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	55,032,426	3.01%	2,164
HUMAN RIGHTS	349,548	0.02%	14
HUMAN SERVICES-CENTRAL OFFICE	940,279,495	51.35%	36,974
HUMAN SERVICES-INSTITUTIONS	299,569	0.02%	12
INDIAN AFFAIRS	73,177	0.00%	3
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	300,000	0.02%	12
JOBS & TRAINING	208,930,449	11.41%	8,216
LABOR & INDUSTRY	2,117,555	0.12%	83
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	61,904	0.00%	2
MILITARY AFFAIRS	7,554,611	0.41%	297
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	12,897,948	0.70%	507
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	1,556,404	0.09%	61
POLLUTION CONTROL	9,119,771	0.50%	359
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	6,024,167	0.33%	237
PUBLIC SERVICE	1,598,958	0.09%	63
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	3,707,815	0.20%	146
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	34,552,374	1.89%	1,359
TRANSPORTATION	329,012,276	17.97%	12,937
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	2,902,698	0.16%	114
WASTE MGMT BOARD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	33,792	0.00%	1
OTHER	5,937,382	0.32%	233
TOTAL	1,831,029,615	100.00%	72,000

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1987
SOURCE: COMPUTER REPORT FINU8603

STATE OF MINNESOTA
STATE AUDITOR
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	0	0
PROPERTY MANAGEMENT	0	0
INFORMATION MANAGEMENT	0	0
OPERATIONS MANAGEMENT	0	0
MATERIALS MGMT	0	0
BUILDING CODE	0	0
BUILDING CONSTRUCTION	16	16
PLANT MGMT	0	0
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
ELECTRONICS EQUIPMENT RENTAL	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	0	0
STATE PRINTER	0	0
CENTRAL STORES	0	0
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	0	0
ADDRESSING & INSERT	0	0
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	0	0
OTHER	1	1
AGRICULTURE	37	37
ANIMAL HEALTH BD	3	3
ARTS BOARD	20	20
ATTORNEY GENERAL	14	14
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	0	0
COMMUNITY COLLEGE BD	156	156
CORRECTIONS	50	50
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	5,522	5,522
EDUCATION-FARIBAULT SCHOOLS	0	0
EDUCATION-VO-TECH	708	708
EMPLOYEE RELATIONS	0	0
FINANCE	0	0
HEALTH	1,609	1,609
HEALTH LIC BDS		
MEDICAL EXAMINERS	0	0
NURSING	0	0
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
SOCIAL WRK & MNTL HLTH	0	0
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0

STATE OF MINNESOTA
STATE AUDITOR
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
HEARING EXAMINER	0	0
HIGHER ED COORD BD	70	70
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2,164	2,164
HUMAN RIGHTS	14	14
HUMAN SERVICES-CENTRAL OFFICE	36,974	36,974
HUMAN SERVICES-INSTITUTIONS	12	12
INDIAN AFFAIRS	3	3
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	12	12
JOBS & TRAINING	8,216	8,216
LABOR & INDUSTRY	83	83
LEGISLATIVE AUDIT	0	0
MEDIATION SVCS	2	2
MILITARY AFFAIRS	297	297
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	507	507
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	61	61
POLLUTION CONTROL	359	359
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	237	237
PUBLIC SERVICE	63	63
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	146	146
TEACHERS RETIREMEN	0	0
TRADE & ECON DEV	1,359	1,359
TRANSPORTATION	12,937	12,937
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	114	114
WASTE MGMT BOARD	0	0
WRKRS COMP CT OF APPEALS	0	0
ZOO	1	1
OTHER	233	233
TOTAL	72,000	72,000

STATE OF MINNESOTA
ADMINISTRATION - ADMINISTRATIVE 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 17.2
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1989

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	61,729
PROPERTY MANAGEMENT	4,937
INFORMATION MANAGEMENT	5,319
OPERATIONS MANAGEMENT	594
MATERIALS MANAGEMENT	3,930

FINANCE

BUDGET	2,349
ACCOUNTING	3,185
OTHER	1,436

EMPLOYEE RELATIONS

6,744

MEDIATION SERVICES

2

LEGISLATIVE AUDIT

141,804

TREASURER

82

ATTORNEY GENERAL

140,872

ISB CREDIT

(1,158)

TOTAL ALLOCATED ADDITIONS

371,825

TOTAL TO BE ALLOCATED

371,825

SCHEDULE 17.3
BUDGET 1989

STATE OF MINNESOTA
ADMINISTRATION-ADMINISTRATIVE MANAGEMENT
SECOND ALLOCATION
SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

COST ADJUSTMENTS	TOTAL	GENERAL ADMN	COMMSR & PERSONL	FISCAL	MGMT ANALYSIS	OTHER
ALLOCATED ADDITIONS	371,825	0	163,605	111,177	97,043	0
COST BY FUNCTION	371,825	0	163,605	111,177	97,043	0
ALLOCABLE COSTS	371,825	0	163,605	111,177	97,043	0
DISALLOWED	(97,043)				(97,043)	0
NET ALLOCATION	274,782	0	163,605	111,177	0	0

SCHEDULE 17.4
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
PROPERTY MANAGEMENT	31.0	3.85%	6,300
INFORMATION MANAGEME	44.6	5.54%	9,063
OPERATIONS MANAGEMEN	24.0	2.98%	4,877
MATERIALS MANAGEMENT	52.0	6.46%	10,567
BUILDING CODE	24.0	2.98%	4,877
BUILDING CONSTRUCTIO	7.0	0.87%	1,422
PLANT MANAGEMENT	165.6	20.57%	33,652
STATE REGISTER & DOC	19.5	2.42%	3,963
MICROGRAPHICS	17.5	2.17%	3,556
ELECTRNC EQUIP RENTA	3.1	0.39%	630
TELECOMMUNICATIONS	8.2	1.02%	1,666
MOTOR POOL	17.4	2.16%	3,536
STATE PRINTER	49.9	6.20%	10,140
CENTRAL STORES	14.0	1.74%	2,845
FEDERAL SURPLUS	7.0	0.87%	1,422
RESOURCE RECOVERY	3.0	0.37%	610
COMMUTER VANS	0.6	0.07%	122
IMB	271.3	33.70%	55,131
ADDRESSING & INSERT	6.8	0.84%	1,382
MOVERS & DELIVERY	11.2	1.39%	2,276
CENT MNTNCE REV	6.8	0.84%	1,382
CAPITOL PARKING	8.6	1.07%	1,748
PROC SUR-LOCAL GOVT	1.8	0.22%	366
RCRDS MGT-LOC GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANAL-SP FD	4.0	0.50%	813
IISAC	0.0	0.00%	0
911 EMERGENCY	3.0	0.37%	610
RISK MANAGEMENT	0.0	0.00%	0
OTHER	3.2	0.40%	649
SUB-TOTAL	805.1	100.00%	163,605
DIRECT BILLED			
TOTAL	805.1	100.00%	163,605

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1989
SOURCE: LAWS OF 1987

SCHEDULE 17.5
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
PROPERTY MGMT	697	2.30%	1,066
INFORMATION MGMT	3,244	10.69%	4,963
OPERATIONS MGMT	13,157	43.34%	20,130
MATERIALS MANAGEMENT	1,274	4.20%	1,949
BUILDING CODE	867	2.86%	1,327
BUILDING CONSTRUCTION	637	2.10%	975
GOVERNOR	2,932	9.66%	4,486
OTHER	7,551	24.87%	11,554
TOTAL	30,359	100.00%	46,450
PLANT MANAGEMENT	8,900	8.14%	5,269
STATE REG & DOC	4,318	3.95%	2,556
MICROGRAPHICS	1,585	1.45%	938
OFFICE EQUIPMENT	1,872	1.71%	1,108
TELECOMMUNICATIONS	17,616	16.11%	10,428
MOTOR POOL	22,669	20.73%	13,421
STATE PRINTER	14,223	13.01%	8,420
CENTRAL STORES	18,018	16.48%	10,666
FEDERAL SURPLUS	1,579	1.44%	935
RESOURCE RECOVERY	371	0.34%	220
COMMUTER VANS	601	0.55%	356
IMB	10,925	9.99%	6,467
ADDRESSING & INSERT	790	0.72%	468
MOVERS & DELIVERY	974	0.89%	577
CENT MNTNCE REV	1,524	1.39%	902
CAPITOL PARKING	1,882	1.72%	1,114
PROC SUR-LOCAL GOVT	76	0.07%	45
RCDS MGT-LOC GOVT	183	0.17%	108
STATE SURPLUS	0	0.00%	0
MGMT ANAL-SP FD	487	0.45%	288
IISAC	78	0.07%	46
911 EMERGENCY	473	0.43%	280
RISK MANAGEMENT	195	0.18%	115
TOTAL	109,339	100.00%	64,727
GRAND TOTAL			111,177

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMSR & PERSONNEL	FISCAL
ADMINISTRATION			
PROPERTY MGMT	7,366	6,300	1,066
INFORMATION MGMT	14,026	9,063	4,963
OPERATIONS MGMT	25,007	4,877	20,130
MATERIALS MGMT	12,516	10,567	1,949
BUILDING CODE	6,204	4,877	1,327
BUILDING CONST	2,397	1,422	975
PLANT MGMT	38,921	33,652	5,269
STATE REGISTER & DOCUMENTS	6,519	3,963	2,556
MICROGRAPHICS	4,494	3,556	938
ELECTRONIC EQUIP RNTL	1,738	630	1,108
TELECOMMUNICATIONS	12,094	1,666	10,428
MOTOR POOL	16,957	3,536	13,421
STATE PRINTER	18,560	10,140	8,420
CENTRAL STORES	13,511	2,845	10,666
FEDERAL SURPLUS	2,357	1,422	935
RESOURCE RECOVERY	830	610	220
COMMUTER VANS	478	122	356
IMB	61,598	55,131	6,467
ADDRESSING & INSERT	1,850	1,382	468
MOVERS & DELIVERY	2,853	2,276	577
CENTRAL MNTNCE REV	2,284	1,382	902
CAPITOL PARKING	2,862	1,748	1,114
PROC SUR-LOCAL GOVT	411	366	45
RECORDS MGMT-LOCAL GOVT	108	0	108
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	1,101	813	288
IISAC	46	0	46
911 EMERGENCY	890	610	280
RISK MGMT	115	0	115
OTHER	12,203	649	11,554
GOVERNOR	4,486	0	4,486
TOTAL	274,782	163,605	111,177

STATE OF MINNESOTA
ADMINISTRATION - PROPERTY 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 18.2
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1989

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	7,366
PROPERTY MANAGEMENT	617
INFORMATION MANAGEMENT	3,114
OPERATIONS MANAGEMENT	571
MATERIALS MANAGEMENT	440

FINANCE

BUDGET	527
ACCOUNTING	1,028
OTHER	482

EMPLOYEE RELATIONS

4,751

MEDIATION SERVICES

1

TREASURER

26

STATE AUDITOR-SINGLE AUDIT

0

ISB CREDIT

(433)

TOTAL ALLOCATED ADDITIONS

18,490

TOTAL TO BE ALLOCATED

18,490

SCHEDULE 18.3
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	RENT VETS		
		LEASING	ORG & LEG	OTHER
ALLOCATED ADDITIONS	18,490	1,459	12,964	4,067
COST BY FUNCTION	18,490	1,459	12,964	4,067
ALLOCABLE COSTS	18,490	1,459	12,964	4,067
DISALLOWED	(17,031)		(12,964)	(4,067)
NET ALLOCATION	1,459	1,459	0	0

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INFORMATION MGMT	5	0.77%	11
OPERATIONS MGMT	2	0.31%	4
MATERIALS MGMT	4	0.62%	9
BUILDING CODE	2	0.31%	4
BUILDING CONST	1	0.15%	2
PLANT MGMT	22	3.38%	49
STATE REGISTER & DOCUMENTS	2	0.31%	4
MICROGRAPHICS	1	0.15%	2
ELECTRONIC EQUIP RNTAL	1	0.15%	2
TELECOMMUNICATIONS	1	0.15%	2
MOTOR POOL	1	0.15%	2
STATE PRINTER	5	0.77%	11
CENTRAL STORES	1	0.15%	2
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	4	0.62%	9
ADDRESSING & INSERT	1	0.15%	2
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	3	0.46%	7
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	1	0.15%	2
OTHER	0	0.00%	0
AGRICULTURE	12	1.85%	27
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	1	0.15%	2
ATTORNEY GENERAL	12	1.85%	27
AUDITOR	2	0.31%	4
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	3	0.46%	7
COMMERCE	6	0.92%	13
COMMUNITY COLLEGE BD	19	2.92%	43
CORRECTIONS	31	4.77%	70
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	10	1.54%	22
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	4	0.62%	9
EMPLOYEE RELATIONS	2	0.31%	4
FINANCE	7	1.08%	16
HEALTH	7	1.08%	16
HEALTH LIC BDS			
MEDICAL EXAMINERS	1	0.15%	2
NURSING	1	0.15%	2
PHARMACY	1	0.15%	2
DENTISTRY	1	0.15%	2
CHIROPRACTORS	1	0.15%	2
PSYCHOLOGY	1	0.15%	2
OPTOMETRY	1	0.15%	2
NURSING HOME ADM	1	0.15%	2
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY LIC BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.15%	2

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6	0.92%	13
HIGHER ED COORD BD	1	0.15%	2
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	4	0.62%	9
HUMAN RIGHTS	11	1.69%	25
HUMAN SERVICES-CENT OFFICE	31	4.77%	70
HUMAN SERVICES-INSTITUTIONS	26	4.00%	58
INDIAN AFFAIRS	1	0.15%	2
INVESTMENT BOARD	1	0.15%	2
IRON RANGE RESOURCES	4	0.62%	9
JOBS & TRAINING	67	10.31%	150
LABOR & INDUSTRY	4	0.62%	9
LEGISLATIVE AUDIT	1	0.15%	2
MEDIATION SVCS	1	0.15%	2
MILITARY AFFAIRS	1	0.15%	2
MUNICIPAL BOARD	1	0.15%	2
NATURAL RESOURCES	51	7.85%	114
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	2	0.31%	4
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	1	0.15%	2
PLANNING	4	0.62%	9
POLLUTION CONTROL	8	1.23%	18
PUB EMP RET ASSN	1	0.15%	2
PUBLIC SAFETY	96	14.77%	215
PUBLIC SERVICE	6	0.92%	13
PUBLIC UTIL COMM	2	0.31%	4
RACING COMMISSION	0	0.00%	0
REVENUE	24	3.69%	54
SECRETARY OF STATE	2	0.31%	4
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	21	3.23%	47
TEACHERS RETIREMENT	2	0.31%	4
TRADE & ECON DEV	17	2.62%	38
TRANSPORTATION	31	4.77%	70
TRANSPORTATION REG BD	2	0.31%	4
TREASURER	1	0.15%	2
VETERANS AFFAIRS	3	0.46%	7
WASTE MGMT BOARD	2	0.31%	4
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	4	0.62%	9
OTHER	28	4.31%	76
TOTAL	650	100.00%	1,459

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1987
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
INFORMATION MGMT	11	11
OPERATIONS MGMT	4	4
MATERIALS MGMT	9	9
BUILDING CODE	4	4
BUILDING CONST	2	2
PLANT MGMT	49	49
STATE REGISTER & DOCUMENTS	4	4
MICROGRAPHICS	2	2
ELECTRONIC EQUIP RNTAL	2	2
TELECOMMUNICATIONS	2	2
MOTOR POOL	2	2
STATE PRINTER	11	11
CENTRAL STORES	2	2
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	9	9
ADDRESSING & INSERT	2	2
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	7	7
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	2	2
OTHER	0	0
AGRICULTURE	27	27
ANIMAL HEALTH BD	0	0
ARTS BOARD	2	2
ATTORNEY GENERAL	27	27
AUDITOR	4	4
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	7	7
COMMERCE	13	13
COMMUNITY COLLEGE BD	43	43
CORRECTIONS	70	70
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	22	22
EDUCATION-FARIBAULT SCHOOLS	0	0
EDUCATION-VO-TECH	9	9
EMPLOYEE RELATIONS	4	4
FINANCE	16	16
HEALTH	16	16
HEALTH LIC BDS		
MEDICAL EXAMINERS	2	2
NURSING	2	2
PHARMACY	2	2
DENTISTRY	2	2
CHIROPRACTORS	2	2
PSYCHOLOGY	2	2
OPTOMETRY	2	2
NURSING HOME ADM	2	2
SOCIAL WRK & MNTL HLTH	0	0
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY LIC BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	2	2

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HEARING EXAMINER	13	13
HIGHER ED COORD BD	2	2
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	9	9
HUMAN RIGHTS	25	25
HUMAN SERVICES-CENT OFFICE	70	70
HUMAN SERVICES-INSTITUTIONS	58	58
INDIAN AFFAIRS	2	2
INVESTMENT BOARD	2	2
IRON RANGE RESOURCES	9	9
JOBS & TRAINING	150	150
LABOR & INDUSTRY	9	9
LEGISLATIVE AUDIT	2	2
MEDIATION SVCS	2	2
MILITARY AFFAIRS	2	2
MUNICIPAL BOARD	2	2
NATURAL RESOURCES	114	114
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	4	4
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	2	2
PLANNING	9	9
POLLUTION CONTROL	18	18
PUB EMP RET ASSN	2	2
PUBLIC SAFETY	215	215
PUBLIC SERVICE	13	13
PUBLIC UTIL COMM	4	4
RACING COMMISSION	0	0
REVENUE	54	54
SECRETARY OF STATE	4	4
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	47	47
TEACHERS RETIREMENT	4	4
TRADE & ECON DEV	38	38
TRANSPORTATION	70	70
TRANSPORTATION REG BD	4	4
TREASURER	2	2
VETERANS AFFAIRS	7	7
WASTE MGMT BOARD	4	4
WRKRS COMP CT OF APPEALS	0	0
ZOO	9	9
OTHER	76	76
TOTAL	1,459	1,459

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1987
SOURCE: REAL ESTATE UNIT RECORDS

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

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

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

SCHEDULE 19.2
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-LEGISLATIVE APPROPRIATION F.Y. 1989

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	14,026
PROPERTY MANAGEMENT	11
INFORMATION MANAGEMENT	70,488
OPERATIONS MANAGEMENT	678
MATERIALS MANAGEMENT	10,747

FINANCE

BUDGET	1,679
ACCOUNTING	4,786
OTHER	1,528

EMPLOYEE RELATIONS

6,836

MEDIATION SERVICES

1

LEGISLATIVE AUDIT

0

TREASURER

123

ATTORNEY GENERAL

0

ISB CREDIT

(1,140)

TOTAL ALLOCATED ADDITIONS

109,763

TOTAL TO BE ALLOCATED

109,763

SCHEDULE 19.3
BUDGET 1988

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATEWIDE SYSTEMS	RECORDS CENTER	FORMS MGMT	TELE- COMM	OTHER
ALLOCATED ADDITIONS	109,763	15,779	11,683	11,683	64,199	6,419
COST BY FUNCTION	109,763	15,779	11,683	11,683	64,199	6,419
ALLOCABLE COSTS DISALLOWED	109,763 (6,419)	15,779	11,683	11,683	64,199	6,419 (6,419)
NET ALLOCATION	103,344	15,779	11,683	11,683	64,199	0

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
OPERATIONS MANAGEMENT	410	0.00%	0
MATERIALS MGMT	575,150	3.10%	489
BUILDING CODE	226	0.00%	0
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	1,210	0.01%	1
STATE REGISTER & DOCUMENTS	35,143	0.19%	30
MICROGRAPHICS	1,666	0.01%	1
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	55,439	0.30%	47
MOTOR POOL	32,816	0.18%	28
STATE PRINTER	3,499	0.02%	3
CENTRAL STORES	2,551	0.01%	2
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	100	0.00%	0
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	3,574	0.02%	3
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	1,120	0.01%	1
IISAC	0	0.00%	0
911 EMERGENCY	240	0.00%	0
RISK MGMT	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	31,945	0.17%	27
ANIMAL HEALTH BD	1,163	0.01%	1
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	20,266	0.11%	17
AUDITOR	2,715	0.01%	2
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	20,851	0.11%	18
COMMERCE	55,436	0.30%	47
COMMUNITY COLLEGE BD	19,186	0.10%	16
CORRECTIONS	102,636	0.55%	87
DISABILITY COUNCIL	516	0.00%	0
EDUCATION-CENTRAL OFFICE	117,748	0.63%	100
EDUCATION-FARIBAUTL SCHOOLS	2,180	0.01%	2
EDUCATION-VO-TECH	4,451	0.02%	4
EMPLOYEE RELATIONS	377,099	2.03%	321
FINANCE	1,511,537	8.15%	1,285
HEALTH	63,479	0.34%	54
HEALTH LIC BDS			
MEDICAL EXAMINERS	14,441	0.08%	12
NURSING	38,921	0.21%	33
PHARMACY	4,268	0.02%	4
DENTISTRY	0	0.00%	0
CHIROPRACTORS	733	0.00%	1
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1,174	0.01%	1

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	1,236	0.01%	1
HIGHER ED COORD BD	9,573	0.05%	8
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	4,374	0.02%	4
HUMAN RIGHTS	240	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	3,837,338	20.68%	3,263
HUMAN SERVICES-INSTITUTIONS	10,094	0.05%	9
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	15	0.00%	0
IRON RANGE RESOURCES	702	0.00%	1
JOBS & TRAINING	386,804	2.08%	329
LABOR & INDUSTRY	14,608	0.08%	12
LEGISLATIVE AUDIT	73,793	0.40%	63
MEDIATION SVCS	1,403	0.01%	1
MILITARY AFFAIRS	669	0.00%	1
MUNICIPAL BOARD	253	0.00%	0
NATURAL RESOURCES	338,281	1.82%	288
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	38	0.00%	0
ELECTRICITY	10,480	0.06%	9
ARCHITECTS & ENG	6,742	0.04%	6
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	5,975	0.03%	5
PEACE OFFICERS	1,611	0.01%	1
PLANNING	8,885	0.05%	8
POLLUTION CONTROL	5,921	0.03%	5
PUB EMP RET ASSN	479	0.00%	0
PUBLIC SAFETY	4,126,551	22.24%	3,509
PUBLIC SERVICE	962	0.01%	1
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	33,688	0.18%	29
REVENUE	4,730,070	25.49%	4,022
SECRETARY OF STATE	9,467	0.05%	8
STATE RETIREMENT	232,848	1.25%	198
STATE UNIV SYSTEM	47,498	0.26%	40
TEACHERS RETIREMENT	72,235	0.39%	61
TRADE & ECON DEV	20,596	0.11%	18
TRANSPORTATION	1,367,451	7.37%	1,163
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	324	0.00%	0
WASTE MGMT BOARD	1,487	0.01%	1
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	5,603	0.03%	5
OTHER	82,644	0.45%	73
TOTAL	18,554,827	100.00%	15,779

ALLOCATION BASIS: F.Y. 1987 IMB USAGE
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
OPERATIONS MANAGEMENT	0	0.00%	0
MATERIALS MGMT	1,381	5.00%	524
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	132	0.48%	56
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	11	0.04%	5
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	21	0.08%	9
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	384	1.39%	163
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	20	0.07%	8
ATTORNEY GENERAL	2,318	8.40%	981
AUDITOR	225	0.82%	95
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	537	1.95%	227
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	527	1.91%	223
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	216	0.78%	91
EDUCATION-FARIBAUT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	42	0.15%	18
EMPLOYEE RELATIONS	0	0.00%	0
FINANCE	2,620	9.49%	1,109
HEALTH	1,772	6.42%	750
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	56	0.20%	24
PHARMACY	4	0.01%	2
DENTISTRY	28	0.10%	12
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	252	0.91%	107
HIGHER ED COORD BD	2	0.01%	1
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1,001	3.63%	424
HUMAN RIGHTS	464	1.68%	196
HUMAN SERVICES-CENTRAL OFFICE	3,206	11.61%	1,357
HUMAN SERVICES-INSTITUTIONS	0	0.00%	0
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,549	12.86%	1,502
LABOR & INDUSTRY	3,996	14.48%	1,691
LEGISLATIVE AUDIT	339	1.23%	143
MEDIATION SVCS	27	0.10%	11
MILITARY AFFAIRS	668	2.42%	283
MUNICIPAL BOARD	91	0.33%	39
NATURAL RESOURCES	453	1.64%	192
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	2	0.01%	1
ELECTRICITY	153	0.55%	65
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	306	1.11%	130
PUB EMP RET ASSN	3	0.01%	1
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	242	0.88%	102
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	1,170	4.24%	495
SECRETARY OF STATE	401	1.45%	170
STATE RETIREMENT	4	0.01%	2
STATE UNIV SYSTEM	27	0.10%	11
TEACHERS RETIREMENT	2	0.01%	1
TRADE & ECON DEV	33	0.12%	14
TRANSPORTATION	5	0.02%	2
TRANSPORTATION REG BD	3	0.01%	1
TREASURER	512	1.85%	217
VETERANS AFFAIRS	0	0.00%	0
WASTE MGMT BOARD	81	0.29%	34
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	320	1.16%	134
TOTAL	27,606	100.00%	11,683

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-87
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
OPERATIONS MANAGEMENT	10	0.04%	4
MATERIALS MGMT	180	0.65%	76
BUILDING CODE	40	0.15%	17
BUILDING CONSTRUCTION	20	0.07%	8
PLANT MGMT	71	0.26%	30
STATE REGISTER & DOCUMENTS	8	0.03%	3
MICROGRAPHICS	0	0.00%	0
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	24	0.09%	10
MOTOR POOL	27	0.10%	11
STATE PRINTER	42	0.15%	18
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	112	0.41%	47
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	636	2.31%	270
ANIMAL HEALTH BD	173	0.63%	73
ARTS BOARD	20	0.07%	8
ATTORNEY GENERAL	29	0.11%	12
AUDITOR	47	0.17%	20
CAPITOL AREA ARCH PLAN BD	6	0.02%	3
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	426	1.55%	181
COMMUNITY COLLEGE BD	1,906	6.91%	808
CORRECTIONS	1,086	3.94%	460
DISABILITY COUNCIL	11	0.04%	5
EDUCATION-CENTRAL OFFICE	970	3.52%	411
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	136	0.49%	58
FINANCE	104	0.74%	86
HEALTH	1,111	4.03%	471
HEALTH LIC BDS			
MEDICAL EXAMINERS	26	0.09%	11
NURSING	121	0.44%	51
PHARMACY	47	0.17%	20
DENTISTRY	37	0.13%	16
CHIROPRACTORS	9	0.03%	4
PSYCHOLOGY	14	0.05%	6
OPTOMETRY	9	0.03%	4
NURSING HOME ADM	15	0.05%	6
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	5	0.02%	2
VETERINARY MEDICINE	9	0.03%	4

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	84	0.30%	36
HIGHER ED COORD BD	25	0.09%	11
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	227	0.82%	96
HUMAN RIGHTS	33	0.12%	14
HUMAN SERVICES-CENTRAL OFFICE	1,010	3.66%	428
HUMAN SERVICES-INSTITUTIONS	2,138	7.76%	906
INDIAN AFFAIRS	6	0.02%	3
INVESTMENT BOARD	66	0.24%	28
IRON RANGE RESOURCES	10	0.04%	4
JOBS & TRAINING	1,423	5.16%	603
LABOR & INDUSTRY	284	1.03%	120
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	52	0.19%	22
MILITARY AFFAIRS	994	3.61%	421
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	1,352	4.90%	573
NON-HEALTH LIC BDS			
BOXING	13	0.05%	6
BARBERS	44	0.16%	19
ELECTRICITY	76	0.28%	32
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	6	0.02%	3
ACCOUNTANCY	27	0.10%	11
PEACE OFFICERS	41	0.15%	17
PLANNING	141	0.51%	60
POLLUTION CONTROL	283	1.03%	120
PUB EMP RET ASSN	71	0.26%	30
PUBLIC SAFETY	1,250	4.53%	530
PUBLIC SERVICE	89	0.32%	38
PUBLIC UTIL COMM	4	0.01%	2
RACING COMMISSION	0	0.00%	0
REVENUE	1,280	4.64%	542
SECRETARY OF STATE	149	0.54%	63
STATE RETIREMENT	144	0.52%	61
STATE UNIV SYSTEM	5,685	20.62%	2,409
TEACHERS RETIREMENT	118	0.43%	50
TRADE & ECON DEV	101	0.37%	43
TRANSPORTATION	2,259	8.19%	957
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	44	0.16%	19
VETERANS AFFAIRS	138	0.50%	58
WASTE MGMT BOARD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	130	0.47%	55
OTHER	182	0.66%	79
TOTAL	27,566	100.00%	11,683

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN F.Y. 1987
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
OPERATIONS MANAGEMENT	5,902	0.05%	30
MATERIALS MGMT	15,821	0.12%	80
BUILDING CODE	11,160	0.09%	56
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	22,849	0.18%	116
STATE REGISTER & DOCUMENTS	8,576	0.07%	43
MICROGRAPHICS	1,619	0.01%	8
ELECTRONICS EQUIPMENT RENTAL	328	0.00%	2
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,363	0.03%	22
STATE PRINTER	6,141	0.05%	31
CENTRAL STORES	2,223	0.02%	11
FEDERAL SURPLUS	3,611	0.03%	18
RESOURCE RECOVERY	803	0.01%	4
COMMUTER VANS	98	0.00%	0
IMB	155,375	1.22%	786
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	151	0.00%	1
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,140	0.01%	6
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	1,655	0.01%	8
IISAC	0	0.00%	0
911 EMERGENCY	1,054,059	8.31%	5,334
RISK MGMT	0	0.00%	0
OTHER	241	0.00%	1
AGRICULTURE	186,291	1.47%	943
ANIMAL HEALTH BD	15,334	0.12%	78
ARTS BOARD	6,472	0.05%	33
ATTORNEY GENERAL	177,347	1.40%	897
AUDITOR	27,561	0.22%	139
CAPITOL AREA ARCH PLAN BD	699	0.01%	4
CHARITABLE GAMBLING	9,670	0.08%	49
COMMERCE	83,292	0.66%	421
COMMUNITY COLLEGE BD	606,110	4.78%	3,067
CORRECTIONS	460,496	3.63%	2,330
DISABILITY COUNCIL	5,371	0.04%	27
EDUCATION-CENTRAL OFFICE	191,170	1.51%	967
EDUCATION-FARIBAUT SCHOOLS	24,093	0.19%	122
EDUCATION-VO-TECH	43,962	0.35%	222
EMPLOYEE RELATIONS	36,682	0.29%	186
FINANCE	75,274	0.59%	381
HEALTH	293,800	2.32%	1,487
HEALTH LIC BDS			
MEDICAL EXAMINERS	5,230	0.04%	26
NURSING	4,614	0.04%	23
PHARMACY	3,275	0.03%	17
DENTISTRY	2,876	0.02%	15
CHIROPRACTORS	680	0.01%	3
PSYCHOLOGY	585	0.00%	3
OPTOMETRY	345	0.00%	2
NURSING HOME ADM	565	0.00%	3
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	248	0.00%	1
VETERINARY MEDICINE	531	0.00%	3

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	16,065	0.13%	81
HIGHER ED COORD BD	35,910	0.28%	182
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	69,820	0.55%	353
HUMAN RIGHTS	44,183	0.35%	224
HUMAN SERVICES-CENTRAL OFFICE	396,127	3.12%	2,004
HUMAN SERVICES-INSTITUTIONS	404,184	3.19%	2,045
INDIAN AFFAIRS	3,881	0.03%	20
INVESTMENT BOARD	15,292	0.12%	77
IRON RANGE RESOURCES	96,336	0.76%	487
JOBS & TRAINING	1,069,565	8.43%	5,412
LABOR & INDUSTRY	129,207	1.02%	654
LEGISLATIVE AUDIT	17,376	0.14%	88
MEDIATION SVCS	13,006	0.10%	66
MILITARY AFFAIRS	272,937	2.15%	1,381
MUNICIPAL BOARD	2,742	0.02%	14
NATURAL RESOURCES	872,332	6.88%	4,414
NON-HEALTH LIC BDS			
BOXING	586	0.00%	3
BARBERS	581	0.00%	3
ELECTRICITY	10,262	0.08%	52
ARCHITECTS & ENG	2,750	0.02%	14
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,197	0.01%	6
PEACE OFFICERS	5,192	0.04%	26
PLANNING	58,595	0.46%	296
POLLUTION CONTROL	222,352	1.75%	1,125
PUB EMP RET ASSN	23,633	0.19%	120
PUBLIC SAFETY	806,707	6.36%	4,082
PUBLIC SERVICE	40,805	0.32%	206
PUBLIC UTIL COMM	14,298	0.11%	72
RACING COMMISSION	9,525	0.08%	48
REVENUE	389,970	3.07%	1,973
SECRETARY OF STATE	6,664	0.05%	34
STATE RETIREMENT	6,991	0.06%	35
STATE UNIV SYSTEM	1,550,820	12.22%	7,847
TEACHERS RETIREMENT	16,834	0.13%	85
TRADE & ECON DEV	221,777	1.75%	1,122
TRANSPORTATION	1,349,761	10.84%	6,830
TRANSPORTATION REG BD	3,154	0.02%	16
TREASURER	3,486	0.02%	18
VETERANS AFFAIRS	48,344	0.38%	245
WASTE MGMT BOARD	25,744	0.20%	130
WRKRS COMP CT OF APPEALS	2,147	0.02%	11
ZOO	64,120	0.51%	324
OTHER	783,306	6.17%	3,968
TOTAL	12,687,252	100.00%	64,199

ALLOCATION BASIS: TELEPHONE CHARGES (OBJECT CODE 202) F.Y. 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS	RECORDS MANAGEMENT	FORMS MANAGEMENT	TELE- COMMUN
ADMINISTRATION					
OPERATIONS MANAGEMENT	34	0	0	4	30
MATERIALS MGMT	1,229	489	584	76	80
BUILDING CODE	73	0	0	17	56
BUILDING CONSTRUCTION	64	0	56	8	0
PLANT MGMT	147	1	0	30	116
STATE REGISTER & DOCUMENTS	76	30	0	3	43
MICROGRAPHICS	9	1	0	0	8
ELECTRONICS EQUIPMENT RENTAL	2	0	0	0	2
TELECOMMUNICATIONS	57	47	0	10	0
MOTOR POOL	61	28	0	11	22
STATE PRINTER	57	3	5	18	31
CENTRAL STORES	13	2	0	0	11
FEDERAL SURPLUS	18	0	0	0	18
RESOURCE RECOVERY	4	0	0	0	4
COMMUTER VANS	0	0	0	0	0
IMB	842	0	9	47	786
ADDRESSING & INSERT	0	0	0	0	0
MOVERS & DELIVERY	1	0	0	0	1
CENTRAL MNTNCE REV	0	0	0	0	0
CAPITOL PARKING	9	3	0	0	6
PRDC SUR-LOCAL GOVT	0	0	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0	0
STATE SURPLUS	0	0	0	0	0
MGMT ANALYSIS-SP FD	9	1	0	0	8
IISAC	0	0	0	0	0
911 EMERGENCY	5,334	0	0	0	5,334
RISK MGMT	0	0	0	0	0
OTHER	1	0	0	0	1
AGRICULTURE	1,403	27	163	270	943
ANIMAL HEALTH BD	152	1	0	73	78
ARTS BOARD	49	0	3	8	33
ATTORNEY GENERAL	1,907	17	981	12	897
AUDITOR	256	2	95	20	139
CAPITOL AREA ARCH PLAN BD	7	0	0	3	4
CHARITABLE GAMBLING	67	18	0	0	49
COMMERCE	876	47	227	181	421
COMMUNITY COLLEGE BD	3,891	16	0	808	3,067
CORRECTIONS	3,100	87	223	460	2,330
DISABILITY COUNCIL	32	0	0	5	27
EDUCATION-CENTRAL OFFICE	1,569	100	91	411	967
EDUCATION-FARIBAULT SCHOOLS	124	2	0	0	122
EDUCATION-VO-TECH	244	4	18	0	222
EMPLOYEE RELATIONS	565	321	0	58	186
FINANCE	2,861	1,285	1,109	86	381
HEALTH	2,762	54	750	471	1,487
HEALTH LIC BDS					
MEDICAL EXAMINERS	49	12	0	11	26
NURSING	131	33	24	51	23
PHARMACY	43	4	2	20	17
DENTISTRY	43	0	12	16	15
CHIROPRACTORS	8	1	0	4	3
PSYCHOLOGY	9	0	0	6	3
OPTOMETRY	6	0	0	4	2
NURSING HOME ADM	9	0	0	6	3
SOCIAL WRK & MNTL HLTH	0	0	0	0	0
SOCIAL WRK LIC BD	0	0	0	0	0
MARR & FAMILY THERAPY BD	0	0	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0	0	0
PODIATRY	3	0	0	2	1
VETERINARY MEDICINE	8	1	0	4	3

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS	RECORDS MANAGEMENT	FORMS MANAGEMENT	TELE- COMMUN
HEARING EXAMINER	225	1	107	36	81
HIGHER ED COORD BD	202	8	1	11	182
HIGHER ED FAC AUTH	0	0	0	0	0
HOUSING FINANCE	877	4	424	96	353
HUMAN RIGHTS	434	0	196	14	224
HUMAN SERVICES-CENTRAL OFFICE	7,052	3,263	1,357	428	2,004
HUMAN SERVICES-INSTITUTIONS	2,960	9	0	906	2,045
INDIAN AFFAIRS	23	0	0	3	20
INVESTMENT BOARD	105	0	0	28	77
IRON RANGE RESOURCES	492	1	0	4	487
JOBS & TRAINING	7,846	329	1,502	603	5,412
LABOR & INDUSTRY	2,477	12	1,691	120	654
LEGISLATIVE AUDIT	294	63	143	0	88
MEDIATION SVCS	100	1	11	22	66
MILITARY AFFAIRS	2,086	1	283	421	1,381
MUNICIPAL BOARD	53	0	39	0	14
NATURAL RESOURCES	5,467	288	192	573	4,414
NON-HEALTH LIC BDS					
BOXING	9	0	0	6	3
BARBERS	23	0	1	19	3
ELECTRICITY	158	9	65	32	52
ARCHITECTS & ENG	20	6	0	0	14
ABSTRACTORS	3	0	0	3	0
ACCOUNTANCY	22	5	0	11	6
PEACE OFFICERS	44	1	0	17	26
PLANNING	364	8	0	60	296
POLLUTION CONTROL	1,380	5	130	120	1,125
PUB EMP RET ASSN	151	0	1	30	120
PUBLIC SAFETY	8,121	3,509	0	530	4,082
PUBLIC SERVICE	347	1	102	38	206
PUBLIC UTIL COMM	74	0	0	2	72
RACING COMMISSION	77	29	0	0	48
REVENUE	7,032	4,022	495	542	1,973
SECRETARY OF STATE	275	8	170	63	34
STATE RETIREMENT	296	198	2	61	35
STATE UNIV SYSTEM	10,307	40	11	2,409	7,847
TEACHERS RETIREMENT	197	61	1	50	85
TRADE & ECON DEV	1,197	18	14	43	1,122
TRANSPORTATION	8,952	1,163	2	957	6,830
TRANSPORTATION REG BD	17	0	1	0	16
TREASURER	254	0	217	19	18
VETERANS AFFAIRS	303	0	0	58	245
WASTE MGMT BOARD	165	1	34	0	130
WRKRS COMP CT OF APPEALS	11	0	0	0	11
ZOO	384	5	0	55	324
OTHER	4,254	73	134	79	3,968
TOTAL	103,344	15,779	11,683	11,683	64,199

STATE OF MINNESOTA
ADMINISTRATION - OPERATIONS 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
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1989 LEGISLATIVE APPROPRIATION

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	25,007
PROPERTY MANAGEMENT	4
INFORMATION MANAGEMENT	34
OPERATIONS MANAGEMENT	770
MATERIALS MANAGEMENT	2,754

FINANCE

BUDGET	5,370
ACCOUNTING	19,409
OTHER	2,602

EMPLOYEE RELATIONS

3,678

MEDIATION SERVICES

1

LEGISLATIVE AUDIT

0

TREASURER

498

ATTORNEY GENERAL

0

ISB CREDIT

(17)

TOTAL ALLOCATED ADDITIONS

60,110

TOTAL TO BE ALLOCATED

60,110

SCHEDULE 20.3
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	CENTRAL MAIL	EMPLOYEE ASSIST	OTHER
ALLOCATED ADDITIONS	60,110	24,060	20,893	15,157
COST BY FUNCTION	60,110	24,060	20,893	15,157
ALLOCABLE COSTS DISALLOWED	60,110 (15,157)	24,060	20,893	15,157 (15,157)
NET ALLOCATION	44,953	24,060	20,893	0

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
MATERIALS MGMT	46,707	0.68%	164
BUILDING CODE	10,934	0.16%	38
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	663	0.01%	2
STATE REGISTER & DOCUMENTS	39,155	0.57%	137
MICROGRAPHICS	345	0.01%	1
ELECTRONICS EQUIPMENT RENTAL	69	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	496	0.01%	2
STATE PRINTER	2,022	0.03%	7
CENTRAL STORES	1,213	0.02%	4
FEDERAL SURPLUS	3,106	0.05%	11
RESOURCE RECOVERY	157	0.00%	1
COMMUTER VANS	0	0.00%	0
IMB	2,132	0.03%	7
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,622	0.02%	6
PROC SUR-LOCAL GOVT	38	0.00%	0
RECORDS MGMT-LOCAL GOVT	382	0.01%	3
STATE SURPLUS	528	0.01%	2
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
OTHER	3,398	0.06%	14
AGRICULTURE	101,024	1.47%	354
ANIMAL HEALTH BD	7,858	0.11%	28
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	56,850	0.83%	199
AUDITOR	14,690	0.21%	51
CAPITOL AREA ARCH PLAN BD	207	0.00%	1
CHARITABLE GAMBLING	15,916	0.23%	56
COMMERCE	101,022	1.47%	354
COMMUNITY COLLEGE BD	54,143	0.79%	190
CORRECTIONS	29,122	0.42%	102
DISABILITY COUNCIL	10,547	0.15%	37
EDUCATION-CENTRAL OFFICE	325,247	4.74%	1,139
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	86,363	1.26%	303
EMPLOYEE RELATIONS	54,055	0.79%	189
FINANCE	170,024	2.48%	596
HEALTH	16,947	0.25%	59
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,686	0.05%	13
NURSING	13,634	0.20%	48
PHARMACY	0	0.00%	0
DENTISTRY	5,373	0.08%	19
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	582	0.01%	2
HIGHER ED COORD BD	94,565	1.38%	331
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	52,273	0.76%	183
HUMAN RIGHTS	16,179	0.24%	57
HUMAN SERVICES-CENTRAL OFFICE	833,277	12.13%	2,919
HUMAN SERVICES-INSTITUTIONS	0	0.00%	0
INDIAN AFFAIRS	319	0.00%	1
INVESTMENT BOARD	1,796	0.03%	6
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	6,541	0.10%	23
LABOR & INDUSTRY	124,844	1.82%	437
LEGISLATIVE AUDIT	3,584	0.05%	13
MEDIATION SVCS	7,891	0.11%	28
MILITARY AFFAIRS	20	0.00%	0
MUNICIPAL BOARD	919	0.01%	3
NATURAL RESOURCES	389,053	5.66%	1,363
NON-HEALTH LIC BDS			
BOXING	275	0.00%	1
BARBERS	2,685	0.04%	9
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	312	0.00%	1
ACCOUNTANCY	9,860	0.14%	35
PEACE OFFICERS	4,886	0.07%	17
PLANNING	33,264	0.48%	117
POLLUTION CONTROL	7,960	0.12%	28
PUB EMP RET ASSN	270,817	3.94%	949
PUBLIC SAFETY	1,679,836	24.46%	5,884
PUBLIC SERVICE	7,452	0.11%	26
PUBLIC UTIL COMM	4,768	0.07%	17
RACING COMMISSION	794	0.01%	3
REVENUE	1,118,902	16.29%	3,920
SECRETARY OF STATE	51,403	0.75%	180
STATE RETIREMENT	70,229	1.02%	246
STATE UNIV SYSTEM	66,421	0.97%	233
TEACHERS RETIREMENT	131,399	1.91%	460
TRADE & ECON DEV	351,342	5.12%	1,231
TRANSPORTATION	187,756	2.73%	658
TRANSPORTATION REG BD	3,096	0.05%	11
TREASURER	980	0.01%	3
VETERANS AFFAIRS	4,597	0.07%	16
WASTE MGMT BOARD	6,489	0.09%	23
WRKRS COMP CT OF APPEALS	1,552	0.02%	5
ZOO	0	0.00%	0
OTHER	138,578	2.02%	484
TOTAL	6,868,371	100.00%	24,060

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE F.Y. 1987
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
MATERIALS MGMT	52.0	0.15%	31
BUILDING CODE	24.0	0.07%	14
BUILDING CONSTRUCTION	7.0	0.02%	4
PLANT MGMT	165.6	0.48%	100
STATE REGISTER & DOCUMENTS	19.5	0.06%	12
MICROGRAPHICS	17.5	0.05%	11
ELECTRONICS EQUIPMENT RENTAL	3.1	0.01%	2
TELECOMMUNICATIONS	8.2	0.02%	5
MOTOR POOL	17.4	0.05%	10
STATE PRINTER	49.9	0.14%	30
CENTRAL STORES	14.0	0.04%	8
FEDERAL SURPLUS	7.0	0.02%	4
RESOURCE RECOVERY	3.0	0.01%	2
COMMUTER VANS	0.6	0.00%	0
IMB	271.3	0.78%	164
ADDRESSING & INSERT	6.8	0.02%	4
MOVERS & DELIVERY	11.2	0.03%	7
CENTRAL MNTNCE REV	6.8	0.02%	4
CAPITOL PARKING	8.6	0.02%	5
PROC SUR-LOCAL GOVT	1.8	0.01%	1
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	4.0	0.01%	2
IISAC	0.0	0.00%	0
911 EMERGENCY	3.0	0.01%	2
RISK MGMT	0.0	0.00%	0
OTHER	3.2	0.01%	2
AGRICULTURE	473.8	1.37%	286
ANIMAL HEALTH BD	36.0	0.10%	22
ARTS BOARD	15.0	0.04%	9
ATTORNEY GENERAL	349.5	1.01%	211
AUDITOR	124.0	0.36%	75
CAPITOL AREA ARCH PLAN BD	3.0	0.01%	2
CHARITABLE GAMBLING	15.0	0.04%	9
COMMERCE	241.0	0.70%	145
COMMUNITY COLLEGE BD	2,465.0	7.12%	1,487
CORRECTIONS	1,863.2	5.38%	1,124
DISABILITY COUNCIL	10.0	0.03%	6
EDUCATION-CENTRAL OFFICE	390.4	1.13%	236
EDUCATION-FARIBAULT SCHOOLS	193.5	0.56%	117
EDUCATION-VO-TECH	115.1	0.33%	69
EMPLOYEE RELATIONS	154.0	0.44%	93
FINANCE	129.0	0.37%	78
HEALTH	822.1	2.37%	496
HEALTH LIC BDS			
MEDICAL EXAMINERS	17.0	0.05%	10
NURSING	19.5	0.06%	12
PHARMACY	7.0	0.02%	4
DENTISTRY	5.5	0.02%	3
CHIROPRACTORS	3.1	0.01%	2
PSYCHOLOGY	3.3	0.01%	2
OPTOMETRY	0.5	0.00%	0
NURSING HOME ADM	2.0	0.01%	1
SOCIAL WRK & MNTL HLTH	7.0	0.02%	4
SOCIAL WRK LIC BD	1.0	0.00%	1
MARR & FAMILY THERAPY BD	0.3	0.00%	0
UNLIC MNTL HLTH PROV BD	1.0	0.00%	1
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	1.0	0.00%	1

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	70.5	0.20%	43
HIGHER ED COORD BD	78.5	0.23%	47
HIGHER ED FAC AUTH	2.0	0.01%	1
HOUSING FINANCE	129.0	0.37%	78
HUMAN RIGHTS	66.5	0.19%	40
HUMAN SERVICES-CENTRAL OFFICE	848.3	2.45%	512
HUMAN SERVICES-INSTITUTIONS	5,529.7	15.97%	3,336
INDIAN AFFAIRS	9.0	0.03%	5
INVESTMENT BOARD	25.0	0.07%	15
IRON RANGE RESOURCES	123.0	0.36%	74
JOBS & TRAINING	2,343.5	6.77%	1,414
LABOR & INDUSTRY	341.0	0.98%	206
LEGISLATIVE AUDIT	72.0	0.21%	43
MEDIATION SVCS	26.0	0.08%	16
MILITARY AFFAIRS	324.8	0.94%	196
MUNICIPAL BOARD	4.0	0.01%	2
NATURAL RESOURCES	1,742.0	5.03%	1,051
NON-HEALTH LIC BDS			
BOXING	1.5	0.00%	1
BARBERS	3.0	0.01%	2
ELECTRICITY	18.0	0.05%	11
ARCHITECTS & ENG	6.0	0.02%	4
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	5.0	0.01%	3
PEACE OFFICERS	9.0	0.03%	5
PLANNING	110.0	0.32%	66
POLLUTION CONTROL	537.0	1.55%	324
PUB EMP RET ASSN	71.0	0.20%	43
PUBLIC SAFETY	1,686.4	4.87%	1,017
PUBLIC SERVICE	132.3	0.38%	80
PUBLIC UTIL COMM	35.0	0.10%	21
RACING COMMISSION	10.0	0.03%	6
REVENUE	1,182.2	3.41%	713
SECRETARY OF STATE	60.5	0.17%	36
STATE RETIREMENT	41.6	0.12%	25
STATE UNIV SYSTEM	4,542.6	13.12%	2,740
TEACHERS RETIREMENT	57.6	0.17%	35
TRADE & ECON DEV	208.7	0.60%	126
TRANSPORTATION	4,652.0	13.43%	2,806
TRANSPORTATION REG BD	8.0	0.02%	5
TREASURER	12.0	0.03%	7
VETERANS AFFAIRS	466.5	1.35%	281
WASTE MGMT BOARD	57.0	0.16%	34
WRKRS COMP CT OF APPEALS	15.0	0.04%	9
ZOO	162.0	0.47%	98
OTHER	637.0	1.84%	386
TOTAL	34,635.0	100.00%	20,893

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1989
SOURCE: LAWS OF 1987

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
ADMINISTRATION			
MATERIALS MGMT	195	164	31
BUILDING CODE	52	38	14
BUILDING CONSTRUCTION	4	0	4
PLANT MGMT	102	2	100
STATE REGISTER & DOCUMENTS	149	137	12
MICROGRAPHICS	12	1	11
ELECTRONICS EQUIPMENT RENTAL	2	0	2
TELECOMMUNICATIONS	5	0	5
MOTOR POOL	12	2	10
STATE PRINTER	37	7	30
CENTRAL STORES	12	4	8
FEDERAL SURPLUS	15	11	4
RESOURCE RECOVERY	3	1	2
COMMUTER VANS	0	0	0
IMB	171	7	164
ADDRESSING & INSERT	4	0	4
MOVERS & DELIVERY	7	0	7
CENTRAL MNTNCE REV	4	0	4
CAPITOL PARKING	11	6	5
PROC SUR-LOCAL GOVT	1	0	1
RECORDS MGMT-LOCAL GOVT	3	3	0
STATE SURPLUS	2	2	0
MGMT ANALYSIS-SP FD	2	0	2
IISAC	0	0	0
911 EMERGENCY	2	0	2
RISK MGMT	0	0	0
OTHER	16	14	2
AGRICULTURE	640	354	286
ANIMAL HEALTH BD	50	28	22
ARTS BOARD	9	0	9
ATTORNEY GENERAL	410	199	211
AUDITOR	126	51	75
CAPITOL AREA ARCH PLAN BD	3	1	2
CHARITABLE GAMBLING	65	56	9
COMMERCE	499	354	145
COMMUNITY COLLEGE BD	1,677	190	1,487
CORRECTIONS	1,226	102	1,124
DISABILITY COUNCIL	43	37	6
EDUCATION-CENTRAL OFFICE	1,375	1,139	236
EDUCATION-FARIBAULT SCHOOLS	117	0	117
EDUCATION-VO-TECH	372	303	69
EMPLOYEE RELATIONS	282	189	93
FINANCE	674	596	78
HEALTH	555	59	496
HEALTH LIC BDS			
MEDICAL EXAMINERS	23	13	10
NURSING	60	48	12
PHARMACY	4	0	4
DENTISTRY	22	19	3
CHIROPRACTORS	2	0	2
PSYCHOLOGY	2	0	2
OPTOMETRY	0	0	0
NURSING HOME ADM	1	0	1
SOCIAL WRK & MNTL HLTH	4	0	4
SOCIAL WRK LIC BD	1	0	1
MARR & FAMILY THERAPY BD	0	0	0
UNLIC MNTL HLTH PROV BD	1	0	1
PODIATRY	0	0	0
VETERINARY MEDICINE	1	0	1

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
HEARING EXAMINER	45	2	43
HIGHER ED COORD BD	378	331	47
HIGHER ED FAC AUTH	1	0	1
HOUSING FINANCE	261	183	78
HUMAN RIGHTS	97	57	40
HUMAN SERVICES-CENTRAL OFFICE	3,431	2,919	512
HUMAN SERVICES-INSTITUTIONS	3,336	0	3,336
INDIAN AFFAIRS	6	1	5
INVESTMENT BOARD	21	6	15
IRON RANGE RESOURCES	74	0	74
JOBS & TRAINING	1,437	23	1,414
LABOR & INDUSTRY	643	437	206
LEGISLATIVE AUDIT	56	13	43
MEDIATION SVCS	44	28	16
MILITARY AFFAIRS	196	0	196
MUNICIPAL BOARD	5	3	2
NATURAL RESOURCES	2,414	1,363	1,051
NON-HEALTH LIC BDS			
BOXING	2	1	1
BARBERS	11	9	2
ELECTRICITY	11	0	11
ARCHITECTS & ENG	4	0	4
ABSTRACTORS	1	1	0
ACCOUNTANCY	38	35	3
PEACE OFFICERS	22	17	5
PLANNING	183	117	66
POLLUTION CONTROL	352	28	324
PUB EMP RET ASSN	992	949	43
PUBLIC SAFETY	6,901	5,884	1,017
PUBLIC SERVICE	106	26	80
PUBLIC UTIL COMM	38	17	21
RACING COMMISSION	9	3	6
REVENUE	4,633	3,920	713
SECRETARY OF STATE	216	180	36
STATE RETIREMENT	271	246	25
STATE UNIV SYSTEM	2,973	233	2,740
TEACHERS RETIREMENT	495	460	35
TRADE & ECON DEV	1,357	1,231	126
TRANSPORTATION	3,464	658	2,806
TRANSPORTATION REG BD	16	11	5
TREASURER	10	3	7
VETERANS AFFAIRS	297	16	281
WASTE MGMT BOARD	57	23	34
WRKRS COMP CT OF APPEALS	14	5	9
ZOO	98	0	98
OTHER	870	484	386
TOTAL	44,953	24,060	20,893

STATE OF MINNESOTA
ADMINISTRATION - MATERIALS 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 21.2
BUDGET 1989

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1989 LEGISLATIVE APPROPRIATION

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	12,516
PROPERTY MANAGEMENT	9
INFORMATION MANAGEMENT	1,229
OPERATIONS MANAGEMENT	195
MATERIALS MANAGEMENT	1,285

FINANCE

BUDGET	945
ACCOUNTING	1,879
OTHER	1,554

EMPLOYEE RELATIONS

7,970

MEDIATION SERVICES

4

LEGISLATIVE AUDIT

0

TREASURER

48

ATTORNEY GENERAL

0

ISB CREDIT

(23,647)

TOTAL ALLOCATED ADDITIONS

3,987

TOTAL TO BE ALLOCATED

3,987

SCHEDULE 21.3
BUDGET 1989

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	INVENTORY MGMT	PROCRMNT	MTLS SVCS & DIST
ALLOCATED ADDITIONS	3,987	332	3,438	217
COST BY FUNCTION	3,987	332	3,438	217
ALLOCABLE COSTS DISALLOWED	3,987 (217)	332	3,438	217 (217)
NET ALLOCATION	3,770	332	3,438	0

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	52	0.03%	0
BUILDING CONSTRUCTION	378	0.23%	1
PLANT MGMT	863	0.52%	2
STATE REGISTER & DOCUMENTS	72	0.04%	0
MICROGRAPHICS	39	0.02%	0
ELECTRONICS EQUIPMENT RENTAL	374	0.23%	1
TELECOMMUNICATIONS	15	0.01%	0
MOTOR POOL	1,160	0.70%	2
STATE PRINTER	175	0.11%	0
CENTRAL STORES	22	0.01%	0
FEDERAL SURPLUS	17	0.01%	0
RESOURCE RECOVERY	2	0.00%	0
COMMUTER VANS	30	0.02%	0
IMB	4,269	2.57%	9
ADDRESSING & INSERT	8	0.00%	0
MOVERS & DELIVERY	31	0.02%	0
CENTRAL MNTNCE REV	2	0.00%	0
CAPITOL PARKING	4	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
OTHER	407	0.25%	1
AGRICULTURE	1,260	0.76%	3
ANIMAL HEALTH BD	34	0.02%	0
ARTS BOARD	17	0.01%	0
ATTORNEY GENERAL	3,347	2.02%	7
AUDITOR	97	0.06%	0
CAPITOL AREA ARCH PLAN BD	3	0.00%	0
CHARITABLE GAMBLING	47	0.03%	0
COMMERCE	433	0.26%	1
COMMUNITY COLLEGE BD	16,420	9.90%	33
CORRECTIONS	7,231	4.36%	14
DISABILITY COUNCIL	30	0.02%	0
EDUCATION-CENTRAL OFFICE	1,210	0.73%	2
EDUCATION-FARIBAULT SCHOOLS	627	0.38%	1
EDUCATION-VO-TECH	576	0.35%	1
EMPLOYEE RELATIONS	162	0.10%	0
FINANCE	246	0.15%	0
HEALTH	2,417	1.46%	5
HEALTH LIC BDS			
MEDICAL EXAMINERS	47	0.03%	0
NURSING	32	0.02%	0
PHARMACY	18	0.01%	0
DENTISTRY	18	0.01%	0
CHIROPRACTORS	2	0.00%	0
PSYCHOLOGY	3	0.00%	0
OPTOMETRY	4	0.00%	0
NURSING HOME ADM	6	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	5	0.00%	0

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	212	0.13%	0
HIGHER ED COORD BD	140	0.08%	0
HIGHER ED FAC AUTH	9	0.01%	0
HOUSING FINANCE	594	0.36%	1
HUMAN RIGHTS	88	0.05%	0
HUMAN SERVICES-CENTRAL OFFICE	1,690	1.02%	3
HUMAN SERVICES-INSTITUTIONS	8,327	5.02%	17
INDIAN AFFAIRS	23	0.01%	0
INVESTMENT BOARD	57	0.03%	0
IRON RANGE RESOURCES	927	0.56%	2
JOBS & TRAINING	7,790	4.70%	16
LABOR & INDUSTRY	657	0.40%	1
LEGISLATIVE AUDIT	216	0.13%	0
MEDIATION SVCS	78	0.05%	0
MILITARY AFFAIRS	861	0.52%	2
MUNICIPAL BOARD	7	0.00%	0
NATURAL RESOURCES	28,382	17.11%	57
NON-HEALTH LIC BDS			
BOXING	1	0.00%	0
BARBERS	6	0.00%	0
ELECTRICITY	31	0.02%	0
ARCHITECTS & ENG	15	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	23	0.01%	0
PEACE OFFICERS	28	0.02%	0
PLANNING	545	0.33%	1
POLLUTION CONTROL	1,677	1.01%	3
PUB EMP RET ASSN	28	0.02%	0
PUBLIC SAFETY	10,282	6.20%	21
PUBLIC SERVICE	420	0.25%	1
PUBLIC UTIL COMM	75	0.05%	0
RACING COMMISSION	46	0.03%	0
REVENUE	1,711	1.03%	3
SECRETARY OF STATE	157	0.09%	0
STATE RETIREMENT	62	0.04%	0
STATE UNIV SYSTEM	30,923	18.65%	62
TEACHERS RETIREMENT	138	0.08%	0
TRADE & ECON DEV	707	0.43%	1
TRANSPORTATION	23,024	13.88%	46
TRANSPORTATION REG BD	20	0.01%	0
TREASURER	58	0.03%	0
VETERANS AFFAIRS	1,204	0.73%	2
WASTE MGMT BOARD	40	0.02%	0
WRKRS COMP CT OF APPEALS	49	0.03%	0
ZOO	1,298	0.78%	3
OTHER	998	0.60%	7
TOTAL	165,836	100.00%	332

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-87
SOURCE: FIXED ASSET SUMMARY REPORT

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	31	0.06%	2
BUILDING CONSTRUCTION	1,086	2.24%	77
PLANT MGMT	251	0.52%	18
STATE REGISTER & DOCUMENTS	85	0.18%	6
MICROGRAPHICS	26	0.05%	2
ELECTRONICS EQUIPMENT RENTAL	324	0.67%	23
TELECOMMUNICATIONS	91	0.19%	6
MOTOR POOL	218	0.45%	15
STATE PRINTER	39	0.08%	3
CENTRAL STORES	100	0.21%	7
FEDERAL SURPLUS	6	0.01%	0
RESOURCE RECOVERY	2	0.00%	0
COMMUTER VANS	5	0.01%	0
IMB	441	0.91%	31
ADDRESSING & INSERT	6	0.01%	0
MOVERS & DELIVERY	4	0.01%	0
CENTRAL MNTNCE REV	6	0.01%	0
CAPITOL PARKING	15	0.03%	1
PROC SUR-LOCAL GOVT	2	0.00%	0
RECORDS MGMT-LOCAL GOVT	3	0.01%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	6	0.01%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	9	0.02%	1
OTHER	109	0.23%	8
AGRICULTURE	2,483	5.13%	176
ANIMAL HEALTH BD	21	0.04%	1
ARTS BOARD	207	0.43%	15
ATTORNEY GENERAL	157	0.32%	11
AUDITOR	59	0.12%	4
CAPITOL AREA ARCH PLAN BD	19	0.04%	1
CHARITABLE GAMBLING	30	0.06%	2
COMMERCE	153	0.32%	11
COMMUNITY COLLEGE BD	2,789	5.76%	198
CORRECTIONS	2,422	5.00%	172
DISABILITY COUNCIL	16	0.03%	1
EDUCATION-CENTRAL OFFICE	646	1.33%	46
EDUCATION-FARIBAUT SCHOOLS	164	0.34%	12
EDUCATION-VO-TECH	171	0.35%	12
EMPLOYEE RELATIONS	113	0.23%	8
FINANCE	167	0.34%	12
HEALTH	1,511	3.12%	107
HEALTH LIC BDS			
MEDICAL EXAMINERS	15	0.03%	1
NURSING	12	0.02%	1
PHARMACY	7	0.01%	0
DENTISTRY	11	0.02%	1
CHIROPRACTORS	5	0.01%	0
PSYCHOLOGY	9	0.02%	1
OPTOMETRY	9	0.02%	1
NURSING HOME ADM	4	0.01%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	1	0.00%	0
VETERINARY MEDICINE	6	0.01%	0

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
SECOND ALLOCATION
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	191	0.39%	14
HIGHER ED COORD BD	185	0.38%	13
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	134	0.28%	10
HUMAN RIGHTS	67	0.14%	5
HUMAN SERVICES-CENTRAL OFFICE	1,230	2.54%	87
HUMAN SERVICES-INSTITUTIONS	2,224	4.59%	158
INDIAN AFFAIRS	10	0.02%	1
INVESTMENT BOARD	66	0.14%	5
IRON RANGE RESOURCES	579	1.20%	41
JOBS & TRAINING	2,821	5.83%	200
LABOR & INDUSTRY	317	0.65%	23
LEGISLATIVE AUDIT	38	0.08%	3
MEDIATION SVCS	56	0.12%	4
MILITARY AFFAIRS	167	0.34%	12
MUNICIPAL BOARD	34	0.07%	2
NATURAL RESOURCES	4,550	9.40%	323
NON-HEALTH LIC BDS			
BOXING	1	0.00%	0
BARBERS	5	0.01%	0
ELECTRICITY	38	0.08%	3
ARCHITECTS & ENG	9	0.02%	1
ABSTRACTORS	1	0.00%	0
ACCOUNTANCY	17	0.04%	1
PEACE OFFICERS	16	0.03%	1
PLANNING	209	0.43%	15
POLLUTION CONTROL	626	1.29%	44
PUB EMP RET ASSN	195	0.40%	14
PUBLIC SAFETY	2,685	5.55%	191
PUBLIC SERVICE	286	0.59%	20
PUBLIC UTIL COMM	38	0.08%	3
RACING COMMISSION	51	0.11%	4
REVENUE	600	1.24%	43
SECRETARY OF STATE	46	0.10%	3
STATE RETIREMENT	49	0.10%	3
STATE UNIV SYSTEM	6,228	12.86%	442
TEACHERS RETIREMENT	35	0.07%	2
TRADE & ECON DEV	1,113	2.30%	79
TRANSPORTATION	7,893	16.30%	560
TRANSPORTATION REG BD	4	0.01%	0
TREASURER	31	0.06%	2
VETERANS AFFAIRS	224	0.46%	16
WASTE MGMT BOARD	61	0.13%	4
WRKRS COMP CT OF APPEALS	18	0.04%	1
ZOO	128	0.26%	9
OTHER	1,067	2.20%	82
TOTAL	48,415	100.00%	3,438

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1987
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MGMT	PROCURE- MENT
ADMINISTRATION			
BUILDING CODE	2	0	2
BUILDING CONSTRUCTION	78	1	77
PLANT MGMT	20	2	18
STATE REGISTER & DOCUMENTS	6	0	6
MICROGRAPHICS	2	0	2
ELECTRONICS EQUIPMENT RENTAL	24	1	23
TELECOMMUNICATIONS	6	0	6
MOTOR POOL	17	2	15
STATE PRINTER	3	0	3
CENTRAL STORES	7	0	7
FEDERAL SURPLUS	0	0	0
RESOURCE RECOVERY	0	0	0
COMMUTER VANS	0	0	0
IMB	40	9	31
ADDRESSING & INSERT	0	0	0
MOVERS & DELIVERY	0	0	0
CENTRAL MNTNCE REV	0	0	0
CAPITOL PARKING	1	0	1
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	0	0	0
IISAC	0	0	0
911 EMERGENCY	0	0	0
RISK MGMT	1	0	1
OTHER	9	1	8
AGRICULTURE	179	3	176
ANIMAL HEALTH BD	1	0	1
ARTS BOARD	15	0	15
ATTORNEY GENERAL	18	7	11
AUDITOR	4	0	4
CAPITOL AREA ARCH PLAN BD	1	0	1
CHARITABLE GAMBLING	2	0	2
COMMERCE	12	1	11
COMMUNITY COLLEGE BD	231	33	198
CORRECTIONS	186	14	172
DISABILITY COUNCIL	1	0	1
EDUCATION-CENTRAL OFFICE	48	2	46
EDUCATION-FARIBAULT SCHOOLS	13	1	12
EDUCATION-VO-TECH	13	1	12
EMPLOYEE RELATIONS	8	0	8
FINANCE	12	0	12
HEALTH	112	5	107
HEALTH LIC BDS			
MEDICAL EXAMINERS	1	0	1
NURSING	1	0	1
PHARMACY	0	0	0
DENTISTRY	1	0	1
CHIROPRACTORS	0	0	0
PSYCHOLOGY	1	0	1
OPTOMETRY	1	0	1
NURSING HOME ADM	0	0	0
SOCIAL WRK & MNTL HLTH	0	0	0
SOCIAL WRK LIC BD	0	0	0
MARR & FAMILY THERAPY BD	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0
PODIATRY	0	0	0
VETERINARY MEDICINE	0	0	0

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MGMT	PROCURE- MENT
HEARING EXAMINER	14	0	14
HIGHER ED COORD BD	13	0	13
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	11	1	10
HUMAN RIGHTS	5	0	5
HUMAN SERVICES-CENTRAL OFFICE	90	3	87
HUMAN SERVICES-INSTITUTIONS	175	17	158
INDIAN AFFAIRS	1	0	1
INVESTMENT BOARD	5	0	5
IRON RANGE RESOURCES	43	2	41
JOBS & TRAINING	216	16	200
LABOR & INDUSTRY	24	1	23
LEGISLATIVE AUDIT	3	0	3
MEDIATION SVCS	4	0	4
MILITARY AFFAIRS	14	2	12
MUNICIPAL BOARD	2	0	2
NATURAL RESOURCES	380	57	323
NON-HEALTH LIC BDS			
BOXING	0	0	0
BARBERS	0	0	0
ELECTRICITY	3	0	3
ARCHITECTS & ENG	1	0	1
ABSTRACTORS	0	0	0
ACCOUNTANCY	1	0	1
PEACE OFFICERS	1	0	1
PLANNING	16	1	15
POLLUTION CONTROL	47	3	44
PUB EMP RET ASSN	14	0	14
PUBLIC SAFETY	212	21	191
PUBLIC SERVICE	21	1	20
PUBLIC UTIL COMM	3	0	3
RACING COMMISSION	4	0	4
REVENUE	46	3	43
SECRETARY OF STATE	3	0	3
STATE RETIREMENT	3	0	3
STATE UNIV SYSTEM	504	62	442
TEACHERS RETIREMENT	2	0	2
TRADE & ECON DEV	80	1	79
TRANSPORTATION	606	46	560
TRANSPORTATION REG BD	0	0	0
TREASURER	2	0	2
VETERANS AFFAIRS	18	2	16
WASTE MGMT BOARD	4	0	4
WRKRS COMP CT OF APPEALS	1	0	1
ZOO	12	3	9
OTHER	89	7	82
TOTAL	3,770	332	3,438

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.

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1989 LEGISLATIVE APPROPRIATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	16
INFORMATION MANAGEMENT	2,861
OPERATIONS MANAGEMENT	674
MATERIALS MANAGEMENT	12

FINANCE	112,064
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BUDGET	12,100
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ACCOUNTING	43,406
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OTHER	8,640
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EMPLOYEE RELATIONS	19,771
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MEDIATION SERVICES	7
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LEGISLATIVE AUDIT	39,832
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TREASURER	1,114
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ATTORNEY GENERAL	13,391
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ISB CREDIT	(62,147)
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TOTAL ALLOCATED ADDITIONS	191,741
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TOTAL TO BE ALLOCATED	191,741
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STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMN
ALLOCATED ADDITIONS	191,741	191,741
COST BY FUNCTION	191,741	191,741
ALLOCABLE COSTS DISALLOWED	191,741	191,741
NET ALLOCATION	191,741	191,741

SCHEDULE 22.4
BUDGET 1989

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	30	26.55%	50,905
FIN-ACCOUNTING	53	46.90%	89,932
FIN-OTHER	30	26.55%	50,904
TOTAL	113	100.00%	191,741

ALLOCATION BASIS: F.Y. 1989 AUTHORIZED COMPLEMENT
SOURCE: LAWS OF 1987

SCHEDULE 22.5
BUDGET 1989

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	50,905	50,905
FIN-ACCOUNTING	89,932	89,932
FIN-OTHER	50,904	50,904
TOTAL ALLOCATED	191,741	191,741

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

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

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

SCHEDULE 23.2
BUDGET 1989

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1989 LEGISLATIVE APPROPRIATION

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	50,905
LEGISLATIVE AUDIT	5,057
TOTAL ALLOCATED ADDITIONS	55,962
TOTAL TO BE ALLOCATED	55,962

SCHEDULE 23.3
BUDGET 1989

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	55,962	28,365	13,876	13,721
COST BY FUNCTION	55,962	28,365	13,876	13,721
ALLOCABLE COSTS DISALLOWED	55,962 (13,721)	28,365	13,876	13,721 (13,721)
NET ALLOCATION	42,241	28,365	13,876	0

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	867	0.03%	10
BUILDING CONSTRUCTION	637	0.03%	7
PLANT MGMT	8,900	0.35%	100
STATE REGISTER & DOCUMENTS	4,318	0.17%	49
MICROGRAPHICS	1,585	0.06%	18
ELECTRONICS EQUIPMENT RENTAL	1,872	0.07%	21
TELECOMMUNICATIONS	17,616	0.70%	198
MOTOR POOL	22,669	0.90%	255
STATE PRINTER	14,223	0.56%	160
CENTRAL STORES	18,018	0.72%	203
FEDERAL SURPLUS	1,579	0.06%	18
RESOURCE RECOVERY	371	0.01%	4
COMMUTER VANS	601	0.02%	7
IMB	10,925	0.43%	123
ADDRESSING & INSERT	790	0.03%	9
MOVERS & DELIVERY	974	0.04%	11
CENTRAL MNTNCE REV	1,524	0.06%	17
CAPITOL PARKING	1,882	0.07%	21
PROC SUR-LOCAL GOVT	76	0.00%	1
RECORDS MGMT-LOCAL GOVT	183	0.01%	2
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.02%	5
IISAC	78	0.00%	1
911 EMERGENCY	473	0.02%	5
RISK MGMT	195	0.01%	2
OTHER	7,551	0.30%	85
AGRICULTURE	46,771	1.86%	527
ANIMAL HEALTH BD	2,125	0.08%	24
ARTS BOARD	2,865	0.11%	32
ATTORNEY GENERAL	18,710	0.74%	211
AUDITOR	4,648	0.18%	52
CAPITOL AREA ARCH PLAN BD	726	0.03%	8
CHARITABLE GAMBLING	1,917	0.08%	22
COMMERCE	44,381	1.76%	500
COMMUNITY COLLEGE BD	115,987	4.61%	1,307
CORRECTIONS	110,987	4.41%	1,251
DISABILITY COUNCIL	1,329	0.05%	15
EDUCATION-CENTRAL OFFICE	87,662	3.48%	988
EDUCATION-FARIBAULT SCHOOLS	5,439	0.22%	61
EDUCATION-VO-TECH	18,144	0.72%	204
EMPLOYEE RELATIONS	10,611	0.42%	120
HEALTH	64,793	2.57%	730
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.11%	30
NURSING	3,538	0.14%	40
PHARMACY	1,680	0.07%	19
DENTISTRY	1,676	0.07%	19
CHIROPRACTORS	673	0.03%	8
PSYCHOLOGY	958	0.04%	11
OPTOMETRY	460	0.02%	5
NURSING HOME ADM	683	0.03%	8
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	290	0.01%	3
VETERINARY MEDICINE	505	0.02%	6

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	5,409	0.21%	61
HIGHER ED COORD BD	10,456	0.42%	118
HIGHER ED FAC AUTH	35	0.00%	0
HOUSING FINANCE	12,750	0.51%	144
HUMAN RIGHTS	2,961	0.12%	33
HUMAN SERVICES-CENTRAL OFFICE	94,340	3.75%	1,063
HUMAN SERVICES-INSTITUTIONS	87,941	3.49%	991
INDIAN AFFAIRS	1,171	0.05%	13
INVESTMENT BOARD	1,779	0.07%	20
IRON RANGE RESOURCES	19,398	0.77%	219
JOBS & TRAINING	234,975	9.33%	2,648
LABOR & INDUSTRY	76,365	3.03%	860
LEGISLATIVE AUDIT	1,762	0.07%	20
MEDIATION SVCS	1,741	0.07%	20
MILITARY AFFAIRS	15,311	0.61%	173
MUNICIPAL BOARD	831	0.03%	9
NATURAL RESOURCES	227,623	9.04%	2,565
NON-HEALTH LIC BDS			
BOXING	416	0.02%	5
BARBERS	1,174	0.05%	13
ELECTRICITY	3,934	0.16%	44
ARCHITECTS & ENG	2,326	0.09%	26
ABSTRACTORS	145	0.01%	2
ACCOUNTANCY	1,850	0.07%	21
PEACE OFFICERS	1,983	0.08%	22
PLANNING	8,953	0.36%	101
POLLUTION CONTROL	26,466	1.05%	298
PUB EMP RET ASSN	5,786	0.23%	65
PUBLIC SAFETY	427,111	16.97%	4,812
PUBLIC SERVICE	7,072	0.28%	80
PUBLIC UTIL COMM	1,931	0.08%	22
RACING COMMISSION	3,141	0.12%	35
REVENUE	64,659	2.57%	729
SECRETARY OF STATE	9,191	0.37%	104
STATE RETIREMENT	3,843	0.15%	43
STATE UNIV SYSTEM	137,090	5.45%	1,545
TEACHERS RETIREMENT	2,586	0.10%	29
TRADE & ECON DEV	33,076	1.31%	373
TRANSPORTATION	210,672	8.37%	2,374
TRANSPORTATION REG BD	424	0.02%	5
TREASURER	561	0.02%	6
VETERANS AFFAIRS	22,885	0.91%	258
WASTE MGMT BOARD	2,085	0.08%	23
WRKRS COMP CT OF APPEALS	529	0.02%	6
ZOO	21,724	0.86%	245
OTHER	52,413	2.08%	589
TOTAL	2,517,474	100.00%	28,365

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	4	0.06%	8
BUILDING CONSTRUCTION	30	0.44%	61
PLANT MGMT	11	0.16%	22
STATE REGISTER & DOCUMENTS	4	0.06%	8
MICROGRAPHICS	2	0.03%	4
ELECTRONICS EQUIPMENT RENTAL	2	0.03%	4
TELECOMMUNICATIONS	3	0.04%	6
MOTOR POOL	2	0.03%	4
STATE PRINTER	3	0.04%	6
CENTRAL STORES	4	0.06%	8
FEDERAL SURPLUS	1	0.01%	2
RESOURCE RECOVERY	2	0.03%	4
COMMUTER VANS	1	0.01%	2
IMB	17	0.25%	34
ADDRESSING & INSERT	1	0.01%	2
MOVERS & DELIVERY	1	0.01%	2
CENTRAL MNTNCE REV	1	0.01%	2
CAPITOL PARKING	3	0.04%	6
PROC SUR-LOCAL GOVT	3	0.04%	6
RECORDS MGMT-LOCAL GOVT	1	0.01%	2
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	2	0.03%	4
IISAC	1	0.01%	2
911 EMERGENCY	1	0.01%	2
RISK MGMT	2	0.03%	4
OTHER	13	0.19%	26
AGRICULTURE	122	1.77%	246
ANIMAL HEALTH BD	11	0.16%	22
ARTS BOARD	35	0.51%	71
ATTORNEY GENERAL	61	0.89%	123
AUDITOR	10	0.15%	20
CAPITOL AREA ARCH PLAN BD	3	0.04%	6
CHARITABLE GAMBLING	2	0.03%	4
COMMERCE	34	0.49%	69
COMMUNITY COLLEGE BD	79	1.15%	159
CORRECTIONS	611	8.88%	1,232
DISABILITY COUNCIL	7	0.10%	14
EDUCATION-CENTRAL OFFICE	382	5.55%	771
EDUCATION-FARIBAULT SCHOOLS	53	0.77%	107
EDUCATION-VO-TECH	163	2.37%	329
EMPLOYEE RELATIONS	30	0.44%	61
HEALTH	460	6.69%	928
HEALTH LIC BDS			
MEDICAL EXAMINERS	3	0.04%	6
NURSING	3	0.04%	6
PHARMACY	3	0.04%	6
DENTISTRY	3	0.04%	6
CHIROPRACTORS	4	0.06%	8
PSYCHOLOGY	2	0.03%	4
OPTOMETRY	2	0.03%	4
NURSING HOME ADM	3	0.04%	6
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	2	0.03%	4
VETERINARY MEDICINE	3	0.04%	6

STATE OF MINNESOTA
FINANCE-BUDGET
SECOND ALLOCATION
DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	7	0.10%	14
HIGHER ED COORD BD	42	0.61%	85
HIGHER ED FAC AUTH	1	0.01%	2
HOUSING FINANCE	54	0.78%	109
HUMAN RIGHTS	21	0.31%	42
HUMAN SERVICES-CENTRAL OFFICE	330	4.80%	666
HUMAN SERVICES-INSTITUTIONS	347	5.04%	700
INDIAN AFFAIRS	18	0.26%	36
INVESTMENT BOARD	31	0.45%	63
IRON RANGE RESOURCES	99	1.44%	200
JOBS & TRAINING	126	1.83%	254
LABOR & INDUSTRY	117	1.70%	236
LEGISLATIVE AUDIT	5	0.07%	10
MEDIATION SVCS	5	0.07%	10
MILITARY AFFAIRS	50	0.73%	101
MUNICIPAL BOARD	3	0.04%	6
NATURAL RESOURCES	1,159	16.85%	2,338
NON-HEALTH LIC BDS			
BOXING	2	0.03%	4
BARBERS	2	0.03%	4
ELECTRICITY	5	0.07%	10
ARCHITECTS & ENG	2	0.03%	4
ABSTRACTORS	2	0.03%	4
ACCOUNTANCY	2	0.03%	4
PEACE OFFICERS	2	0.03%	4
PLANNING	56	0.81%	113
POLLUTION CONTROL	283	4.11%	571
PUB EMP RET ASSN	9	0.13%	18
PUBLIC SAFETY	238	3.46%	480
PUBLIC SERVICE	42	0.61%	85
PUBLIC UTIL COMM	6	0.09%	12
RACING COMMISSION	34	0.49%	69
REVENUE	288	4.19%	581
SECRETARY OF STATE	21	0.31%	42
STATE RETIREMENT	14	0.20%	28
STATE UNIV SYSTEM	70	1.02%	141
TEACHERS RETIREMENT	3	0.04%	6
TRADE & ECON DEV	110	1.60%	222
TRANSPORTATION	458	6.66%	924
TRANSPORTATION REG BD	1	0.01%	2
TREASURER	4	0.06%	8
VETERANS AFFAIRS	70	1.02%	141
WASTE MGMT BOARD	24	0.35%	48
WRKRS COMP CT OF APPEALS	2	0.03%	4
ZOO	84	1.22%	169
OTHER	424	6.16%	857
TOTAL	6,879	100.00%	13,876

ALLOCATION BASIS: NUMBER OF AIDs (ALLOTMENT ACCOUNTS) 9-05-87
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-BUDGET
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
BUILDING CODE	18	10	8
BUILDING CONSTRUCTION	68	7	61
PLANT MGMT	122	100	22
STATE REGISTER & DOCUMENTS	57	49	8
MICROGRAPHICS	22	18	4
ELECTRONICS EQUIPMENT RENTAL	25	21	4
TELECOMMUNICATIONS	204	198	6
MOTOR POOL	259	255	4
STATE PRINTER	166	160	6
CENTRAL STORES	211	203	8
FEDERAL SURPLUS	20	18	2
RESOURCE RECOVERY	8	4	4
COMMUTER VANS	9	7	2
IMB	157	123	34
ADDRESSING & INSERT	11	9	2
MOVERS & DELIVERY	13	11	2
CENTRAL MNTNCE REV	19	17	2
CAPITOL PARKING	27	21	6
PROC SUR-LOCAL GOVT	7	1	6
RECORDS MGMT-LOCAL GOVT	4	2	2
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	9	5	4
IISAC	3	1	2
911 EMERGENCY	7	5	2
RISK MGMT	6	2	4
OTHER	111	85	26
AGRICULTURE	773	527	246
ANIMAL HEALTH BD	46	24	22
ARTS BOARD	103	32	71
ATTORNEY GENERAL	334	211	123
AUDITOR	72	52	20
CAPITOL AREA ARCH PLAN BD	14	8	6
CHARITABLE GAMBLING	26	22	4
COMMERCE	569	500	69
COMMUNITY COLLEGE BD	1,466	1,307	159
CORRECTIONS	2,483	1,251	1,232
DISABILITY COUNCIL	29	15	14
EDUCATION-CENTRAL OFFICE	1,759	988	771
EDUCATION-FARIBAULT SCHOOLS	168	61	107
EDUCATION-VO-TECH	533	204	329
EMPLOYEE RELATIONS	181	120	61
HEALTH	1,658	730	928
HEALTH LIC BDS			
MEDICAL EXAMINERS	36	30	6
NURSING	46	40	6
PHARMACY	25	19	6
DENTISTRY	25	19	6
CHIROPRACTORS	16	8	8
PSYCHOLOGY	15	11	4
OPTOMETRY	9	5	4
NURSING HOME ADM	14	8	6
SOCIAL WRK & MNTL HLTH	0	0	0
SOCIAL WRK LIC BD	0	0	0
MARR & FAMILY THERAPY BD	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0
PODIATRY	7	3	4
VETERINARY MEDICINE	12	6	6

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HEARING EXAMINER	75	61	14
HIGHER ED COORD BD	203	118	85
HIGHER ED FAC AUTH	2	0	2
HOUSING FINANCE	253	144	109
HUMAN RIGHTS	75	33	42
HUMAN SERVICES-CENTRAL OFFICE	1,729	1,063	666
HUMAN SERVICES-INSTITUTIONS	1,691	991	700
INDIAN AFFAIRS	49	13	36
INVESTMENT BOARD	83	20	63
IRON RANGE RESOURCES	419	219	200
JOBS & TRAINING	2,902	2,648	254
LABOR & INDUSTRY	1,096	860	236
LEGISLATIVE AUDIT	30	20	10
MEDIATION SVCS	30	20	10
MILITARY AFFAIRS	274	173	101
MUNICIPAL BOARD	15	9	6
NATURAL RESOURCES	4,903	2,565	2,338
NON-HEALTH LIC BDS			
BOXING	9	5	4
BARBERS	17	13	4
ELECTRICITY	54	44	10
ARCHITECTS & ENG	30	26	4
ABSTRACTORS	6	2	4
ACCOUNTANCY	25	21	4
PEACE OFFICERS	26	22	4
PLANNING	214	101	113
POLLUTION CONTROL	869	298	571
PUB EMP RET ASSN	83	65	18
PUBLIC SAFETY	5,292	4,812	480
PUBLIC SERVICE	165	80	85
PUBLIC UTIL COMM	34	22	12
RACING COMMISSION	104	35	69
REVENUE	1,310	729	581
SECRETARY OF STATE	146	104	42
STATE RETIREMENT	71	43	28
STATE UNIV SYSTEM	1,686	1,545	141
TEACHERS RETIREMENT	35	29	6
TRADE & ECON DEV	595	373	222
TRANSPORTATION	3,298	2,374	924
TRANSPORTATION REG BD	7	5	2
TREASURER	14	6	8
VETERANS AFFAIRS	399	258	141
WASTE MGMT BOARD	71	23	48
WRKRS COMP CT OF APPEALS	10	6	4
ZOO	414	245	169
OTHER	1,446	589	857
TOTAL	42,241	28,365	13,876

SCHEDULE 24.1
FISCAL 89 BUDGET

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

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

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

SCHEDULE 24.2
BUDGET 1989

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1989 LEGISLATIVE APPROPRIATION

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	89,932
LEGISLATIVE AUDIT	66,331
TOTAL ALLOCATED ADDITIONS	156,263
TOTAL TO BE ALLOCATED	156,263

SCHEDULE 24.3
BUDGET 1989

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	156,263	147,325	8,938
COST BY FUNCTION	156,263	147,325	8,938
ALLOCABLE COSTS DISALLOWED	156,263 (8,938)	147,325	8,938 (8,938)
NET ALLOCATION	147,325	147,325	0

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	867	0.03%	51
BUILDING CONSTRUCTION	637	0.03%	37
PLANT MGMT	8,900	0.35%	521
STATE REGISTER & DOCUMENTS	4,318	0.17%	253
MICROGRAPHICS	1,585	0.06%	93
ELECTRONICS EQUIPMENT RENTAL	1,872	0.07%	110
TELECOMMUNICATIONS	17,616	0.70%	1,031
MOTOR POOL	22,669	0.90%	1,327
STATE PRINTER	14,223	0.56%	832
CENTRAL STORES	18,018	0.72%	1,054
FEDERAL SURPLUS	1,579	0.06%	92
RESOURCE RECOVERY	371	0.01%	22
COMMUTER VANS	601	0.02%	35
IMB	10,925	0.43%	639
ADDRESSING & INSERT	790	0.03%	46
MOVERS & DELIVERY	974	0.04%	57
CENTRAL MNTNCE REV	1,524	0.06%	89
CAPITOL PARKING	1,882	0.07%	110
PROC SUR-LOCAL GOVT	76	0.00%	4
RECORDS MGMT-LOCAL GOVT	183	0.01%	11
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.02%	28
IISAC	78	0.00%	5
911 EMERGENCY	473	0.02%	28
RISK MGMT	195	0.01%	11
OTHER	7,551	0.30%	442
AGRICULTURE	46,771	1.86%	2,737
ANIMAL HEALTH BD	2,125	0.08%	124
ARTS BOARD	2,865	0.11%	168
ATTORNEY GENERAL	18,710	0.74%	1,095
AUDITOR	4,648	0.18%	272
CAPITOL AREA ARCH PLAN BD	726	0.03%	42
CHARITABLE GAMBLING	1,917	0.08%	112
COMMERCE	44,381	1.76%	2,597
COMMUNITY COLLEGE BD	115,987	4.61%	6,788
CORRECTIONS	110,987	4.41%	6,495
DISABILITY COUNCIL	1,329	0.05%	78
EDUCATION-CENTRAL OFFICE	87,662	3.48%	5,130
EDUCATION-FARIBAULT SCHOOLS	5,439	0.22%	318
EDUCATION-VO-TECH	18,144	0.72%	1,062
EMPLOYEE RELATIONS	10,611	0.42%	621
HEALTH	64,793	2.57%	3,792
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.11%	155
NURSING	3,538	0.14%	207
PHARMACY	1,680	0.07%	98
DENTISTRY	1,676	0.07%	98
CHIROPRACTORS	673	0.03%	39
PSYCHOLOGY	958	0.04%	56
OPTOMETRY	460	0.02%	27
NURSING HOME ADM	683	0.03%	40
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	290	0.01%	17
VETERINARY MEDICINE	505	0.02%	30

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	5,409	0.21%	317
HIGHER ED COORD BD	10,456	0.42%	612
HIGHER ED FAC AUTH	35	0.00%	2
HOUSING FINANCE	12,750	0.51%	746
HUMAN RIGHTS	2,961	0.12%	173
HUMAN SERVICES-CENTRAL OFFICE	94,340	3.75%	5,521
HUMAN SERVICES-INSTITUTIONS	87,941	3.49%	5,146
INDIAN AFFAIRS	1,171	0.05%	69
INVESTMENT BOARD	1,779	0.07%	104
IRON RANGE RESOURCES	19,398	0.77%	1,135
JOBS & TRAINING	234,975	9.33%	13,751
LABOR & INDUSTRY	76,365	3.03%	4,469
LEGISLATIVE AUDIT	1,762	0.07%	103
MEDIATION SVCS	1,741	0.07%	102
MILITARY AFFAIRS	15,311	0.61%	896
MUNICIPAL BOARD	831	0.03%	49
NATURAL RESOURCES	227,623	9.04%	13,321
NON-HEALTH LIC BDS			
BOXING	416	0.02%	24
BARBERS	1,174	0.05%	69
ELECTRICITY	3,934	0.16%	230
ARCHITECTS & ENG	2,326	0.09%	136
ABSTRACTORS	145	0.01%	8
ACCOUNTANCY	1,850	0.07%	108
PEACE OFFICERS	1,983	0.08%	116
PLANNING	8,953	0.36%	524
POLLUTION CONTROL	26,466	1.05%	1,549
PUB EMP RET ASSN	5,786	0.23%	339
PUBLIC SAFETY	427,111	16.97%	24,995
PUBLIC SERVICE	7,072	0.28%	414
PUBLIC UTIL COMM	1,931	0.08%	113
RACING COMMISSION	3,141	0.12%	184
REVENUE	64,659	2.57%	3,784
SECRETARY OF STATE	9,191	0.37%	538
STATE RETIREMENT	3,843	0.15%	225
STATE UNIV SYSTEM	137,090	5.45%	8,023
TEACHERS RETIREMENT	2,586	0.10%	151
TRADE & ECON DEV	33,076	1.31%	1,936
TRANSPORTATION	210,672	8.37%	12,329
TRANSPORTATION REG BD	424	0.02%	25
TREASURER	561	0.02%	33
VETERANS AFFAIRS	22,885	0.91%	1,339
WASTE MGMT BOARD	2,085	0.08%	122
WRKRS COMP CT OF APPEALS	529	0.02%	31
ZOO	21,724	0.86%	1,271
OTHER	52,413	2.08%	3,067
TOTAL	2,517,474	100.00%	147,325

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	NET ALLOCATION
ADMINISTRATION		
BUILDING CODE	51	51
BUILDING CONSTRUCTION	37	37
PLANT MGMT	521	521
STATE REGISTER & DOCUMENTS	253	253
MICROGRAPHICS	93	93
ELECTRONICS EQUIPMENT RENTAL	110	110
TELECOMMUNICATIONS	1,031	1,031
MOTOR POOL	1,327	1,327
STATE PRINTER	832	832
CENTRAL STORES	1,054	1,054
FEDERAL SURPLUS	92	92
RESOURCE RECOVERY	22	22
COMMUTER VANS	35	35
IMB	639	639
ADDRESSING & INSERT	46	46
MOVERS & DELIVERY	57	57
CENTRAL MNTNCE REV	89	89
CAPITOL PARKING	110	110
PROC SUR-LOCAL GOVT	4	4
RECORDS MGMT-LOCAL GOVT	11	11
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	28	28
IISAC	5	5
911 EMERGENCY	28	28
RISK MGMT	11	11
OTHER	442	442
AGRICULTURE	2,737	2,737
ANIMAL HEALTH BD	124	124
ARTS BOARD	168	168
ATTORNEY GENERAL	1,095	1,095
AUDITOR	272	272
CAPITOL AREA ARCH PLAN BD	42	42
CHARITABLE GAMBLING	112	112
COMMERCE	2,597	2,597
COMMUNITY COLLEGE BD	6,788	6,788
CORRECTIONS	6,495	6,495
DISABILITY COUNCIL	78	78
EDUCATION-CENTRAL OFFICE	5,130	5,130
EDUCATION-FARIBAUT SCHOOLS	318	318
EDUCATION-VO-TECH	1,062	1,062
EMPLOYEE RELATIONS	621	621
HEALTH	3,792	3,792
HEALTH LIC BDS		
MEDICAL EXAMINERS	155	155
NURSING	207	207
PHARMACY	98	98
DENTISTRY	98	98
CHIROPRACTORS	39	39
PSYCHOLOGY	56	56
OPTOMETRY	27	27
NURSING HOME ADM	40	40
SOCIAL WRK & MNTL HLTH	0	0
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	17	17
VETERINARY MEDICINE	30	30

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	NET ALLOCATION
HEARING EXAMINER	317	317
HIGHER ED COORD BD	612	612
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	746	746
HUMAN RIGHTS	173	173
HUMAN SERVICES-CENTRAL OFFICE	5,521	5,521
HUMAN SERVICES-INSTITUTIONS	5,146	5,146
INDIAN AFFAIRS	69	69
INVESTMENT BOARD	104	104
IRON RANGE RESOURCES	1,135	1,135
JOBS & TRAINING	13,751	13,751
LABOR & INDUSTRY	4,469	4,469
LEGISLATIVE AUDIT	103	103
MEDIATION SVCS	102	102
MILITARY AFFAIRS	896	896
MUNICIPAL BOARD	49	49
NATURAL RESOURCES	13,321	13,321
NON-HEALTH LIC BDS		
BOXING	24	24
BARBERS	69	69
ELECTRICITY	230	230
ARCHITECTS & ENG	136	136
ABSTRACTORS	8	8
ACCOUNTANCY	108	108
PEACE OFFICERS	116	116
PLANNING	524	524
POLLUTION CONTROL	1,549	1,549
PUB EMP RET ASSN	339	339
PUBLIC SAFETY	24,995	24,995
PUBLIC SERVICE	414	414
PUBLIC UTIL COMM	113	113
RACING COMMISSION	184	184
REVENUE	3,784	3,784
SECRETARY OF STATE	538	538
STATE RETIREMENT	225	225
STATE UNIV SYSTEM	8,023	8,023
TEACHERS RETIREMENT	151	151
TRADE & ECON DEV	1,936	1,936
TRANSPORTATION	12,329	12,329
TRANSPORTATION REG BD	25	25
TREASURER	33	33
VETERANS AFFAIRS	1,339	1,339
WASTE MGMT BOARD	122	122
WRKRS COMP CT OF APPEALS	31	31
ZOO	1,271	1,271
OTHER	3,067	3,067
TOTAL	147,325	147,325

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

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

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

SCHEDULE 25.2
BUDGET 1989

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1989 LEGISLATIVE APPROPRIATION

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMN	50,904
LEGISLATIVE AUDITOR	88,178
TOTAL ALLOCATED ADDITIONS	139,082
TOTAL TO BE ALLOCATED	139,082

SCHEDULE 25.3
BUDGET 1989

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	GENERAL GOVT
ALLOCATED ADDITIONS	139,082	27,814	74,430	1,493	35,345
COST BY FUNCTION	139,082	27,814	74,430	1,493	35,345
ALLOCABLE COSTS	139,082	27,814	74,430	1,493	35,345
DISALLOWED	(35,345)				(35,345)
NET ALLOCATION	103,737	27,814	74,430	1,493	0

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	867	0.03%	10
BUILDING CONSTRUCTION	637	0.03%	7
PLANT MGMT	8,900	0.35%	98
STATE REGISTER & DOCUMENTS	4,318	0.17%	48
MICROGRAPHICS	1,585	0.06%	18
ELECTRONICS EQUIPMENT RENTAL	1,872	0.07%	21
TELECOMMUNICATIONS	17,616	0.70%	195
MOTOR POOL	22,663	0.90%	250
STATE PRINTER	14,223	0.56%	157
CENTRAL STORES	18,018	0.72%	199
FEDERAL SURPLUS	1,579	0.06%	17
RESOURCE RECOVERY	371	0.01%	4
COMMUTER VANS	601	0.02%	7
IMB	10,925	0.43%	121
ADDRESSING & INSERT	790	0.03%	9
MOVERS & DELIVERY	974	0.04%	11
CENTRAL MNTNCE REV	1,524	0.06%	17
CAPITOL PARKING	1,882	0.07%	21
PROC SUR-LOCAL GOVT	76	0.00%	1
RECORDS MGMT-LOCAL GOVT	183	0.01%	2
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.02%	5
IISAC	78	0.00%	1
911 EMERGENCY	473	0.02%	5
RISK MGMT	195	0.01%	2
OTHER	7,551	0.30%	83
AGRICULTURE	46,771	1.86%	517
ANIMAL HEALTH BD	2,125	0.08%	23
ARTS BOARD	2,865	0.11%	32
ATTORNEY GENERAL	18,710	0.74%	207
AUDITOR	4,648	0.18%	51
CAPITOL AREA ARCH PLAN BD	726	0.03%	8
CHARITABLE GAMBLING	1,917	0.08%	21
COMMERCE	44,381	1.76%	490
COMMUNITY COLLEGE BD	115,987	4.61%	1,281
CORRECTIONS	110,987	4.41%	1,226
DISABILITY COUNCIL	1,329	0.05%	15
EDUCATION-CENTRAL OFFICE	87,662	3.48%	969
EDUCATION-FARIBAUTL SCHOOLS	5,439	0.22%	60
EDUCATION-VO-TECH	18,144	0.72%	200
EMPLOYEE RELATIONS	10,611	0.42%	117
HEALTH	64,793	2.57%	716
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.11%	29
NURSING	3,538	0.14%	39
PHARMACY	1,680	0.07%	19
DENTISTRY	1,676	0.07%	19
CHIROPRACTORS	673	0.03%	7
PSYCHOLOGY	958	0.04%	11
OPTOMETRY	460	0.02%	5
NURSING HOME ADM	683	0.03%	8
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	290	0.01%	3
VETERINARY MEDICINE	505	0.02%	6

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	5,409	0.21%	60
HIGHER ED COORD BD	10,456	0.42%	116
HIGHER ED FAC AUTH	35	0.00%	0
HOUSING FINANCE	12,750	0.51%	141
HUMAN RIGHTS	2,961	0.12%	33
HUMAN SERVICES-CENTRAL OFFICE	94,340	3.75%	1,042
HUMAN SERVICES-INSTITUTIONS	87,941	3.49%	972
INDIAN AFFAIRS	1,171	0.05%	13
INVESTMENT BOARD	1,779	0.07%	20
IRON RANGE RESOURCES	19,398	0.77%	214
JOBS & TRAINING	234,975	9.33%	2,596
LABOR & INDUSTRY	76,365	3.03%	844
LEGISLATIVE AUDIT	1,762	0.07%	19
MEDIATION SVCS	1,741	0.07%	19
MILITARY AFFAIRS	15,311	0.61%	169
MUNICIPAL BOARD	831	0.03%	9
NATURAL RESOURCES	227,623	9.04%	2,515
NON-HEALTH LIC BDS			
BOXING	416	0.02%	5
BARBERS	1,174	0.05%	13
ELECTRICITY	3,934	0.16%	43
ARCHITECTS & ENG	2,326	0.09%	26
ABSTRACTORS	145	0.01%	2
ACCOUNTANCY	1,850	0.07%	20
PEACE OFFICERS	1,983	0.08%	22
PLANNING	8,953	0.36%	99
POLLUTION CONTROL	26,466	1.05%	292
PUB EMP RET ASSN	5,786	0.23%	64
PUBLIC SAFETY	427,111	16.97%	4,719
PUBLIC SERVICE	7,072	0.28%	78
PUBLIC UTIL COMM	1,931	0.08%	21
RACING COMMISSION	3,141	0.12%	35
REVENUE	64,659	2.57%	714
SECRETARY OF STATE	9,191	0.37%	102
STATE RETIREMENT	3,843	0.15%	42
STATE UNIV SYSTEM	137,090	5.45%	1,515
TEACHERS RETIREMENT	2,586	0.10%	29
TRADE & ECON DEV	33,076	1.31%	365
TRANSPORTATION	210,672	8.37%	2,328
TRANSPORTATION REG BD	424	0.02%	5
TREASURER	561	0.02%	6
VETERANS AFFAIRS	22,885	0.91%	253
WASTE MGMT BOARD	2,085	0.08%	23
WRKRS COMP CT OF APPEALS	529	0.02%	6
ZOO	21,724	0.86%	240
OTHER	52,413	2.08%	577
TOTAL	2,517,474	100.00%	27,814

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	3,935	0.04%	31
BUILDING CONSTRUCTION	7,390	0.08%	58
PLANT MGMT	46,739	0.49%	366
STATE REGISTER & DOCUMENTS	4,709	0.05%	37
MICROGRAPHICS	4,434	0.05%	35
ELECTRONICS EQUIPMENT RENTAL	1,914	0.02%	15
TELECOMMUNICATIONS	1,518	0.02%	12
MOTOR POOL	4,300	0.05%	34
STATE PRINTER	21,041	0.22%	165
CENTRAL STORES	3,344	0.04%	26
FEDERAL SURPLUS	1,791	0.02%	14
RESOURCE RECOVERY	424	0.00%	3
COMMUTER VANS	849	0.01%	7
IMB	65,052	0.68%	510
ADDRESSING & INSERT	4,615	0.05%	36
MOVERS & DELIVERY	2,498	0.03%	20
CENTRAL MNTNCE REV	1,164	0.01%	9
CAPITOL PARKING	2,485	0.03%	19
PROC SUR-LOCAL GOVT	300	0.00%	2
RECORDS MGMT-LOCAL GOVT	510	0.01%	4
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	830	0.01%	7
IISAC	237	0.00%	2
911 EMERGENCY	254	0.00%	2
RISK MGMT	213	0.00%	2
OTHER	332	0.00%	3
AGRICULTURE	117,573	1.24%	921
ANIMAL HEALTH BD	15,335	0.16%	120
ARTS BOARD	3,300	0.03%	26
ATTORNEY GENERAL	78,300	0.82%	614
AUDITOR	24,726	0.26%	194
CAPITOL AREA ARCH PLAN BD	1,393	0.01%	11
CHARITABLE GAMBLING	2,820	0.03%	22
COMMERCE	51,688	0.54%	405
COMMUNITY COLLEGE BD	410,112	4.32%	3,214
CORRECTIONS	517,756	5.45%	4,058
DISABILITY COUNCIL	2,231	0.02%	17
EDUCATION-CENTRAL OFFICE	94,221	0.99%	738
EDUCATION-FARIBAULT SCHOOLS	43,725	0.46%	343
EDUCATION-VO-TECH	20,797	0.22%	163
EMPLOYEE RELATIONS	25,422	0.27%	199
HEALTH	178,004	1.87%	1,395
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,106	0.03%	24
NURSING	4,136	0.04%	32
PHARMACY	1,506	0.02%	12
DENTISTRY	1,111	0.01%	9
CHIROPRACTORS	405	0.00%	3
PSYCHOLOGY	552	0.01%	4
OPTOMETRY	219	0.00%	2
NURSING HOME ADM	419	0.00%	3
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	287	0.00%	2

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	12,275	0.13%	96
HIGHER ED COORD BD	48,248	0.51%	378
HIGHER ED FAC AUTH	526	0.01%	4
HOUSING FINANCE	28,792	0.30%	226
HUMAN RIGHTS	15,954	0.17%	125
HUMAN SERVICES-CENTRAL OFFICE	153,074	1.61%	1,200
HUMAN SERVICES-INSTITUTIONS	2,144,744	22.58%	16,808
INDIAN AFFAIRS	2,275	0.02%	18
INVESTMENT BOARD	6,094	0.06%	48
IRON RANGE RESOURCES	27,666	0.29%	217
JOBS & TRAINING	553,055	5.89%	4,381
LABOR & INDUSTRY	105,822	1.11%	829
LEGISLATIVE AUDIT	15,133	0.16%	119
MEDIATION SVCS	5,149	0.05%	40
MILITARY AFFAIRS	100,613	1.06%	788
MUNICIPAL BOARD	1,082	0.01%	8
NATURAL RESOURCES	843,186	8.88%	6,608
NON-HEALTH LIC BDS			
BOXING	487	0.01%	4
BARBERS	760	0.01%	6
ELECTRICITY	4,565	0.05%	36
ARCHITECTS & ENG	1,268	0.01%	10
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	915	0.01%	7
PEACE OFFICERS	1,935	0.02%	15
PLANNING	26,856	0.28%	210
POLLUTION CONTROL	127,876	1.35%	1,002
PUB EMP RET ASSN	17,135	0.18%	134
PUBLIC SAFETY	478,988	5.04%	3,754
PUBLIC SERVICE	25,078	0.26%	197
PUBLIC UTIL COMM	6,781	0.07%	53
RACING COMMISSION	2,237	0.02%	18
REVENUE	257,218	2.71%	2,016
SECRETARY OF STATE	11,605	0.12%	91
STATE RETIREMENT	10,834	0.11%	85
STATE UNIV SYSTEM	835,614	8.80%	6,549
TEACHERS RETIREMENT	12,752	0.13%	100
TRADE & ECON DEV	55,069	0.58%	432
TRANSPORTATION	1,452,272	15.29%	11,381
TRANSPORTATION REG BD	1,988	0.02%	16
TREASURER	1,283	0.01%	10
VETERANS AFFAIRS	110,532	1.16%	866
WASTE MGMT BOARD	10,951	0.12%	86
WRKRS COMP CT OF APPEALS	2,087	0.02%	16
ZOO	45,676	0.48%	358
OTHER	145,013	1.53%	1,135
TOTAL	9,497,485	100.00%	74,430

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN F.Y. 1989
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-OTHER
SECOND ALLOCATION
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	419,440	0.02%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECTRONICS EQUIPMENT RENTAL	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	11,259	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
OTHER	19,625	0.00%	0
AGRICULTURE	931,735	0.05%	1
ANIMAL HEALTH BD	63,645	0.00%	0
ARTS BOARD	508,493	0.03%	0
ATTORNEY GENERAL	368,410	0.02%	0
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNITY COLLEGE BD	3,961,579	0.22%	3
CORRECTIONS	1,270,820	0.07%	1
DISABILITY COUNCIL	3,259	0.00%	0
EDUCATION-CENTRAL OFFICE	140,426,785	7.67%	115
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	18,001,705	0.98%	15
EMPLOYEE RELATIONS	0	0.00%	0
HEALTH	40,912,300	2.23%	33
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0

STATE OF MINNESOTA
FINANCE-OTHER
SECOND ALLOCATION
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	1,788,241	0.10%	1
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	55,032,426	3.01%	45
HUMAN RIGHTS	349,548	0.02%	0
HUMAN SERVICES-CENTRAL OFFICE	940,279,495	51.35%	767
HUMAN SERVICES-INSTITUTIONS	299,563	0.02%	0
INDIAN AFFAIRS	73,177	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	300,000	0.02%	0
JOBS & TRAINING	208,930,449	11.41%	170
LABOR & INDUSTRY	2,117,555	0.12%	2
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	61,904	0.00%	0
MILITARY AFFAIRS	7,554,611	0.41%	6
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	12,897,948	0.70%	11
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	1,556,404	0.09%	1
POLLUTION CONTROL	9,119,771	0.50%	7
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	6,024,167	0.33%	5
PUBLIC SERVICE	1,598,958	0.09%	1
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	3,707,815	0.20%	3
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	34,552,374	1.89%	28
TRANSPORTATION	329,012,276	17.97%	268
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	2,902,698	0.16%	2
WASTE MGMT BOARD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	33,792	0.00%	0
OTHER	5,937,382	0.32%	8
TOTAL	1,831,029,616	100.00%	1,493

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1987
SOURCE: COMPUTER REPORT FINU8603

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION				
BUILDING CODE	41	10	31	0
BUILDING CONSTRUCTION	65	7	58	0
PLANT MGMT	464	98	366	0
STATE REGISTER & DOCUMENTS	85	48	37	0
MICROGRAPHICS	53	18	35	0
ELECTRONICS EQUIPMENT RENTAL	36	21	15	0
TELECOMMUNICATIONS	207	195	12	0
MOTOR POOL	284	250	34	0
STATE PRINTER	322	157	165	0
CENTRAL STORES	225	199	26	0
FEDERAL SURPLUS	31	17	14	0
RESOURCE RECOVERY	7	4	3	0
COMMUTER VANS	14	7	7	0
IMB	631	121	510	0
ADDRESSING & INSERT	45	9	36	0
MOVERS & DELIVERY	31	11	20	0
CENTRAL MNTNCE REV	26	17	9	0
CAPITOL PARKING	40	21	19	0
PROC SUR-LOCAL GOVT	3	1	2	0
RECORDS MGMT-LOCAL GOVT	6	2	4	0
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	12	5	7	0
IISAC	3	1	2	0
911 EMERGENCY	7	5	2	0
RISK MGMT	4	2	2	0
OTHER	86	83	3	0
AGRICULTURE	1,439	517	921	1
ANIMAL HEALTH BD	143	23	120	0
ARTS BOARD	58	32	26	0
ATTORNEY GENERAL	821	207	614	0
AUDITOR	245	51	194	0
CAPITOL AREA ARCH PLAN BD	19	8	11	0
CHARITABLE GAMBLING	43	21	22	0
COMMERCE	895	490	405	0
COMMUNITY COLLEGE BD	4,498	1,281	3,214	3
CORRECTIONS	5,285	1,226	4,058	1
DISABILITY COUNCIL	32	15	17	0
EDUCATION-CENTRAL OFFICE	1,822	969	738	115
EDUCATION-FARIBAULT SCHOOLS	403	60	343	0
EDUCATION-VO-TECH	378	200	163	15
EMPLOYEE RELATIONS	316	117	199	0
HEALTH	2,144	716	1,395	33
HEALTH LIC BDS				
MEDICAL EXAMINERS	53	29	24	0
NURSING	71	39	32	0
PHARMACY	31	19	12	0
DENTISTRY	28	19	9	0
CHIROPRACTORS	10	7	3	0
PSYCHOLOGY	15	11	4	0
OPTOMETRY	7	5	2	0
NURSING HOME ADM	11	8	3	0
SOCIAL WRK & MNTL HLTH	0	0	0	0
SOCIAL WRK LIC BD	0	0	0	0
MARR & FAMILY THERAPY BD	0	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0	0
PODIATRY	3	3	0	0
VETERINARY MEDICINE	8	6	2	0

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HEARING EXAMINER	156	60	96	0
HIGHER ED COORD BD	495	116	378	1
HIGHER ED FAC AUTH	4	0	4	0
HOUSING FINANCE	412	141	226	45
HUMAN RIGHTS	158	33	125	0
HUMAN SERVICES-CENTRAL OFFICE	3,009	1,042	1,200	767
HUMAN SERVICES-INSTITUTIONS	17,780	972	16,808	0
INDIAN AFFAIRS	31	13	18	0
INVESTMENT BOARD	68	20	48	0
IRON RANGE RESOURCES	431	214	217	0
JOBS & TRAINING	7,147	2,596	4,381	170
LABOR & INDUSTRY	1,675	844	829	2
LEGISLATIVE AUDIT	138	19	119	0
MEDIATION SVCS	59	19	40	0
MILITARY AFFAIRS	963	169	788	6
MUNICIPAL BOARD	17	9	8	0
NATURAL RESOURCES	9,134	2,515	6,608	11
NON-HEALTH LIC BDS				
BOXING	9	5	4	0
BARBERS	19	13	6	0
ELECTRICITY	79	43	36	0
ARCHITECTS & ENG	36	26	10	0
ABSTRACTORS	2	2	0	0
ACCOUNTANCY	27	20	7	0
PEACE OFFICERS	37	22	15	0
PLANNING	310	99	210	1
POLLUTION CONTROL	1,301	292	1,002	7
PUB EMP RET ASSN	6,198	64	134	0
PUBLIC SAFETY	8,478	4,719	3,754	5
PUBLIC SERVICE	276	78	197	1
PUBLIC UTIL COMM	74	21	53	0
RACING COMMISSION	53	35	18	0
REVENUE	2,730	714	2,016	0
SECRETARY OF STATE	193	102	91	0
STATE RETIREMENT	127	42	85	0
STATE UNIV SYSTEM	8,067	1,515	6,549	3
TEACHERS RETIREMENT	129	29	100	0
TRADE & ECON DEV	825	365	432	28
TRANSPORTATION	13,977	2,328	11,381	268
TRANSPORTATION REG BD	21	5	16	0
TREASURER	16	6	10	0
VETERANS AFFAIRS	1,121	253	866	2
WASTE MGMT BOARD	109	23	86	0
WRKRS COMP CT OF APPEALS	22	6	16	0
ZOO	598	240	358	0
OTHER	1,720	577	1,135	8
TOTAL	103,737	27,814	74,430	1,493

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

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

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

SCHEDULE 26.2
BUDGET 1989

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1989 LEGISLATIVE APPROPRIATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	4
INFORMATION MANAGEMENT	565
OPERATIONS MANAGEMENT	282
MATERIALS MGMT	8

FINANCE

BUDGET	181
ACCOUNTING	621
OTHER	316

EMPLOYEE RELATIONS	23,603
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MEDIATION SERVICES	2
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LEGISLATIVE AUDIT	7,559
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TREASURER	402
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ATTORNEY GENERAL	29,591
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ISB CREDIT	(15,504)
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TOTAL ALLOCATED ADDITIONS	47,630
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TOTAL TO BE ALLOCATED	47,630
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SCHEDULE 26.3
BUDGET 1989

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	PERSONNEL ADMN	TRAINING SVCS	WKRS COMP BENEFITS	EMP INS TRUST	GENERAL GVRNMNT
ALLOCATED ADDITIONS	47,630	35,409	643	6,340	3,124	2,114
COST BY FUNCTION	47,630	35,409	643	6,340	3,124	2,114
ALLOCABLE COSTS DISALLOWED	47,630 (12,221)	35,409	643 (643)	6,340 (6,340)	3,124 (3,124)	2,114 (2,114)
NET ALLOCATION	35,409	35,409	0	0	0	0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	24.0	0.07%	25
BUILDING CONSTRUCTION	7.0	0.02%	7
PLANT MGMT	165.6	0.48%	171
STATE REGISTER & DOCUMENTS	19.5	0.06%	20
MICROGRAPHICS	17.5	0.05%	18
ELECTRONICS EQUIPMENT RENTAL	3.1	0.01%	3
TELECOMMUNICATIONS	8.2	0.02%	8
MOTOR POOL	17.4	0.05%	18
STATE PRINTER	49.9	0.15%	52
CENTRAL STORES	14.0	0.04%	14
FEDERAL SURPLUS	7.0	0.02%	7
RESOURCE RECOVERY	3.0	0.01%	3
COMMUTER VANS	0.6	0.00%	1
IMB	271.3	0.79%	280
ADDRESSING & INSERT	6.8	0.02%	7
MOVERS & DELIVERY	11.2	0.03%	12
CENTRAL MNTNCE REV	6.8	0.02%	7
CAPITOL PARKING	8.6	0.03%	9
PROC SUR-LOCAL GOVT	1.8	0.01%	2
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	4.0	0.01%	4
IISAC	0.0	0.00%	0
911 EMERGENCY	3.0	0.01%	3
RISK MGMT	0.0	0.00%	0
OTHER	3.2	0.01%	3
AGRICULTURE	473.8	1.38%	489
ANIMAL HEALTH BD	36.0	0.10%	37
ARTS BOARD	15.0	0.04%	15
ATTORNEY GENERAL	349.5	1.02%	361
AUDITOR	124.0	0.36%	128
CAPITOL AREA ARCH PLAN BD	3.0	0.01%	3
CHARITABLE GAMBLING	15.0	0.04%	15
COMMERCE	241.0	0.70%	249
COMMUNITY COLLEGE BD	2,465.0	7.19%	2,545
CORRECTIONS	1,863.2	5.43%	1,923
DISABILITY COUNCIL	10.0	0.03%	10
EDUCATION-CENTRAL OFFICE	390.4	1.14%	403
EDUCATION-FARIBAULT SCHOOLS	193.5	0.56%	200
EDUCATION-VO-TECH	115.1	0.34%	119
HEALTH	822.1	2.40%	849
HEALTH LIC BDS			
MEDICAL EXAMINERS	17.0	0.05%	18
NURSING	19.5	0.06%	20
PHARMACY	7.0	0.02%	7
DENTISTRY	5.5	0.02%	6
CHIROPRACTORS	3.1	0.01%	3
PSYCHOLOGY	3.3	0.01%	3
OPTOMETRY	0.5	0.00%	1
NURSING HOME ADM	2.0	0.01%	2
SOCIAL WRK & MNTL HLTH	7.0	0.02%	7
SOCIAL WRK LIC BD	1.0	0.00%	1
MARR & FAMILY THERAPY BD	0.3	0.00%	0
UNLIC MNTL HLTH PROV BD	1.0	0.00%	1
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	1.0	0.00%	1

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	70.5	0.21%	73
HIGHER ED COORD BD	78.5	0.23%	81
HIGHER ED FAC AUTH	2.0	0.01%	2
HOUSING FINANCE	129.0	0.38%	133
HUMAN RIGHTS	66.5	0.19%	69
HUMAN SERVICES-CENTRAL OFFICE	848.3	2.47%	876
HUMAN SERVICES-INSTITUTIONS	5,529.7	16.12%	5,708
INDIAN AFFAIRS	9.0	0.03%	9
INVESTMENT BOARD	25.0	0.07%	26
IRON RANGE RESOURCES	123.0	0.36%	127
JOBS & TRAINING	2,343.5	6.83%	2,419
LABOR & INDUSTRY	341.0	0.99%	352
LEGISLATIVE AUDIT	72.0	0.21%	74
MEDIATION SVCS	26.0	0.08%	27
MILITARY AFFAIRS	324.8	0.95%	335
MUNICIPAL BOARD	4.0	0.01%	4
NATURAL RESOURCES	1,742.0	5.08%	1,798
NON-HEALTH LIC BDS			
BOXING	1.5	0.00%	2
BARBERS	3.0	0.01%	3
ELECTRICITY	18.0	0.05%	19
ARCHITECTS & ENG	6.0	0.02%	6
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	5.0	0.01%	5
PEACE OFFICERS	9.0	0.03%	9
PLANNING	110.0	0.32%	114
POLLUTION CONTROL	537.0	1.57%	554
PUB EMP RET ASSN	71.0	0.21%	73
PUBLIC SAFETY	1,686.4	4.92%	1,741
PUBLIC SERVICE	132.3	0.39%	137
PUBLIC UTIL COMM	35.0	0.10%	36
RACING COMMISSION	10.0	0.03%	10
REVENUE	1,182.2	3.45%	1,220
SECRETARY OF STATE	60.5	0.18%	62
STATE RETIREMENT	41.6	0.12%	43
STATE UNIV SYSTEM	4,542.6	13.24%	4,689
TEACHERS RETIREMENT	57.6	0.17%	59
TRADE & ECON DEV	208.7	0.61%	215
TRANSPORTATION	4,652.0	13.56%	4,802
TRANSPORTATION REG BD	8.0	0.02%	8
TREASURER	12.0	0.03%	12
VETERANS AFFAIRS	466.5	1.36%	482
WASTE MGMT BOARD	57.0	0.17%	59
WRKRS COMP CT OF APPEALS	15.0	0.04%	15
ZOO	162.0	0.47%	167
OTHER	637.0	1.86%	664
TOTAL	34,300.0	100.00%	35,409

ALLOCATION BASIS: AUTHORIZED COMPLEMENT F.Y. 1989
SOURCE: LAWS OF 1987

STATE OF MINNESOTA
EMPLOYEE RELATIONS
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
BUILDING CODE	25	25
BUILDING CONSTRUCTION	7	7
PLANT MGMT	171	171
STATE REGISTER & DOCUMENTS	20	20
MICROGRAPHICS	18	18
ELECTRONICS EQUIPMENT RENTAL	3	3
TELECOMMUNICATIONS	8	8
MOTOR POOL	18	18
STATE PRINTER	52	52
CENTRAL STORES	14	14
FEDERAL SURPLUS	7	7
RESOURCE RECOVERY	3	3
COMMUTER VANS	1	1
IMB	280	280
ADDRESSING & INSERT	7	7
MOVERS & DELIVERY	12	12
CENTRAL MNTNCE REV	7	7
CAPITOL PARKING	9	9
PROC SUR-LOCAL GOVT	2	2
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	4	4
IISAC	0	0
911 EMERGENCY	3	3
RISK MGMT	0	0
OTHER	3	3
AGRICULTURE	489	489
ANIMAL HEALTH BD	37	37
ARTS BOARD	15	15
ATTORNEY GENERAL	361	361
AUDITOR	128	128
CAPITOL AREA ARCH PLAN BD	3	3
CHARITABLE GAMBLING	15	15
COMMERCE	249	249
COMMUNITY COLLEGE BD	2,545	2,545
CORRECTIONS	1,923	1,923
DISABILITY COUNCIL	10	10
EDUCATION-CENTRAL OFFICE	403	403
EDUCATION-FARIBAUT SCHOOLS	200	200
EDUCATION-VO-TECH	119	119
HEALTH	849	849
HEALTH LIC BDS		
MEDICAL EXAMINERS	18	18
NURSING	20	20
PHARMACY	7	7
DENTISTRY	6	6
CHIROPRACTORS	3	3
PSYCHOLOGY	3	3
OPTOMETRY	1	1
NURSING HOME ADM	2	2
SOCIAL WRK & MNTL HLTH	7	7
SOCIAL WRK LIC BD	1	1
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	1	1
PODIATRY	0	0
VETERINARY MEDICINE	1	1

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HEARING EXAMINER	73	73
HIGHER ED COORD BD	81	81
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	133	133
HUMAN RIGHTS	69	69
HUMAN SERVICES-CENTRAL OFFICE	876	876
HUMAN SERVICES-INSTITUTIONS	5,708	5,708
INDIAN AFFAIRS	9	9
INVESTMENT BOARD	26	26
IRON RANGE RESOURCES	127	127
JOBS & TRAINING	2,419	2,419
LABOR & INDUSTRY	352	352
LEGISLATIVE AUDIT	74	74
MEDIATION SVCS	27	27
MILITARY AFFAIRS	335	335
MUNICIPAL BOARD	4	4
NATURAL RESOURCES	1,798	1,798
NON-HEALTH LIC BDS		
BOXING	2	2
BARBERS	3	3
ELECTRICITY	19	19
ARCHITECTS & ENG	6	6
ABSTRACTORS	0	0
ACCOUNTANCY	5	5
PEACE OFFICERS	9	9
PLANNING	114	114
POLLUTION CONTROL	554	554
PUB EMP RET ASSN	73	73
PUBLIC SAFETY	1,741	1,741
PUBLIC SERVICE	137	137
PUBLIC UTIL COMM	36	36
RACING COMMISSION	10	10
REVENUE	1,220	1,220
SECRETARY OF STATE	62	62
STATE RETIREMENT	43	43
STATE UNIV SYSTEM	4,689	4,689
TEACHERS RETIREMENT	59	59
TRADE & ECON DEV	215	215
TRANSPORTATION	4,802	4,802
TRANSPORTATION REG BD	8	8
TREASURER	12	12
VETERANS AFFAIRS	482	482
WASTE MGMT BOARD	59	59
WRKRS COMP CT OF APPEALS	15	15
ZOO	167	167
OTHER	664	664
TOTAL	35,409	35,409

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

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

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

SCHEDULE 27.2
BUDGET 1989

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1989 LEGISLATIVE APPROPRIATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	2
INFORMATION MANAGEMENT	100
OPERATIONS MANAGEMENT	44
MATERIALS MGMT	4

FINANCE

BUDGET	30
ACCOUNTING	102
OTHER	59

EMPLOYEE RELATIONS

27

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

296

TREASURER

66

ATTORNEY GENERAL

0

SINGLE AUDIT

2

ISB CREDIT

(58)

TOTAL ALLOCATED ADDITIONS

674

TOTAL TO BE ALLOCATED

674

SCHEDULE 27.3
BUDGET 1989

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE AGENCIES	OTHER SERVICES
ALLOCATED ADDITIONS	674	1	673
COST BY FUNCTION	674	1	673
ALLOCABLE COSTS DISALLOWED	674 (673)	1	673 (673)
NET ALLOCATION	1	1	0

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	14	0.04%	0
BUILDING CONSTRUCTION	19	0.06%	0
PLANT MGMT	156	0.50%	0
STATE REGISTER & DOCUMENTS	19	0.06%	0
MICROGRAPHICS	13	0.04%	0
ELECTRONICS EQUIPMENT RENTAL	2	0.01%	0
TELECOMMUNICATIONS	1	0.00%	0
MOTOR POOL	15	0.05%	0
STATE PRINTER	57	0.18%	0
CENTRAL STORES	9	0.03%	0
FEDERAL SURPLUS	6	0.02%	0
RESOURCE RECOVERY	2	0.01%	0
COMMUTER VANS	1	0.00%	0
IMB	257	0.82%	0
ADDRESSING & INSERT	7	0.02%	0
MOVERS & DELIVERY	9	0.03%	0
CENTRAL MNTNCE REV	4	0.01%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	1	0.00%	0
RECORDS MGMT-LOCAL GOVT	1	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	4	0.01%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	2	0.01%	0
OTHER	2	0.01%	0
AGRICULTURE	397	1.27%	0
ANIMAL HEALTH BD	33	0.11%	0
ARTS BOARD	10	0.03%	0
ATTORNEY GENERAL	98	0.31%	0
AUDITOR	84	0.27%	0
CAPITOL AREA ARCH PLAN BD	5	0.02%	0
CHARITABLE GAMBLING	10	0.03%	0
COMMERCE	216	0.69%	0
COMMUNITY COLLEGE BD	1,793	5.74%	0
CORRECTIONS	1,820	5.82%	0
DISABILITY COUNCIL	7	0.02%	0
EDUCATION-CENTRAL OFFICE	324	1.04%	0
EDUCATION-FARIBAUTL SCHOOLS	188	0.60%	0
EDUCATION-VO-TECH	82	0.26%	0
HEALTH	691	2.21%	0
HEALTH LIC BDS			
MEDICAL EXAMINERS	11	0.04%	0
NURSING	14	0.04%	0
PHARMACY	5	0.02%	0
DENTISTRY	4	0.01%	0
CHIROPRACTORS	3	0.01%	0
PSYCHOLOGY	2	0.01%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	1	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	0

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	17	0.05%	0
HIGHER ED COORD BD	37	0.12%	0
HIGHER ED FAC AUTH	1	0.00%	0
HOUSING FINANCE	105	0.34%	0
HUMAN RIGHTS	63	0.20%	0
HUMAN SERVICES-CENTRAL OFFICE	699	2.24%	0
HUMAN SERVICES-INSTITUTIONS	5,933	18.98%	0
INDIAN AFFAIRS	6	0.02%	0
INVESTMENT BOARD	14	0.04%	0
IRON RANGE RESOURCES	106	0.34%	0
JOBS & TRAINING	1,860	5.95%	0
LABOR & INDUSTRY	303	0.97%	0
LEGISLATIVE AUDIT	0	0.00%	0
MILITARY AFFAIRS	328	1.05%	0
MUNICIPAL BOARD	1	0.00%	0
NATURAL RESOURCES	2,346	7.51%	0
NON-HEALTH LIC BDS			
BOXING	2	0.01%	0
BARBERS	2	0.01%	0
ELECTRICITY	13	0.04%	0
ARCHITECTS & ENG	4	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	98	0.31%	0
POLLUTION CONTROL	413	1.32%	0
PUB EMP RET ASSN	58	0.19%	0
PUBLIC SAFETY	1,638	5.24%	0
PUBLIC SERVICE	122	0.39%	0
PUBLIC UTIL COMM	22	0.07%	0
RACING COMMISSION	9	0.03%	0
REVENUE	991	3.17%	0
SECRETARY OF STATE	37	0.12%	0
STATE RETIREMENT	34	0.11%	0
STATE UNIV SYSTEM	3,726	11.92%	0
TEACHERS RETIREMENT	43	0.14%	0
TRADE & ECON DEV	172	0.55%	0
TRANSPORTATION	4,986	15.95%	0
TRANSPORTATION REG BD	4	0.01%	0
TREASURER	8	0.03%	0
VETERANS AFFAIRS	392	1.25%	0
WASTE MGMT BOARD	34	0.11%	0
WRKRS COMP CT OF APPEALS	3	0.01%	0
ZOO	185	0.59%	0
OTHER	35	0.11%	1
TOTAL	31,253	100.00%	1

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS F.Y.1987
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
BUILDING CODE	0	0
BUILDING CONSTRUCTION	0	0
PLANT MGMT	0	0
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
ELECTRONICS EQUIPMENT RENTAL	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	0	0
STATE PRINTER	0	0
CENTRAL STORES	0	0
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	0	0
ADDRESSING & INSERT	0	0
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	0	0
OTHER	0	0
AGRICULTURE	0	0
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	0	0
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	0	0
COMMUNITY COLLEGE BD	0	0
CORRECTIONS	0	0
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	0	0
EDUCATION-FARIBAUT SCHOOLS	0	0
EDUCATION-VO-TECH	0	0
HEALTH	0	0
HEALTH LIC BDS		
MEDICAL EXAMINERS	0	0
NURSING	0	0
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
SOCIAL WRK & MNTL HLTH	0	0
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HEARING EXAMINER	0	0
HIGHER ED COORD BD	0	0
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	0	0
HUMAN RIGHTS	0	0
HUMAN SERVICES-CENTRAL OFFICE	0	0
HUMAN SERVICES-INSTITUTIONS	0	0
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	0	0
JOBS & TRAINING	0	0
LABOR & INDUSTRY	0	0
LEGISLATIVE AUDIT	0	0
MILITARY AFFAIRS	0	0
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	0	0
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	0	0
POLLUTION CONTROL	0	0
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	0	0
PUBLIC SERVICE	0	0
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	0	0
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	0	0
TRANSPORTATION	0	0
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	0	0
WASTE MGMT BOARD	0	0
WRKRS COMP CT OF APPEALS	0	0
ZOO	0	0
OTHER	1	1
TOTAL	1	1

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

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

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

SCHEDULE 28.2
BUDGET 1989

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES--F.Y. 1989 LEGISLATIVE APPROPRIATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	2
INFORMATION MANAGEMENT	294
OPERATIONS MANAGEMENT	56
MATERIALS MGMT	3

FINANCE

BUDGET	30
ACCOUNTING	103
OTHER	138

EMPLOYEE RELATIONS	74
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MEDIATION SERVICES	0
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LEGISLATIVE AUDIT	47,241
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TREASURER	67
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ATTORNEY GENERAL	24
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ISB CREDIT	(3,034)
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TOTAL ALLOCATED ADDITIONS	44,998
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TOTAL TO BE ALLOCATED	44,998
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STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
ALLOCATED ADDITIONS	44,998	29,165	10,978	4,855
COST BY FUNCTION	44,998	29,165	10,978	4,855
ALLOCABLE COSTS DISALLOWED	44,998 (10,978)	29,165	10,978 (10,978)	4,855
NET ALLOCATION	34,020	29,165	0	4,855

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	0.0	0.00%	0
BUILDING CONSTRUCTION	0.0	0.00%	0
PLANT MGMT	0.0	0.00%	0
STATE REGISTER & DOCUMENTS	0.0	0.00%	0
MICROGRAPHICS	0.0	0.00%	0
ELECTRONICS EQUIPMENT RENTAL	0.0	0.00%	0
TELECOMMUNICATIONS	0.0	0.00%	0
MOTOR POOL	0.0	0.00%	0
STATE PRINTER	0.0	0.00%	0
CENTRAL STORES	0.0	0.00%	0
FEDERAL SURPLUS	0.0	0.00%	0
RESOURCE RECOVERY	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
IMB	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MOVERS & DELIVERY	0.0	0.00%	0
CENTRAL MNTNCE REV	0.0	0.00%	0
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	0.0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	0.0	0.00%	0
IISAC	0.0	0.00%	0
911 EMERGENCY	0.0	0.00%	0
RISK MGMT	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	153.5	0.31%	91
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	571.5	1.16%	338
AUDITOR	387.5	0.79%	229
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	1,967.0	3.99%	1,164
COMMUNITY COLLEGE BD	3,566.0	7.24%	2,111
CORRECTIONS	637.0	1.29%	377
DISABILITY COUNCIL	330.0	0.67%	195
EDUCATION-CENTRAL OFFICE	2,748.5	5.58%	1,627
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	191.5	0.39%	113
HEALTH	876.0	1.78%	519
HEALTH LIC BDS			
MEDICAL EXAMINERS	346.0	0.70%	205
NURSING	269.5	0.55%	160
PHARMACY	137.5	0.28%	81
DENTISTRY	129.0	0.26%	76
CHIROPRACTORS	109.5	0.22%	65
PSYCHOLOGY	91.0	0.18%	54
OPTOMETRY	141.5	0.29%	84
NURSING HOME ADM	103.0	0.21%	61
SOCIAL WRK & MNTL HLTH	0.0	0.00%	0
SOCIAL WRK LIC BD	0.0	0.00%	0
MARR & FAMILY THERAPY BD	0.0	0.00%	0
UNLIC MNTL HLTH PROV BD	0.0	0.00%	0
PODIATRY	64.0	0.13%	38
VETERINARY MEDICINE	99.0	0.20%	59

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	254.0	0.52%	150
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	684.0	1.39%	405
HUMAN RIGHTS	514.0	1.04%	304
HUMAN SERVICES-CENTRAL OFFICE	1,375.0	2.79%	814
HUMAN SERVICES-INSTITUTIONS	2,248.5	4.56%	1,331
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	3,462.5	7.03%	2,049
IRON RANGE RESOURCES	637.0	1.29%	377
JOBS & TRAINING	3,221.0	6.54%	1,907
LABOR & INDUSTRY	687.5	1.40%	407
MILITARY AFFAIRS	0.0	0.00%	0
MUNICIPAL BOARD	187.0	0.38%	111
NATURAL RESOURCES	503.0	1.02%	298
NON-HEALTH LIC BDS			
BOXING	40.5	0.08%	24
BARBERS	81.0	0.16%	48
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	118.5	0.24%	70
ABSTRACTORS	50.0	0.10%	30
ACCOUNTANCY	61.0	0.12%	36
PEACE OFFICERS	0.0	0.00%	0
PLANNING	0.0	0.00%	0
POLLUTION CONTROL	190.0	0.39%	112
PUB EMP RET ASSN	958.5	1.95%	567
PUBLIC SAFETY	1,666.0	3.38%	986
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	27.0	0.05%	16
REVENUE	3,352.0	6.80%	1,984
SECRETARY OF STATE	398.5	0.81%	236
STATE RETIREMENT	1,098.5	2.23%	650
STATE UNIV SYSTEM	1,471.0	2.99%	871
TEACHERS RETIREMENT	810.0	1.64%	479
TRADE & ECON DEV	287.0	0.58%	170
TRANSPORTATION	2,556.5	5.19%	1,513
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	2,235.5	4.54%	1,323
VETERANS AFFAIRS	0.0	0.00%	0
WASTE MGMT BOARD	12.0	0.02%	7
WRKRS COMP CT OF APPEALS	161.5	0.33%	96
ZOO	690.5	1.40%	409
OTHER	6,315.0	12.82%	3,738
TOTAL	49,272.5	100.00%	29,165

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1987
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	0.0	0.00%	0
BUILDING CONSTRUCTION	0.0	0.00%	0
PLANT MGMT	0.0	0.00%	0
STATE REGISTER & DOCUMENTS	0.0	0.00%	0
MICROGRAPHICS	0.0	0.00%	0
ELECTRONICS EQUIPMENT RENTAL	0.0	0.00%	0
TELECOMMUNICATIONS	0.0	0.00%	0
MOTOR POOL	0.0	0.00%	0
STATE PRINTER	0.0	0.00%	0
CENTRAL STORES	0.0	0.00%	0
FEDERAL SURPLUS	0.0	0.00%	0
RESOURCE RECOVERY	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
IMB	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MOVERS & DELIVERY	0.0	0.00%	0
CENTRAL MNTNCE REV	0.0	0.00%	0
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	0.0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	0.0	0.00%	0
IISAC	0.0	0.00%	0
911 EMERGENCY	0.0	0.00%	0
RISK MGMT	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	0.0	0.00%	0
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	0.0	0.00%	0
AUDITOR	0.0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	0.0	0.00%	0
COMMUNITY COLLEGE BD	1,349.8	14.22%	690
CORRECTIONS	0.0	0.00%	0
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,099.5	11.58%	562
EDUCATION-FARIBAUT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	370.5	3.90%	189
HEALTH	357.5	3.77%	183
HEALTH LIC BDS			
MEDICAL EXAMINERS	0.0	0.00%	0
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	0.0	0.00%	0
CHIROPRACTORS	0.0	0.00%	0
PSYCHOLOGY	0.0	0.00%	0
OPTOMETRY	0.0	0.00%	0
NURSING HOME ADM	0.0	0.00%	0
SOCIAL WRK & MNTL HLTH	0.0	0.00%	0
SOCIAL WRK LIC BD	0.0	0.00%	0
MARR & FAMILY THERAPY BD	0.0	0.00%	0
UNLIC MNTL HLTH PROV BD	0.0	0.00%	0
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	0.0	0.00%	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	0.0	0.00%	0
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	1,864.5	19.64%	954
HUMAN SERVICES-INSTITUTIONS	0.0	0.00%	0
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	0.0	0.00%	0
IRON RANGE RESOURCES	0.0	0.00%	0
JOBS & TRAINING	1,039.0	10.94%	531
LABOR & INDUSTRY	16.0	0.17%	8
MILITARY AFFAIRS	229.5	2.42%	117
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	804.5	8.47%	411
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	0.0	0.00%	0
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	0.0	0.00%	0
PEACE OFFICERS	0.0	0.00%	0
PLANNING	0.0	0.00%	0
POLLUTION CONTROL	216.0	2.28%	110
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	0.0	0.00%	0
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	0.0	0.00%	0
REVENUE	0.0	0.00%	0
SECRETARY OF STATE	0.0	0.00%	0
STATE RETIREMENT	0.0	0.00%	0
STATE UNIV SYSTEM	1,133.2	11.94%	580
TEACHERS RETIREMENT	0.0	0.00%	0
TRADE & ECON DEV	602.0	6.34%	308
TRANSPORTATION	411.0	4.33%	212
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
WASTE MGMT BOARD	0.0	0.00%	0
WRKRS COMP CT OF APPEALS	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER	0.0	0.00%	0
TOTAL	9,493.0	100.00%	4,855

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1987
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
ADMINISTRATION			
BUILDING CODE	0	0	0
BUILDING CONSTRUCTION	0	0	0
PLANT MGMT	0	0	0
STATE REGISTER & DOCUMENTS	0	0	0
MICROGRAPHICS	0	0	0
ELECTRONICS EQUIPMENT RENTAL	0	0	0
TELECOMMUNICATIONS	0	0	0
MOTOR POOL	0	0	0
STATE PRINTER	0	0	0
CENTRAL STORES	0	0	0
FEDERAL SURPLUS	0	0	0
RESOURCE RECOVERY	0	0	0
COMMUTER VANS	0	0	0
IMB	0	0	0
ADDRESSING & INSERT	0	0	0
MOVERS & DELIVERY	0	0	0
CENTRAL MNTNCE REV	0	0	0
CAPITOL PARKING	0	0	0
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	0	0	0
IISAC	0	0	0
911 EMERGENCY	0	0	0
RISK MGMT	0	0	0
OTHER	0	0	0
AGRICULTURE	91	91	0
ANIMAL HEALTH BD	0	0	0
ARTS BOARD	0	0	0
ATTORNEY GENERAL	338	338	0
AUDITOR	229	229	0
CAPITOL AREA ARCH PLAN BD	0	0	0
CHARITABLE GAMBLING	0	0	0
COMMERCE	1,164	1,164	0
COMMUNITY COLLEGE BD	2,801	2,111	690
CORRECTIONS	377	377	0
DISABILITY COUNCIL	195	195	0
EDUCATION-CENTRAL OFFICE	2,189	1,627	562
EDUCATION-FARIBAUT SCHOOLS	0	0	0
EDUCATION-VO-TECH	302	113	189
HEALTH	702	519	183
HEALTH LIC BDS			
MEDICAL EXAMINERS	205	205	0
NURSING	160	160	0
PHARMACY	81	81	0
DENTISTRY	76	76	0
CHIROPRACTORS	65	65	0
PSYCHOLOGY	54	54	0
OPTOMETRY	84	84	0
NURSING HOME ADM	61	61	0
SOCIAL WRK & MNTL HLTH	0	0	0
SOCIAL WRK LIC BD	0	0	0
MARR & FAMILY THERAPY BD	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0
PODIATRY	38	38	0
VETERINARY MEDICINE	59	59	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
HEARING EXAMINER	0	0	0
HIGHER ED COORD BD	150	150	0
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	405	405	0
HUMAN RIGHTS	304	304	0
HUMAN SERVICES-CENTRAL OFFICE	1,768	814	954
HUMAN SERVICES-INSTITUTIONS	1,331	1,331	0
INDIAN AFFAIRS	0	0	0
INVESTMENT BOARD	2,049	2,049	0
IRON RANGE RESOURCES	377	377	0
JOBS & TRAINING	2,438	1,907	531
LABOR & INDUSTRY	415	407	8
MILITARY AFFAIRS	117	0	117
MUNICIPAL BOARD	111	111	0
NATURAL RESOURCES	709	298	411
NON-HEALTH LIC BDS			
BOXING	24	24	0
BARBERS	48	48	0
ELECTRICITY	0	0	0
ARCHITECTS & ENG	70	70	0
ABSTRACTORS	30	30	0
ACCOUNTANCY	36	36	0
PEACE OFFICERS	0	0	0
PLANNING	0	0	0
POLLUTION CONTROL	222	112	110
PUB EMP RET ASSN	567	567	0
PUBLIC SAFETY	986	986	0
PUBLIC SERVICE	0	0	0
PUBLIC UTIL COMM	0	0	0
RACING COMMISSION	16	16	0
REVENUE	1,984	1,984	0
SECRETARY OF STATE	236	236	0
STATE RETIREMENT	650	650	0
STATE UNIV SYSTEM	1,451	871	580
TEACHERS RETIREMENT	479	479	0
TRADE & ECON DEV	478	170	308
TRANSPORTATION	1,725	1,513	212
TRANSPORTATION REG BD	0	0	0
TREASURER	1,323	1,323	0
VETERANS AFFAIRS	0	0	0
WASTE MGMT BOARD	7	7	0
WRKRS COMP CT OF APPEALS	96	96	0
ZOO	409	409	0
OTHER	3,738	3,738	0
TOTAL	34,020	29,165	4,855

STATE OF MINNESOTA
TREASURER
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 29.2
BUDGET 1989

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1989 LEGISLATIVE APPROPRIATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	2
INFORMATION MANAGEMENT	254
OPERATIONS MANAGEMENT	10
MATERIALS MANAGEMENT	2

FINANCE

BUDGET	14
ACCOUNTING	33
OTHER	16

EMPLOYEE RELATIONS

12

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

1,323

TREASURER

21

ATTORNEY GENERAL

4,345

STATE AUDITOR-SINGLE AUDIT

0

ISB CREDIT

0

TOTAL ALLOCATED ADDITIONS

6,032

TOTAL TO BE ALLOCATED

6,032

SCHEDULE 29.3
BUDGET 1989

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	TREASURY	GEN GOV'T
ALLOCATED ADDITIONS	6,032	1,955	4,077
COST BY FUNCTION	6,032	1,955	4,077
ALLOCABLE COSTS DISALLOWED	6,032 (4,077)	1,955	4,077 (4,077)
NET ALLOCATION	1,955	1,955	0

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	867	0.02%	0
BUILDING CONSTRUCTION	637	0.01%	0
PLANT MGMT	8,900	0.17%	3
STATE REGISTER & DOCUMENTS	4,318	0.08%	2
MICROGRAPHICS	1,585	0.03%	1
ELECTRONICS EQUIPMENT RENTAL	1,872	0.04%	1
TELECOMMUNICATIONS	17,616	0.33%	7
MOTOR POOL	22,669	0.43%	8
STATE PRINTER	14,223	0.27%	5
CENTRAL STORES	18,018	0.34%	7
FEDERAL SURPLUS	1,579	0.03%	1
RESOURCE RECOVERY	371	0.01%	0
COMMUTER VANS	601	0.01%	0
IMB	10,925	0.21%	4
ADDRESSING & INSERT	790	0.01%	0
MOVERS & DELIVERY	974	0.02%	0
CENTRAL MNTNCE REV	1,524	0.03%	1
CAPITOL PARKING	1,882	0.04%	1
PROC SUR-LOCAL GOVT	76	0.00%	0
RECORDS MGMT-LOCAL GOVT	183	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.01%	0
IISAC	78	0.00%	0
911 EMERGENCY	473	0.01%	0
RISK MGMT	195	0.00%	0
OTHER	7,551	0.14%	3
AGRICULTURE	46,771	0.88%	17
ANIMAL HEALTH BD	2,125	0.04%	1
ARTS BOARD	2,865	0.05%	1
ATTORNEY GENERAL	18,710	0.35%	7
AUDITOR	4,648	0.09%	2
CAPITOL AREA ARCH PLAN BD	726	0.01%	0
CHARITABLE GAMBLING	1,917	0.04%	1
COMMERCE	44,381	0.84%	16
COMMUNITY COLLEGE BD	115,987	2.19%	43
CORRECTIONS	110,987	2.10%	41
DISABILITY COUNCIL	1,329	0.03%	0
EDUCATION-CENTRAL OFFICE	113,480	2.15%	42
EDUCATION-FARIBAULT SCHOOLS	5,439	0.10%	2
EDUCATION-VO-TECH	18,144	0.34%	7
HEALTH	64,793	1.23%	24
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.05%	1
NURSING	3,538	0.07%	1
PHARMACY	1,680	0.03%	1
DENTISTRY	1,676	0.03%	1
CHIROPRACTORS	673	0.01%	0
PSYCHOLOGY	958	0.02%	0
OPTOMETRY	460	0.01%	0
NURSING HOME ADM	683	0.01%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	290	0.01%	0
VETERINARY MEDICINE	505	0.01%	0

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	5,409	0.10%	2
HIGHER ED COORD BD	127,680	2.42%	47
HIGHER ED FAC AUTH	35	0.00%	0
HOUSING FINANCE	12,750	0.24%	5
HUMAN RIGHTS	2,961	0.06%	1
HUMAN SERVICES-CENTRAL OFFICE	300,291	5.68%	111
HUMAN SERVICES-INSTITUTIONS	87,941	1.66%	33
INDIAN AFFAIRS	1,171	0.02%	0
INVESTMENT BOARD	1,779	0.03%	1
IRON RANGE RESOURCES	19,398	0.37%	7
JOBS & TRAINING	234,975	4.44%	87
LABOR & INDUSTRY	76,365	1.44%	28
MILITARY AFFAIRS	15,311	0.29%	6
MUNICIPAL BOARD	831	0.02%	0
NATURAL RESOURCES	227,623	4.31%	84
NON-HEALTH LIC BDS			
BOXING	416	0.01%	0
BARBERS	1,174	0.02%	0
ELECTRICITY	3,934	0.07%	1
ARCHITECTS & ENG	2,326	0.04%	1
ABSTRACTORS	145	0.00%	0
ACCOUNTANCY	1,850	0.03%	1
PEACE OFFICERS	1,983	0.04%	1
PLANNING	8,953	0.17%	3
POLLUTION CONTROL	26,466	0.50%	10
PUB EMP RET ASSN	217,818	4.12%	81
PUBLIC SAFETY	427,111	8.08%	158
PUBLIC SERVICE	7,072	0.13%	3
PUBLIC UTIL COMM	1,931	0.04%	1
RACING COMMISSION	3,141	0.06%	1
REVENUE	1,905,450	36.04%	705
SECRETARY OF STATE	9,191	0.17%	3
STATE RETIREMENT	178,272	3.37%	66
STATE UNIV SYSTEM	137,090	2.59%	51
TEACHERS RETIREMENT	183,040	3.46%	68
TRADE & ECON DEV	33,076	0.63%	12
TRANSPORTATION	210,672	3.99%	78
TRANSPORTATION REG BD	424	0.01%	0
VETERANS AFFAIRS	22,885	0.43%	8
WASTE MGMT BOARD	2,085	0.04%	1
WRKRS COMP CT OF APPEALS	529	0.01%	0
ZOO	21,724	0.41%	8
OTHER	79,280	1.50%	30
TOTAL	5,286,365	100.00%	1,955

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA
TREASURER
SECOND ALLOCATION
DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
BUILDING CODE	0	0
BUILDING CONSTRUCTION	0	0
PLANT MGMT	3	3
STATE REGISTER & DOCUMENTS	2	2
MICROGRAPHICS	1	1
ELECTRONICS EQUIPMENT RENTAL	1	1
TELECOMMUNICATIONS	7	7
MOTOR POOL	8	8
STATE PRINTER	5	5
CENTRAL STORES	7	7
FEDERAL SURPLUS	1	1
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	4	4
ADDRESSING & INSERT	0	0
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	1	1
CAPITOL PARKING	1	1
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	0	0
OTHER	3	3
AGRICULTURE	17	17
ANIMAL HEALTH BD	1	1
ARTS BOARD	1	1
ATTORNEY GENERAL	7	7
AUDITOR	2	2
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	1	1
COMMERCE	16	16
COMMUNITY COLLEGE BD	43	43
CORRECTIONS	41	41
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	42	42
EDUCATION-FARIBAUT SCHOOLS	2	2
EDUCATION-VO-TECH	7	7
HEALTH	24	24
HEALTH LIC BDS		
MEDICAL EXAMINERS	1	1
NURSING	1	1
PHARMACY	1	1
DENTISTRY	1	1
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
SOCIAL WRK & MNTL HLTH	0	0
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0

STATE OF MINNESOTA
TREASURER
SECOND ALLOCATION
DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
HEARING EXAMINER	2	2
HIGHER ED COORD BD	47	47
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	5	5
HUMAN RIGHTS	1	1
HUMAN SERVICES-CENTRAL OFFICE	111	111
HUMAN SERVICES-INSTITUTIONS	33	33
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	1	1
IRON RANGE RESOURCES	7	7
JOBS & TRAINING	87	87
LABOR & INDUSTRY	28	28
MILITARY AFFAIRS	6	6
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	84	84
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	1	1
ARCHITECTS & ENG	1	1
ABSTRACTORS	0	0
ACCOUNTANCY	1	1
PEACE OFFICERS	1	1
PLANNING	3	3
POLLUTION CONTROL	10	10
PUB EMP RET ASSN	81	81
PUBLIC SAFETY	158	158
PUBLIC SERVICE	3	3
PUBLIC UTIL COMM	1	1
RACING COMMISSION	1	1
REVENUE	705	705
SECRETARY OF STATE	3	3
STATE RETIREMENT	66	66
STATE UNIV SYSTEM	51	51
TEACHERS RETIREMENT	68	68
TRADE & ECON DEV	12	12
TRANSPORTATION	78	78
TRANSPORTATION REG BD	0	0
VETERANS AFFAIRS	8	8
WASTE MGMT BOARD	1	1
WRKRS COMP CT OF APPEALS	0	0
ZOO	8	8
OTHER	30	30
TOTAL	1,955	1,955

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

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

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

SCHEDULE 30.2
BUDGET 1989

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT
SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1989 LEGISLATIVE APPROPRIATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	27
INFORMATION MANAGEMENT	1,907
OPERATIONS MANAGEMENT	410
MATERIALS MANAGEMENT	18

FINANCE

BUDGET	334
ACCOUNTING	1,095
OTHER	821

EMPLOYEE RELATIONS

361

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

338

TREASURER

7

ATTORNEY GENERAL

6,386,247

STATE AUDITOR-SINGLE AUDIT

14

ISB CREDIT

(833)

TOTAL ALLOCATED ADDITIONS

6,390,746

TOTAL TO BE ALLOCATED

6,390,746

SCHEDULE 30.3
BUDGET 1989

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	LEGAL SERVICES	HEALTH BOARDS	OTHER
ALLOCATED ADDITIONS	6,390,746	4,379,010	366,933	1,644,803
COST BY FUNCTION	6,390,746	4,379,010	366,933	1,644,803
ALLOCABLE COSTS DISALLOWED	6,390,746 (2,011,736)	4,379,010	366,933 (366,933)	1,644,803 (1,644,803)
NET ALLOCATION	4,379,010	4,379,010	0	0

SCHEDULE 30.4
BUDGET 1989

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
OTHER	226,560	100.00%	4,379,010	0	4,379,010
TOTAL	226,560	100.00%	4,379,010	0	4,379,010

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO
CENTRAL SERVICE AGENCIES F.Y. 1987

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 30.5
BUDGET 1989

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
OTHER	4,379,010	4,379,010
TOTAL	4,379,010	4,379,010

BILLED SERVICES

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

BILLED SERVICES
TABLE OF CONTENTS

Building Space Costs

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

Capitol Group Parking

Nature and Extent of Services	B-1
Statement of Operations (Cash Basis)	B-2
Statement of Receipts	B-3
Statement of Expenditures	B-4
Schedule of Rates	B-5

Central Mail-Addressing and Inserting Services

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

Central Maintenance

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

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

Central Motor Pool

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

Central Stores

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

Electronic Equipment Rental

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

Information Management Bureau

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

Micrographics

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

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

BILLED SERVICES

TABLE OF CONTENTS

State Printer

Nature and Extent of Services	K-1
Balance Sheet	K-2
Income Statement	K-3
Statement of Costs of goods Manufactured	K-4
Statement of Changes in Financial Position	K-5
Footnotes	K-6
Schedule of Rates	K-7

State Register and Public Documents

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

Telecommunications

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

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
BUILDING SPACE COSTS
PLANT MANAGEMENT

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
 PLANT MANAGEMENT - INTERNAL SERVICE FUND
 STATEMENT OF FINANCIAL POSITION
 FOR YEAR ENDED JUNE 30

	1987	1986
ASSETS		
CURRENT ASSETS		
Cash	2,615,565.29	3,047,711.01
Accounts Receivable - Rent (Note 1)	533,387.79	827,213.57
- Other	33,091.54	112,907.78
Supplies Inventory (Note 1)	162,091.48	171,718.36
Due from Other Funds	249,954.00	151,814.00
Prepaid Expenses	2,446.08	0.00
Total Current Assets	3,596,536.18	4,311,365.32
NON-CURRENT ASSETS		
Fixed Assets (Note 1)	1,284,437.02	1,140,701.88
Less: Accumulated Depreciation	(783,555.56)	(737,412.06)
Capital Leases (Note 2)	5,444.47	5,444.47
Less: Accumulated Amortization	(1,739.23)	(831.82)
Deferred Charges	2,654.40	1,738.96
Total Non-Current Assets	507,241.10	409,641.43
TOTAL ASSETS	4,103,777.28	4,721,006.75
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	727,070.32	838,763.06
Contracts Payable: (Note 2)		
Capital Leases	1,401.48	1,294.20
Capital Leases - Other - Master Lease	22,457.03	12,752.24
Salaries Payable	266,408.97	246,769.21
Compensated Absences Payable	263,160.11	235,073.54
Building Depreciation Payable (Note 1)	0.00	1,581,226.00
Deferred Revenue	44,542.43	0.00
Total Current Liabilities	1,325,040.34	2,915,878.65
LONG-TERM LIABILITIES		
Contracts Payable: (Note 2)		
Capital Leases	1,649.66	3,051.14
Capital Leases - Other - Master Lease	32,510.58	59,510.47
Compensated Absences Payable	107,125.18	104,586.40
Total Long-Term Liabilities	191,285.40	167,148.01
Total Liabilities	1,516,325.74	3,083,026.66
FUND EQUITY		
Contributions from the General Fund	961,850.00	961,850.00
Retained Earnings	1,377,850.55	428,957.90
Contributed Capital	250,429.78	248,065.21
Less: Accumulated Amortization	(2,679.19)	(893.03)
Total Fund Equity	2,587,451.54	1,637,980.09
TOTAL LIABILITIES AND FUND EQUITY	4,103,777.28	4,721,006.75

STATE OF MINNESOTA
 PLANT MANAGEMENT - INTERNAL SERVICE FUND
 STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS
 FOR YEAR ENDED JUNE 30

	1987	1986
OPERATING REVENUE		
Revenue from Space Leases (Note 1)	12,772,770.02	12,081,876.06
Other Revenue	445,347.22	415,557.78
Total Operating Revenue	13,218,117.24	12,497,433.84
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	4,317,583.90	4,236,922.61
Rent - Space	0.00	1,774.50
Other Rent	2,316.76	199,053.46
Maintenance & Repairs	552,380.14	8,436.75
Insurance	20,783.34	3,735.63
Printing	6,234.63	4,390.46
Consultants	0.00	425,177.89
Professional & Technical Services	434,797.90	3,644.17
Data Processing	1,734.78	880,500.00
Security Services	935,000.00	156,144.32
Other Purchased Services	198,029.76	21,026.93
Communications	24,777.54	9,970.89
Travel	11,205.54	1,110,102.90
District Heat	900,012.33	1,908,547.03
Other Utilities	1,885,164.00	8,860.25
Fees	5,476.43	331,980.31
Materials & Supplies	542,280.63	215,911.12
Fuel for Heating	138,668.59	354,912.00
Indirect Costs	298,364.00	309,569.00
Interest on Bonds	309,569.00	706.51
Other Interest	8,098.23	92,913.47
Depreciation on Equipment (Note 1)	1,581,226.00	1,581,226.00
Depreciation on Buildings (Note 1)	91,512.77	831.82
Amortization	907.41	2,430.35
Other	2,933.47	0.00
Total Operating Expense	12,269,057.35	12,063,368.37
OPERATING INCOME (LOSS)	949,059.89	428,064.87
NON-OPERATING REVENUE (EXPENSES)		
Gain (Loss) on Fixed Assets	1,981.80	0.00
Total Non-Operating Revenue (Expenses)	1,981.80	0.00
NET INCOME (LOSS)	951,041.69	428,064.87
Adjustment for Amortization of Contributed Capital	1,786.16	893.03
Increase (Decrease) in Retained Earnings	952,827.85	428,957.90
Retained Earnings - Beginning of Period	428,957.90	0.00
Adjustment to Retained Earnings (Note 4)	(3,934.80)	0.00
Retained Earnings - End of Period	1,377,850.95	428,957.90

STATE OF MINNESOTA
 PLANT MANAGEMENT - INTERNAL SERVICE FUND
 STATEMENT OF CHANGES IN FINANCIAL POSITION
 FOR YEAR ENDED JUNE 30

1987

1986

CASH PROVIDED

From Operations:

Net Income (Loss)	351,041.69	428,064.87
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	373,642.02	(940,121.35)
Supplies Inventory	9,627.48	15,676.13
Due from Other Funds	(98,140.00)	(151,814.00)
Prepaid Expenses	(1,223.04)	0.00
Increase (Decrease) in Current Liabilities:		
Accounts Payable	(111,632.74)	838,763.06
Salaries Payable	19,639.76	246,769.21
Accrued Compensated Absences	28,086.17	(1,023.16)
Payable to Other Funds (Bldg Depreciation)	(1,581,226.00)	1,581,226.00
Contracts Payable	9,812.07	14,046.44
Deferred Revenue	44,542.43	0.00
Depreciation of Equipment	91,512.77	92,913.47
Amortization of Capital Leases	907.41	831.82
Amortization of Deferred Costs	488.15	0.00
Cumulative Effect of Compensated Absences	2,538.78	(8,343.23)
Losses (Gains) on Fixed Asset Sales	(1,981.80)	0.00
Total Items Added (Deducted)	(1,213,466.54)	1,688,924.43
Total Cash Provided From Operations	(262,424.85)	2,116,989.32

OTHER CASH PROVIDED:

Proceeds From Sales of Fixed Assets/Real Property	2,262.95	961,850.00
Contributed Capital	2,364.56	0.00
Increase in Contracts Payable	49,763.59	10,717.00
Total Other Cash Provided	24,391.10	77,707.13
TOTAL CASH PROVIDED	(208,033.75)	1,050,274.16

CASH APPLIED:

Deferred Costs	1,403.59	1,736.96
Investments in Fixed Assets	194,543.40	97,223.43
Investments in Capital Leases	0.00	5,444.47
Reduction of Capital Leases Payable	1,401.48	2,393.33
Reduction of Inst. Contracts Payable (Master Lease)	26,763.50	12,732.24
TOTAL CASH APPLIED	224,111.97	119,352.43

NET INCREASE (DECREASE) IN CASH AND INVESTMENTS

CASH AND INVESTMENTS, BEGINNING OF PERIOD

CASH AND INVESTMENTS, END OF PERIOD

(432,145.72)	3,047,711.01
3,047,711.01	0.00
2,615,565.29	3,047,711.01

STATE OF MINNESOTA
PLANT MANAGEMENT - INTERNAL SERVICE FUND
FOOTNOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Plant Management Internal Services Fund utilizes accrual accounting pursuant to M.S.16A.055.

The activity is supported by state agencies' rent payments for office/warehouse space. Revenue is recognized monthly in accordance with leases signed with state agencies. No allowance is made for doubtful accounts.

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 Plant Management pursuant to M.S.16A.127. Those costs were estimated at \$298,364 for fiscal year 1987.

Plant Management maintains an inventory of supplies for cleaning and maintenance work. Inventory valuations are provided by Plant Management; inventory is maintained on a perpetual basis. A physical inventory was taken on June 30, 1987.

Fixed assets are recorded at historical cost less accumulated depreciation. Fixed assets are depreciated on a straight line basis with no salvage value in accordance with the Internal Revenue Service Class Life Asset Depreciation Range System. The depreciation rates used are 5 years for computers and office equipment, 6 years for trucks and accessories, and 10 years for furniture and other equipment.

The Plant Management Internal Services Fund does not own the state buildings it receives lease revenue from, however the lease rates include depreciation on the buildings. This money collected for building depreciation is transferred to the general fund and trunk highway fund. This transfer amounted to at \$1,581,226 for fiscal year 1987.

2. LEASES AND CONTRACTS PAYABLE:

Plant Management entered into an agreement in July 1985 with Gelco Municipal Services for the lease of a Jeep Scrambler. This lease is for a four year period. Fifty percent of the obligation is that of the Internal Services Fund and fifty percent is the obligation of other Plant Management activities not reported on here.

In fiscal year 1986 Plant Management acquired the following items financed under the State of Minnesota Master Lease Program: dump truck, van, various computer equipment, cash register, and various trash handling equipment. These items are all financed for a five year period. In FY87 a garbage packer was purchased under Master Lease and financed for five years.

The following is a schedule by years of estimated future minimum payments under capital leases together with present value of the net minimum lease payment as of June 30, 1987:

		CAPITAL LEASE:	MASTER LEASE:
		-----	-----
Fiscal year ending June 30:	1988	1,394.68	29,324.43
	1989	1,394.68	29,300.87
	1990	132.89	29,367.43
	1991	0.00	29,031.02
	1992	0.00	3,914.61
		-----	-----
Total Minimum Payments		3,922.25	123,338.36
Less Amount Representing Interest		371.11	18,270.73
		-----	-----
Present Value of Net Minimum Payments		3,551.14	104,967.63

Plant Management Internal Services Fund does not have any non-cancellable operating leases with terms in excess of one year.

3. LEGISLATION AFFECTING PLANT MANAGEMENT:

The Plant Management Internal Services Fund was created by Minnesota Laws 1985, Chapter 13, Section 121.

A general fund contribution, or "Paid-in-Capital", of \$1,250,000 was appropriated by Minnesota Laws 1985, Chapter 13, Section 121. Of this amount \$146,750.00 has been transferred to the Department of Public Safety, Capitol Security Division, and is reported there. This leaves a net general fund contribution of \$1,103,250.00 as of March 31, 1986. The unallotment process in May 1986 due to budget restrictions, removed an additional \$141,400 from the contributions, leaving \$961,850 as of May 1986. The Capitol Security Division portion is due to be returned to Plant Management after July 1, 1987 when Capitol Security returns

to General Fund operations.

4. ADJUSTMENT TO RETAINED EARNINGS CONSISTS OF:

Prior year depreciation on equipment	(460.04)
Prior year repair expenses	(4,677.80)
Refund of prior year purchased services	1,223.04

Net adjustment	(3,934.80)

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : July 14, 1987

TO : Babak Armajami, Deputy Commissioner
Department of Administration

FROM : Bruce J. Reddemann, Director
Budget Operations and Support



PHONE : 296-5188

SUBJECT : F.Y. 1988 Rate Package for Plant Management Leases

This rate package is approved as submitted. The rates approved for fiscal year 1988 to be effective July 1, 1987 are as follows:

<u>Building</u>	<u>Approved Rate</u>
Administration	9.63
Capitol	10.17
Capitol Square	8.54
Centennial	8.94
Ford	10.55
Health	7.28
State Office	8.96
Transportation	8.81
Veterans Service	11.99
610 North Robert	5.89
625 North Robert	9.00
635 North Robert	-0-
671 North Robert	12.00
500-508 Rice Street	9.00
127 University Avenue	9.00
1246 University Avenue	8.09
Historical Society	8.01
Duluth Government Center	10.38
Storage - All Buildings	2.95

BO/BN/MN/339T

STATE OF MINNESOTA
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 74-44 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 - Cash Basis
FISCAL YEAR 1987
As of 6/30/86 - PPE 6/19/87

Balance Forward in From FY 1986		\$344,243.17
Plus Receipts		<u>750,767.19</u>
Cash Available		\$1,095,010.36
Less Transfer Out	\$203,200.00	
Liquidations	<u>284,444.05</u>	<u>487,644.05</u>
Unliquidated Appropriation Balance FY87 as of 6/30/87		<u>\$607,366.31*</u>

* as of 6/30/87 open encumbrances are \$146,300.27 and requisitions are \$20,000.00, for a total of \$166,300.27; so at least \$440,000.00 will be balance forwarded into FY1988.

DEPARTMENT OF ADMINISTRATION
 Capitol Group Parking
 Receipts 16030:93-20
 FY 1987 from 7/1/86 to 6/30/87

	<u>OTHER</u>	<u>METER</u>	<u>CONTRACT</u>	<u>TOTAL</u>
JULY 86		1,565.66	42,334.56	43,900.22
AUGUST		12,404.84	53,221.56	65,626.40
SEPTEMBER		7,391.05	61,672.77	69,063.82
OCTOBER		11,160.48	47,705.59	58,866.07
NOVEMBER		5,894.29	55,100.61	60,994.90
DECEMBER 86		9,199.13	46,231.20	55,430.33
JANUARY 87		7,567.03	48,382.54	55,949.57
FEBRUARY		7,903.23	54,612.25	62,515.48
MARCH		6,918.84	50,466.61	57,385.45
APRIL	8.25	10,650.68	82,540.05	93,198.98
MAY		10,441.76	56,500.93	66,942.69
JUNE 87		<u>8,414.59</u>	<u>52,478.69</u>	<u>60,893.28</u>
TOTAL RECEIPTS	<u>8.25</u>	<u>99,511.58</u>	<u>651,247.36</u>	<u>750,767.19</u>
7/1/86 to 6/30/87				

DEPARTMENT OF ADMINISTRATION
 Capitol Group Parking
 Expenditures FY87 - as of 6/30/87
 Payroll through PPE 6-9-87

PAYROLL	\$180,501.77
REPAIRS	12,658.81
INSURANCE	402.74
PRINTING	956.50
DATA PROCESSING	1,880.72
PURCHASED SERVICES	10,451.50
DULUTH PURCHASED SERVICES	29,385.83
COMMUNICATIONS	1,170.87
TRAVEL-IN-STATE	15,130.84
TRAVEL-OUT-STATE	466.32
UTILITIES	2,384.24
SUPPLIES	7,378.37
LEASE/BUY EQUIPMENT	2,444.68
REFUNDS	532.86
INDIRECT COST	<u>\$18,698.00</u>

TOTAL EXPENDITURES	• <u>284,444.05</u>
--------------------	---------------------

TRANSFER OUT	
LAWS 73, CHAPTER 778, SECTION 21	
CENTENNIAL RAMP PAYMENT #13 of 20	<u>\$203,200.00</u>

DEPARTMENT Administration

Office Memorandum

TO: All Contract Parkers in Facilities Administered
by the Department of Administration, Division of
Plant Management

DATE: June 25, 1984
Policy and Procedure
Administration - 290

FROM: Sandra J. Hale
Commissioner

Sandra J. Hale

PHONE: 297-3993

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>	<u>Old Monthly Rate</u>	<u>New Monthly Rate</u>	<u>Old Pay Period Rate</u>	<u>New Pay Period Rate</u>
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.

STATE OF 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.

STATE OF MINNESOTA
CENTRAL MAIL INTERNAL SERVICE FUND
STATEMENT OF FINANCIAL POSITION
As of June 30, 1987

	FY7	FY6
ASSETS		
CURRENT ASSETS		
Cash	73,755	100,985
Invested Treasurer's Cash	285	0
Accounts Receivable	22,866	23,410
Inventories	2,121	703
Due from the General Fund	0	0
Bond Issuance	1,177	1,429
Total Current Assets	100,204	126,527
NON-CURRENT ASSETS		
Fixed Assets	163,323	162,573
Less: Accumulated Depreciation	(95,929)	(84,004)
Capital Lease	4,457	4,457
Less: Accumulated Amortization	(4,457)	(4,457)
Total Non-Current Assets	67,394	78,569
TOTAL ASSETS	167,598	205,096
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	983	191
Salaries Payable	10,638	10,445
Accrued Compensated Absences	12,955	12,284
Loans Payable - General Fund	0	8,767
Other General Fund Payables	10,627	0
Accrued Interest - Revenue Bonds	288	0
Capital Lease	0	0
Revenue Bonds Payable	11,118	10,482
Total Current Liabilities	46,609	42,169
NON-CURRENT LIABILITIES		
Loans Payable - General Fund	0	0
Accrued Compensated Absences	1,766	1,417
Revenue Bonds Payable	37,800	48,918
Total Non-Current Liabilities	39,566	50,335
Total Liabilities	86,175	92,504
FUND EQUITY		
Contributions from the General Fund	67,230	67,230
Retained Earnings	14,193	45,362
Total Fund Equity	81,423	112,592
TOTAL LIABILITIES & FUND EQUITY	167,598	205,096
	=====	=====

STATE OF MINNESOTA
CENTRAL MAIL INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS
For the period July 1, 1986 through June 30, 1987

	FY 7		FY 6	
	QUARTER	Y-T-D	QUARTER	Y-T-D
REVENUES	54,061	214,906	61,327	254,953
OPERATING EXPENSES				
Salaries & Benefits	47,704	194,464	63,544	200,572
Rent	3,188	12,751	3,023	12,093
Repairs	3,132	8,562	3,224	7,338
Printing	0	25	0	0
Purchased Services	0	0	191	679
Travel & Fees	0	3	0	0
Supplies	2,336	4,847	3,318	5,629
Depreciation & Amortization	2,415	11,152	3,439	9,173
SMA Indirect Cost	10,627	13,705	2,491	14,236
Interest	919	3,853	0	246
Bond Issuance	109	252	0	0
Total Operating Expenses	70,430	249,614	79,230	249,966
OPERATING INCOME (LOSS)	(16,369)	(34,708)	(17,903)	4,987
NON-OPERATING INCOME (LOSS)				
Gain on Sale of Fixed Assets	0	0	0	0
Investment Revenue - Revenue Bonds	948	3,539	0	0
Total Non-Operating Income (Loss)	948	3539	0	0
NET INCOME (LOSS)	(15,421)	(31,169)	(17,903)	4,987
RETAINED EARNINGS, BEGINNING OF PERIOD	29,614	45,362	63,265	40,375
Adjustment	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	14,193	14,193	45,362	45,362

STATE OF MINNESOTA
CENTRAL MAIL INTERNAL SERVICE FUND
STATEMENT OF FINANCIAL POSITION
As of June 30, 1987

	FY7	FY6
ASSETS		
CURRENT ASSETS		
Cash	73,755	100,985
Invested Treasurer's Cash	285	0
Accounts Receivable	22,866	23,410
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Due from the General Fund	0	0
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Total Current Assets	100,204	126,527
NON-CURRENT ASSETS		
Fixed Assets	163,323	162,573
Less: Accumulated Depreciation	(95,929)	(84,004)
Capital Lease	4,457	4,457
Less: Accumulated Amortization	(4,457)	(4,457)
Total Non-Current Assets	67,394	78,569
TOTAL ASSETS	167,598	205,096
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
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Accrued Interest - Revenue Bonds	288	0
Capital Lease	0	0
Revenue Bonds Payable	11,118	10,482
Total Current Liabilities	46,609	42,169
NON-CURRENT LIABILITIES		
Loans Payable - General Fund	0	0
Accrued Compensated Absences	1,766	1,417
Revenue Bonds Payable	37,800	48,918
Total Non-Current Liabilities	39,566	50,335
Total Liabilities	86,175	92,504
FUND EQUITY		
Contributions from the General Fund	67,230	67,230
Retained Earnings	14,193	45,362
Total Fund Equity	81,423	112,592
TOTAL LIABILITIES & FUND EQUITY	167,598	205,096

STATE OF MINNESOTA
CENTRAL MAIL INTERNAL SERVICE FUND
FOOTNOTES TO FINANCIAL STATEMENT

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The account utilizes full accrual accounting.

Revenue is recognized at the point that the service is performed.

Expenses are based on data received from the Statewide Accounting records (SMA) and account's records.

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

2. LEGISLATION & AUTHORITY:

Operating Authority is from Minnesota statutes 16B.48.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1(a), restricts contributions from the General Fund at \$67,230, effective July 1, 1979.

3. FIXED ASSETS:

During FY87 Central Mail acquired assets at a cost of \$750.00 and disposed of assets with an historical cost of \$0.

4. INVESTED TREASURER'S CASH:

Investment revenue earned by Central Mail from the Master Lease Plan and not yet transferred to the Central Mail account.

CENTRAL MAIL
RATE COMPARISON
FY7 vs FY8

SERVICE -----	FY88 -----	FY87 -----	CHANGE -----	AVERAGE OUTSIDE -----
ADDRESSING				
Regular Labels				
First 1000	\$25.00	\$25.00	\$0.00	N/A
Additional 100	2.00	2.00	0.00	N/A
Computer Labels				
First 1000	25.00	25.00	0.00	22.00
Additional 100	1.05	0.90	0.15	1.70
Cheshire Cards	0.03	0.03	0.00	N/A
Bulking	0.02	0.02	0.00	0.01
INSERTING				
1 Insert				
First 1000	15.05	13.00	2.05	24.63
Additional 1000's	11.30	9.75	1.55	21.13
2 Inserts				
First 1000	18.30	15.50	2.80	26.88
Additional 1000's	12.30	10.50	1.80	22.88
3 Inserts				
First 1000	21.80	18.50	3.30	29.13
Additional 1000's	13.30	11.50	1.80	24.63
4 Inserts				
First 1000	25.05	21.00	4.05	31.38
Additional 1000's	14.30	12.00	2.30	26.38
5 Inserts				
First 1000	28.55	24.00	4.55	33.63
Additional 1000's	15.05	13.00	2.05	28.13
6 Inserts				
First 1000	31.80	27.00	4.80	35.88
Additional 1000's	16.30	14.00	2.30	29.88

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MAINTENANCE

Services Provided

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

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

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

STATE OF MINNESOTA
CENTRAL MAINTENANCE
BALANCE SHEET

JUNE 30,
1987 1986

ASSETS

CURRENT ASSETS

Cash	252,554	205,324
Accounts Receivable	75,812	77,041
Prepaid Expense	0	0
Total Current Assets	328,366	282,365

NON-CURRENT ASSETS

Fixed Assets	17,364	7,834
Less: Accumulated Depreciation	(4,455)	(3,393)
Total Non-Current Assets	13,509	4,441

TOTAL ASSETS

341,875 286,806

LIABILITIES & FUND EQUITY

CURRENT LIABILITIES

Accounts Payable	11,358	5,084
Salaries Payable	10,118	8,724
Due to the General Fund	3,345	0
Compensated Absences	7,703	5,142
Loans Payable	0	1,170
Due to Other Funds	220,862	148,580
Total Current Liabilities	254,586	168,700

LONG-TERM LIABILITIES

Loans Payable	0	0
Compensated Absences	0	0
Total Long-Term Liabilities	0	0

Total Liabilities

254,586 168,700

FUND EQUITY

Contributions from the General Fund	37,000	37,000
Retained Earnings	50,289	81,106
Total Fund Equity	87,289	118,106

TOTAL LIABILITIES & FUND EQUITY

341,875 286,806

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

	FY87		FY86	
	QUARTER ENDED 6/30/87	Y-T-D	QUARTER ENDED 6/30/86	Y-T-D
OPERATING REVENUE				
Gross Sales	59,121	253,029	64,069	301,423
OPERATING EXPENSES				
Salaries & Benefits	49,448	177,951	34,233	151,905
Repairs	1,938	3,878	1,210	7,704
Purchased Services	373	373	0	0
Communications	99	505	186	571
Travel	1	1,836	1	6
Fees	140	207	15	15
Insurance	0	712	461	688
Supplies	9,538	38,313	11,310	49,915
Depreciation	477	1,062	195	783
Indirect Cost	3,945	15,782	4,020	16,083
Division Overhead	8,339	43,227	11,228	44,947
Printing	0	0	258	258
Total Operating Expense	74,298	283,846	63,117	272,875
OPERATING INCOME (LOSS)	(15,177)	(30,817)	952	28,548
NON-OPERATING INCOME (LOSS)				
Miscellaneous	0	0	0	0
NET INCOME (LOSS)	(15,177)	(30,817)	952	28,548
RETAINED EARNINGS, BEGINNING OF PERIOD	65,466	81,106	80,154	53,630
ADJUSTMENT TO RETAINED EARNINGS	0	0	0	(1,072)
RETAINED EARNINGS, END OF PERIOD	50,289	50,289	81,106	81,106

STATE OF MINNESOTA
CENTRAL MAINTENANCE
STATEMENT OF CHANGES IN FINANCIAL POSITION
ISCAL YEAR 87, 4TH QUARTER

	4TH QTR	Y-T-D
CASH PROVIDED		
From Operations:		
Net Income (Loss)	(15,177)	(30,817)
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	(5,958)	1,229
Due From Other Funds	0	0
Inventories	0	0
Other Current Assets	0	0
Increase (Decrease) in Current Liabilities:		
Accounts Payable	14,332	8,268
Accrued Compensated Absences	915	2,561
Payable to Other Funds	12,086	76,227
Deferred Revenue	0	0
Depreciation and Amortization	477	1,062
Cumulative Effect of Compensated Absences	0	0
Losses (Gains) on Fixed Asset Sales	0	0
Total Items Added (Deducted)	21,852	89,347
Total Cash Provided From Operations	6,675	58,530
OTHER CASH PROVIDED:		
Reductions of Loans/Financing Leases Receivable	0	0
Increase in Leases/Installment Purchases Payable	0	0
Advances From Other Funds	0	0
Proceeds From Sales of Fixed Assets/Real Property	0	0
Other Sources	0	0
Total Other Cash Provided	0	0
TOTAL CASH PROVIDED	6,675	58,530
CASH APPLIED:		
Investments in Fixed Assets	10,130	10,130
Reduction of Indebtedness (Long-Term)	0	0
Other Cash Applied	0	1,170
TOTAL CASH APPLIED	10,130	11,300
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	(3,455)	47,230
CASH AND INVESTMENTS, BEGINNING OF PERIOD	256,009	205,324
CASH AND INVESTMENTS, YEAR-TO-DATE	252,554	252,554

STATE OF MINNESOTA
CENTRAL MAINTENANCE
NOTES TO FINANCIAL STATEMENTS
1987

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 \$15,782 per year.

Note 2. LEGISLATION AFFECTING CENTRAL MAINTENANCE:

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

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

Note 3. ACCRUED VACATION AND VESTED SICK LEAVE:

Accrued Vacation and Sick Leave is shown as an adjustment to Salary & Benefits. 4th quarter adjustment was \$915.

RATE PROPOSAL INFORMATION FOR FISCAL YEAR 88

REPAIR AND OTHER JOBS

DESCRIPTION	F.Y. 88 RATE PROPOSED	F.Y. 87 RATE	INCREASE/DECREASE
Straight Time Rate	\$28.00	\$25.00	\$3.00
Premium Time Rate	\$38.30	\$30.00	\$8.30

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL MOTOR POOL

Services Provided

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

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

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

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
COMPARATIVE STATEMENT OF FINANCIAL POSITION
As of June 30, 1987

Final
Revised 1/11/88

	FY7	FY6
ASSETS		
CURRENT ASSETS		
Cash	140,139	60,242
Accounts Receivable	453,787	478,526
Prepaid Insurance	0	64,040
Supplies Inventory	24,749	26,702
Due from Other Funds	0	9,293
Bond Issuance (Master Lease Program)	148,568	146,910
Less: Amortization	(61,805)	0
Total Current Assets	705,438	785,713
NON-CURRENT ASSETS		
Vehicles	6,955,414	7,939,456
Less: Accumulated Depreciation	(3,373,511)	(2,894,362)
Shop & Office Equipment	98,495	109,911
Less: Accumulated Depreciation	(52,166)	(50,128)
Car Wash	29,405	29,405
Less: Accumulated Depreciation	(26,964)	(24,009)
Parking Lot	43,249	43,249
Less: Accumulated Depreciation	(16,528)	(14,391)
Total Non-Current Assets	3,657,394	5,139,131
TOTAL ASSETS	4,362,832	5,924,844
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	84,482	157,107
Salaries Payable	26,577	23,857
Accrued Compensated Absences	23,312	20,895
Loans Payable to the General Fund	677,317	861,488
Due to Other Funds	91,502	0
Revenue Bonds Payable (Master Lease)	1,505,368	1,574,309
Accrued Interest Master Lease Program	16,367	22,871
Total Current Liabilities	2,424,925	2,660,527
NON-CURRENT LIABILITIES		
Loans Payable to the General Fund	201,597	269,504
Accrued Compensated Absences	10,497	9,369
Revenue Bonds Payable (Master Lease)	1,491,059	2,944,070
Total Non-Current Liabilities	1,703,153	3,222,943
Total Liabilities	4,128,078	5,883,470
FUND EQUITY		
Contributions from the General Fund	502,000	502,000
Retained Earnings	(267,246)	(460,626)
Total Fund Equity	234,754	41,374
TOTAL LIABILITIES & FUND EQUITY	4,362,832	5,924,844

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
For the Period July 1, 1986 through June 30, 1987

Final
Revised 1/11/88

	FY7 Y-T-D	FY6 Y-T-D
OPERATING REVENUE		
Vehicle Rental	3,304,009	2,887,389
Other Revenue	5,919	1,869
Total Operating Revenue	3,309,928	2,889,258
OPERATING EXPENSES		
Salaries & Benefits	477,134	423,263
Rent-Space	96,523	92,701
Repairs to Vehicles	62,614	58,547
Repairs-Other	5,502	7,696
Insurance for Vehicles	118,550	85,908
Printing	3,698	1,273
Data Processing	41,429	114,058
Purchased Services	4,811	8,027
Communications	4,810	4,850
Travel, Fees, & Misc. Expenses	5,431	42,201
Parts & Tires for Vehicles	119,996	121,161
Fuel & Oil for Vehicles	546,431	705,891
Shop, Office & General Supplies	26,178	27,245
Amortization of Deferred Costs (Bond Issuance)	61,805	0
SMA Indirect Cost	183,006	165,085
Depreciation, Vehicles & Equipment	1,264,192	1,314,059
Interest Expense	251,588	282,311
Total Operating Expenses	3,273,698	3,454,276
OPERATING INCOME (LOSS)	36,230	(565,018)
Interest Revenue (Master Lease Program)	149,001	52,321
Gain (Loss) on Sale of Fixed Assets	8,149	(32,085)
NET INCOME (LOSS)	193,380	(544,782)
RETAINED EARNINGS, BEGINNING OF PERIOD	(460,626)	84,156
Prior Period Adjustment	0	0
RETAINED EARNINGS, END OF PERIOD	(267,246)	(460,626)

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Period July 1, 1986 through June 30, 1987

Final
Revised 1/11/88

Y-T-D

CASH PROVIDED

From Operations:

Net Income (Loss)	193,380
Addition to (Deduction From) Net Income:	
Decrease (Increase) in Current Assets:	
Accounts Receivable	24,739
Prepaid Insurance & Interest	73,333
Supplies	1,953
Due from Other Funds	0
Increase (Decrease) in Current Liabilities:	
Accounts Payable	(72,625)
Salaries Payable	2,720
Accrued Compensated Absences	2,417
Due to Other Funds	91,502
Accrued Interest - MLP	(6,504)
Depreciation and Amortization	1,254,192
Amortization of Deferred Costs (Bond Issuance)	61,805
Losses (Gains) on Fixed Asset Sales	(8,149)
Accrued Compensated Absences L-T	1,128
Other	2,034

Net Items Added (Deducted) 1,438,545

Total Cash Provided From Operations 1,631,925

OTHER CASH PROVIDED

Contribution per Laws 1985	0
Proceeds From Sales of Fixed Assets	280,747
Proceeds from Bond Sales (Master Lease)	57,051

Total Other Cash Provided 337,798

TOTAL CASH PROVIDED 1,969,723

CASH APPLIED

Investments in Fixed Assets	58,745
Reduction of Gen. Fund Loans	252,078
Reduction of Capital Lease	0
Reduction of Due to Master Lease Program	1,579,003

TOTAL CASH APPLIED 1,889,826

NET INCREASE (DECREASE) IN CASH & INVESTMENTS 79,897

CASH & INVESTMENTS, BEGINNING OF PERIOD 60,242

CASH & INVESTMENTS, END OF PERIOD 140,139

1. Summary of Significant Accounting Policies:

The Central Motor Pool (CMP) utilizes full accrual accounting except for certain expenses. Central Motor Pool vehicle rentals are accrued to the period the vehicle was returned. Expenses are based on data received from the Statewide Accounting System (SMA). 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 a straight-line rate over the estimated useful life of the asset. The FAPMS system is fully utilized and relied upon for depreciation expense.

Basis of Depreciation by item indicated:

ITEM	LIFE	SALVAGE VALUE
Vehicles	40 months	25%
Parking Lot	20 years	None
Car Wash	10 years	None
Computer Hardware & Software	5 years	None
Shop & Office Equipment	Various *	None

* 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.

2. Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 3 restricts "Paid-In-Capital" amounts to \$252,000. 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. 16A.126. As these assets are depreciated, the "advance" is paid off using cash generated from depreciation.

Minnesota Laws 1985, Special Session Chapter 13, Section 17, Subdivision 2 raised the limits of contributed capital. Accordingly, in July 1985, contributed capital was increased \$250,000.

3. The cash balance includes MLP Interest earned in the period and transferred into the account after the end of the period.

4. Master Lease Program (not a Capital Lease):

Additions - Vehicles \$59,948 (includes bond issuance costs)

Terms and Minimum Payments:

Fiscal Year	Payments - (Prin., Int. & Adm. Costs)
1988	1,671,009
1989	1,287,400
1990	300,245
Total Minimum Payments	3,258,654
Less Amount Representing Interest	348,935
	<u>2,909,719</u>

5. Fixed Assets:

Additions - Computer \$1,694
Additions - Vehicles \$57,051
Deletions (Retirements) - Vehicles \$1,041,093

Deletions (Assets \$300 & under)

\$13,110 (all office & shop equipment)

6. Accounts Receivable includes: proceeds of auctioned vehicles on June 27, 1987 and one sold at auction on August 1985,
\$15,537 of vehicles sold at auction on June 27, 1987.
6,871 for sale of wrecked vehicles.
5,647 of Miscellaneous Revenue (Travel Service).
2,300 for vehicle sold and in litigation.
7. Other Revenue includes Travel Service \$5,647 and Scrap \$272.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : June 2, 1987

TO : Sandra J. Hale, Commissioner
Department of Administration

FROM : Bruce J. Reddemann, Director
Budget Operations and Support

BJR

PHONE : 6-5901

SUBJECT : Rate Package for Travel Management

The requested rates for fiscal year 1988 are approved as submitted

F.Y. 1988 Comparison and Rate Structure

	<u>FY86 Rates</u>	<u>FY87 Rates</u>	<u>Proposed FY88 Rates</u>
SUBCOMPACT			
Fixed	\$128.00	\$165.00	\$179.00
Variable	7.0	8.0	8.0
COMPACT			
Fixed	145.00	175.00	181.00
Variable	9.0	9.0	9.0
INTERMEDIATE			
Fixed	160.00	191.00	205.00
Variable	11.5	11.5	11.5
STATION WAGON			
Fixed	169.00	200.00	210.00
Variable	11.5	12.0	11.5
VANS			
Fixed	175.00	225.00	200.00
Variable	13.0	13.5	12.0
PASSENGER VAN			
Fixed	153.00	300.00	285.00
Variable	13.0	14.5	12.0

Sandra J. Hale
June 2, 1987
Page 2

F.Y. 1988 Comparison and Rate Structure

	<u>FY86 Rates</u>	<u>FY87 Rates</u>	<u>Proposed FY88 Rates</u>
PICK UP			
Fixed	204.00	234.00	245.00
Variable	12.0	12.0	12.0
CARRYALL			
Fixed	220.00	255.00	265.00
Variable	12.5	12.5	13.5
Shop	24.00	24.00	24.00
Car Wash	2.00	2.00	2.00
Parts-Markup	18%	18%	18%

TL/BJR/BN/JMS/552T

cc: Brian Roherty
 Mike Rajacich
 Karen Carpenter
 Bart Nelson

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
CENTRAL STORES

Services Provided

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

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

The price charged is the cost of the applicable supply plus markup. Markup is determined by calculating the percentage of the estimated cost of operation plus/minus any prior years' income/loss to the estimated costs of goods sold. The average markup rate is 27.0%.

STATE OF MINNESOTA
CENTRAL STORES
COMPARATIVE STATEMENT OF FINANCIAL POSITION
As of June 30, 1987

	FY7	FY6
ASSETS		
CURRENT ASSETS		
Cash	334,111	244,619
Accounts Receivable	83,786	85,280
Inventories (Note 4)	440,329	529,112
Total Current Assets	858,226	859,011
NON-CURRENT ASSETS		
Fixed Assets	45,494	69,160
Less: Accumulated Depreciation	(31,329)	(52,727)
Building Improvement	91,306	91,306
Less: Accumulated Amortization	(47,996)	(43,740)
Land Improvement	8,055	8,055
Total Non-Current Assets	65,530	72,054
TOTAL ASSETS	923,756	931,065
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	104,904	107,911
Salaries Payable	19,863	17,234
Accrued Compensated Absences	21,692	17,529
Due to the General Fund	35,214	0
Credit Memos Outstanding	1,838	2,632
Total Current Liabilities	183,511	145,306
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	8,954	8,488
Total Non-Current Liabilities	8,954	8,488
Total Liabilities	192,465	153,794
FUND EQUITY		
Contributions from the General Fund	691,000	691,000
Retained Earnings	40,291	86,271
Total Fund Equity	731,291	777,271
TOTAL LIABILITIES & FUND EQUITY	923,756	931,065

STATE OF MINNESOTA

CENTRAL STORES

COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS

For the Period July 1, 1986 through June 30, 1987

	FY7		FY6	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUE				
Gross Sales - Forms Handling	0	0	0	26,567
Gross Sales - Stores for Resale	723,913	3,004,868	654,934	2,815,884
Less: Returns	(11,461)	(27,294)	(3,444)	(19,860)
Net Sales	712,452	2,977,574	651,490	2,822,591
Less: Cost of Goods Sold	541,899	2,321,156	553,239	2,178,542
Gross Margin	170,553	656,418	98,251	644,049
OPERATING EXPENSES				
Salaries & Benefits	87,206	342,771	74,287	282,364
Rent	16,131	65,306	19,153	85,583
Repairs	377	2,911	573	2,297
Insurance	224	224	0	0
Printing	709	1,512	671	2,999
Data Processing	1,300	2,551	295	963
Purchased Services	10,189	39,938	15,252	45,949
Consulting Services	0	0	0	3,614
Communications	669	3,436	1,095	3,664
Travel & Fees	213	385	250	520
Freight	24,456	87,367	22,729	79,615
Supplies & Materials & Misc.	2,393	6,830	6,295	11,034
SW Indirect Cost	35,214	140,857	33,994	135,976
Depreciation & Amortization	2,134	8,310	2,063	8,255
Total Operating Expenses	181,515	702,398	176,657	662,833
OPERATING INCOME (LOSS)	(10,962)	(45,980)	(78,406)	(18,784)
NON-OPERATING REVENUE (EXPENSE)				
Other Income (Expense)	0	0	558	663
NET INCOME (LOSS)	(10,962)	(45,980)	(77,808)	(18,161)
RETAINED EARNINGS, BEGINNING OF PERIOD	51,253	66,271	164,079	104,432
RETAINED EARNINGS, END OF PERIOD	40,291	40,291	66,271	66,271

STATE OF MINNESOTA
CENTRAL STORES
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Period July 1, 1986 through June 30, 1987

	FY7		FY6	
	QUARTER	Y-T-D	QUARTER	Y-T-D
CASH PROVIDED				
From Operations:				
Net Income (Loss)	(10,962)	(45,980)	(77,808)	(18,161)
Add to (Deduction From) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	(5,541)	1,494	14,881	120,431
Inventories	30,967	88,783	(113,457)	(52,345)
Prepaid Expense	0	0	15	15
Inc (Dec) in Current Liabilities:				
Accounts Payable	(112,338)	(3,007)	56,721	(34,995)
Salaries Payable	6,929	2,629	7,281	5,057
Accrued Compensated Absences	74	4,163	350	2,055
Credit Memos	(1,457)	(794)	(448)	1,225
Due to Other Funds	35,214	35,214	0	(500)
Depreciation and Amortization	2,134	8,310	2,063	8,255
Other	509	509	0	0
Accrued Compensated Absences L-T	85	466	116	468
Net Items Added (Deducted)	(44,024)	137,767	(32,478)	49,686
Total Cash Provided From Operations	(54,986)	91,787	(110,286)	31,525
TOTAL CASH PROVIDED	(54,986)	91,787	(110,286)	31,525
CASH APPLIED				
Investments in Fixed Assets	0	2,295	0	0
TOTAL CASH APPLIED	0	2,295	0	0
NET INCREASE (DECREASE) IN CASH & INVESTMENTS	(54,986)	89,492	(110,286)	31,525
CASH & INVESTMENTS, BEGINNING OF PERIOD	389,097	244,619	354,905	213,094
CASH & INVESTMENTS, END OF PERIOD	334,111	334,111	244,619	244,619

STATE OF MINNESOTA
CENTRAL STORES
FOOTNOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies:

Central Stores utilizes full accrual accounting. Bills for services are reported with the point of service performed recognized as the billing date.

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, and depreciated on a straight line basis by class of assets and with no salvage value.

Amortization expense is taken on a building improvement that will be amortized over twenty-one years, starting with fiscal year 1977. The improvement cost was \$91,306.

2. Legislation & Authority:

Central Stores was established under M.S. 168.48.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1(a), restricts Central Stores contribution from the General Fund at \$691,000 effective July 1, 1979.

3. Cost of Goods Sold:

	QUARTER	Y-T-D
Beginning Inventory	471,296	529,112
Purchases	510,932	2,232,373
Goods Available for Sale	982,228	2,761,485
Less: Ending Inventory	440,329	440,329
Cost of Goods Sold	541,899	2,321,156

4. Inventory includes \$5,475 of Resource Recovery's merchandise purchased by Central Stores and reconsigned to Resource Recovery for sale.

Payment to Stores:	\$542
Balance outstanding:	\$4,933

5. Salary expense includes amount for Buyer II working in Procurement Division.

6. Fixed Asset

Addition - Computer	\$2,295
Deletions (Assets \$300 & under)	\$6,846
Other Retirements	\$19,115

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 (Note 1)

June 30,

ASSETS	1987	1986
CURRENT ASSETS		
Cash	148,460.37	146,229.03
Accounts Receivable	107,242.28	72,876.56
Inventory	0.00	0.00
Due from Vendor (Note 2)	25,700.00	3,200.00
Total Current Assets	281,402.65	222,305.59
NON-CURRENT ASSETS (Note 4)		
Accounts Receivable (Note 6)	14,371.64	27,192.68
Equipment, Furniture & Fixtures	313,303.75	286,818.33
Less: Accumulated Depreciation	(183,685.20)	(166,423.27)
Building Improvement	5,140.00	5,140.00
Less: Accumulated Depreciation	(3,084.00)	(2,056.00)
Total Non-Current Assets	146,046.19	150,671.74
TOTAL ASSETS	427,448.84	372,977.33
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Salaries Payable	4,074.08	2,987.51
Accounts Payable - Trade	97,363.01	16,083.10
- Indirect Costs	0.00	0.00
Accrued Compensated Absences	7,729.76	3,709.24
Interest Payable	585.36	773.55
Loans Payable	0.00	7,408.00
Contracts Payable (Note 5)	27,577.78	35,386.32
Total Current Liabilities	137,329.99	66,347.72
LONG-TERM LIABILITIES		
Accrued Compensated Absences	2,098.53	0.00
Loans Payable	0.00	18.00
Contracts Payable (Note 5)	60,226.65	80,645.82
Total Long-Term Liabilities	62,325.18	80,663.82
TOTAL LIABILITIES	199,655.17	147,011.54
FUND EQUITY		
Contribution from the General Fund (Note 7)	134,000.00	134,000.00
Retained Earnings	93,793.67	91,965.79
Total Fund Equity	227,793.67	225,965.79
TOTAL LIABILITIES & FUND EQUITY	427,448.84	372,977.33

STATE OF MINNESOTA
ELECTRONIC EQUIPMENT RENTAL
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS (Note 1)

	FY87		FY86	
	QUARTER ENDED 06/30/87	Y-T-D	QUARTER ENDED 06/30/86	Y-T-D
OPERATING REVENUE				
Sales	42,970.46	142,957.11	46,242.32	196,758.40
OPERATING EXPENSES				
Salaries & Benefits	18,710.37	75,801.60	11,444.37	40,089.47
Rent	1,538.55	6,154.20	774.18	2,984.00
Repairs & Maintenance	17,014.70	44,436.00	8,213.25	22,966.70
Printing	178.80	405.62	0.00	245.00
Purchased & Professional Services	37.50	312.50	0.00	224.06
Communications	113.63	383.64	(29.12)	145.06
Freight	0.00	0.00	0.00	0.00
Travel	0.00	274.11	0.00	204.21
Conference Fees	0.00	0.00	0.00	0.00
Supplies & Parts	10,244.00	13,039.33	3,861.30	10,963.45
Interest	1,796.48	8,661.38	2,372.48	17,873.76
Depreciation	19,703.35	52,602.97	9,747.33	43,105.18
Indirect Costs (Note 3)	2,260.00	9,040.00	6,553.25	26,213.00
Total Operating Expense	71,597.38	211,111.35	42,937.04	165,013.89
OPERATING INCOME (LOSS)	(28,626.92)	(68,154.24)	3,305.28	31,744.51
NON-OPERATING INCOME				
Rebates	0.00	0.00	0.00	0.00
Gain (Loss) on Sale of Fixed Assets	20,545.93	69,982.12	30,602.80	88,315.90
Total Non-Operating Income	20,545.93	69,982.12	30,602.80	88,315.90
NET INCOME	(8,080.99)	1,827.88	33,908.08	120,060.41
Retained Earnings, Beginning of Period	101,874.66	91,965.79	58,057.71	(28,094.62)
Retained Earnings, End of Period	93,793.67	93,793.67	91,965.79	91,965.79

STATE OF MINNESOTA
ELECTRONIC EQUIPMENT RENTAL
STATEMENT OF CHANGES IN FINANCIAL POSITION (Note 1)

	FY87		FY86	
	QUARTER ENDED 06/30/87	Y-T-D	QUARTER ENDED 06/30/86	Y-T-D
CASH PROVIDED:				
From Operations:				
Net Income (Loss)	(8,080.99)	1,827.88	33,908.08	120,060.41
Items Added To (Deducted From) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	(42,878.88)	(34,365.72)	3,906.33	37,465.84
Due From Vendor	0.00	(22,500.00)	0.00	14,964.03
Due From State Printer	0.00	0.00	0.00	0.00
Inventory	0.00	0.00	0.00	3,509.36
Increase (Decrease) in Current Liabilities:				
Salaries Payable	1,358.01	1,086.57	1,559.37	1,224.66
Accounts Payable - Trade	16,925.24	81,279.91	(6,153.94)	6,418.33
- Indirect Costs	0.00	0.00	0.00	0.00
Accrued Compensated Absences	429.41	4,020.52	345.82	1,493.58
Interest Payable	(40.22)	(188.19)	(893.73)	(1,434.53)
Loans Payable	0.00	(7,408.00)	0.00	0.00
Contract Payable	481.28	(7,808.54)	2,986.32	(53,419.83)
Depreciation	19,703.35	52,602.97	9,747.33	43,105.18
Losses (Gains) on Fixed Asset Sales	(20,545.93)	(69,982.12)	(30,602.80)	(88,315.90)
Accrued Compensated Absences - L.T.	177.26	2,098.53	N/A	N/A
Total Items Added (Deducted)	(24,390.48)	(1,164.07)	(19,105.30)	(34,989.28)
Total Cash Provided From Operations	(32,471.47)	663.81	14,802.78	85,071.13
OTHER CASH PROVIDED:				
Proceeds from the Sale of Fixed Assets	132,808.96	438,008.41	73,947.00	328,785.62
Installment Contracts	0.00	107,455.00	45,804.00	194,555.00
Reduction of Non-Current Receivables	3,592.92	16,527.04	5,484.08	5,484.08
Expensing of Assets (\$300)	1,457.42	1,457.42	0.00	0.00
Total Other Cash Provided	137,859.30	563,447.87	125,235.08	528,824.70
Total Cash Provided	105,387.83	564,111.68	140,037.86	613,895.83
CASH APPLIED:				
Non-Current Receivables	0.00	3,706.00	0.00	32,676.76
Investment in Fixed Assets	99,567.17	430,282.17	52,497.00	233,369.00
Retirement of Long-Term Liabilities	6,514.15	127,892.17	15,125.63	363,722.83
Total Cash Applied	106,081.32	561,880.34	67,622.63	629,768.59
Net Increase (Decrease) in Cash	(693.49)	2,231.34	72,415.23	(15,872.76)
Cash, Beginning of Period	149,153.86	146,229.03	73,813.05	162,101.04
Cash, End of Period	148,460.37	148,460.37	146,228.28	146,228.28

STATE OF MINNESOTA
ELECTRONIC EQUIPMENT RENTAL
FOOTNOTES TO FINANCIAL STATEMENT

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Electronic Equipment Rental (EER) utilizes full accrual accounting.

The Point of Sale is recognized as:

Rental of Office Equipment

Long-term rentals are billed quarterly;
short-term rentals are billed when the equipment is returned (minimum billing of 1 week)

Sale of Office Equipment, Parts & Supplies

Date of sale

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

2. DUE FROM VENDOR:

Amount due from the Xerox Corp. as a promotional bonus and for the re-purchase of some copy machines.

3. INDIRECT COSTS:

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

4. FIXED ASSETS:

Fixed Assets are recorded at historical cost less accumulated depreciation. The depreciation method used is straight line by class of assets with no salvage value. During FY87 EER purchased Fixed Assets with a value of \$430,282.17 and disposed of assets with a historical cost of \$404,628.15.

5. CONTRACTS PAYABLE:

In August 1986, EER acquired Xerox Memorywriters at a cost of \$107,455.00. This amount will be paid over forty-eight (48) months at 8% interest.

6. ACCOUNTS RECEIVABLE, NON-CURRENT:

Receivables that will not become due within 1 year.

7. LEGISLATION AFFECTING ELECTRONIC EQUIPMENT RENTAL:

Electronic Equipment Rental derives operating authority from Minnesota Statutes 16.02 and 16.80.

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1(a) establishes the contribution from the General Fund at \$134,000.

DEPARTMENT

of Finance

Office Memorandum

TO: Babak J. Armajani, Deputy Commissioner
Department of Administration

DATE: July 21, 1987

FROM: Bruce J. Reddemann, Director *BJR*
Budget Operations and Support

PHONE: 296-5188

SUBJECT: F.Y. 1987 Rate Package for F.E.R.

The following rates are approved for electronic equipment rental rates for fiscal year 1987:

<u>Computers</u>	<u>Approved Rate</u>
Xerox 6065	190.00
Panasonic Ex. Part.	100.00
<u>Copiers</u>	
Xerox 8200	.020
Panasonic 2520	.035
<u>Resale</u>	.300
<u>Typewriters</u>	
IBM Selectric	30.00
Xerox 6010	30.00
Xerox 610	30.00
Xerox 6018	60.00
Xerox 620	60.00
Xerox 630	105.00
Xerox 645S	150.00
Panasonic KX-E700M	30.00

TL /BJR/GN/362T

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
INFORMATION MANAGEMENT BUREAU

Services Provided

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

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

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

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

REVISED
11/18/87

	1987	1986
ASSETS		
CURRENT ASSETS		
Cash	1,154,975.24	317,152.87
Accounts Receivable - Trade (Note 1)	2,631,027.72	2,489,922.91
- Equipment	2,398.98	38,012.23
Total Current Assets	3,788,401.94	2,845,088.01
NON-CURRENT ASSETS		
Fixed Assets (Note 1)	12,964,613.08	13,241,590.14
Less: Accumulated Depreciation	(8,849,621.93)	(8,264,522.30)
Capital Leases (Note 2)	6,889,656.35	9,464,250.21
Less: Accumulated Amortization	(3,626,228.17)	(4,396,881.88)
Leasehold Improvement	588,550.13	281,094.37
Less: Accumulated Amortization	(39,750.44)	(221,342.65)
Accounts Receivable - Equipment	0.00	2,397.98
Deferred Costs (Bond Issuance)	131,358.36	195,042.33
Total Non-Current Assets	7,978,577.38	10,301,628.28
TOTAL ASSETS	11,766,979.32	13,146,716.29
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	399,241.35	1,152,075.29
Contracts Payable: (Note 2)		
Capital Leases	770,016.73	639,991.04
Installment Purchases	195,073.86	0.00
Master Lease	2,777,969.20	2,984,720.89
Loans Payable (Note 3)	232,724.60	74,519.20
Salaries Payable	455,788.64	450,534.63
Compensated Absences Payable	530,580.54	506,881.49
Total Current Liabilities	5,361,394.92	5,808,722.54
LONG-TERM LIABILITIES		
Contracts Payable: (Note 2)		
Capital Leases	926,459.56	1,696,476.29
Installment Purchases	854,820.56	0.00
Master Lease	1,811,688.95	3,737,643.16
Loans Payable (Note 3)	777,776.00	0.00
Compensated Absences Payable	216,809.99	176,276.22
Total Long-Term Liabilities	4,587,555.06	5,610,395.67
Total Liabilities	9,948,949.98	11,419,118.21
FUND EQUITY		
Contributions from the General Fund	3,356,000.00	3,356,000.00
Retained Earnings	(1,537,970.66)	(1,628,401.92)
Total Fund Equity	1,818,029.34	1,727,598.08
TOTAL LIABILITIES AND FUND EQUITY	11,766,979.32	13,146,716.29

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

	1987	1986
OPERATING REVENUE		
Billings for Computer Services (Note 1)	20,832,670.82	18,716,241.79
Other Revenue	184,756.38	39,541.21
Total Operating Revenue	20,137,427.20	18,755,783.00
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	7,938,384.16	7,941,660.70
Rent - Data Processing Equipment (Note 2)	1,551,986.28	1,501,116.71
Rent - Floor Space	454,384.69	417,760.68
Other Rent	17,846.85	31,597.00
Data Processing	1,290,091.25	2,173,329.82
Depreciation (Notes 1 & 2)	2,090,262.82	1,753,224.41
Amortization (Note 2)	1,845,970.83	1,880,738.50
Maintenance Contracts & Repairs	1,593,138.94	1,651,126.71
Printing	13,190.83	11,485.23
Microfilming	171,485.05	165,658.48
Consultants	450.00	21,497.00
Professional & Technical Services	77,018.36	16,483.21
Purchased Services	124,908.92	47,773.24
Communications	210,469.84	206,478.41
Travel	44,073.00	72,988.60
Utilities	176,924.15	215,488.83
Materials & Supplies	616,424.37	715,788.98
Interest (Note 2)	765,688.89	1,339,067.39
General	12,993.12	13,082.64
Indirect Costs	487,127.00	478,856.00
Other	92,861.33	37,854.46
Total Operating Expense	19,575,527.88	20,692,016.20
OPERATING INCOME (LOSS)	561,899.32	(1,936,233.20)
NON-OPERATING REVENUE (EXPENSES)		
Gain (Loss) on Fixed Assets	(471,468.06)	(24,760.00)
Total Non-Operating Revenue (Expenses)	(471,468.06)	(24,760.00)
NET INCOME (LOSS)	90,431.26	(1,960,993.20)
Retained Earnings - Beginning of Period	(1,628,401.92)	332,591.28
Retained Earnings - End of Period (Note 1)	(1,537,970.66)	(1,628,401.92)

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

	1987	1986
CASH PROVIDED		
From Operations:		
Net Income (Loss)	98,431.26	(1,936,233.20)
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	(183,893.58)	(315,984.59)
Increase (Decrease) in Current Liabilities:		
Accounts Payable	(752,833.94)	315,466.80
Salaries Payable	5,254.01	59,711.14
Accrued Compensated Absences	23,699.05	47,756.29
Payable to Other Funds	158,205.40	(205,241.20)
Contracts Payable	118,347.86	641,417.09
Depreciation and Amortization	3,936,233.65	3,633,962.91
Amortization of Deferred Costs	89,813.66	0.00
Cumulative Effect of Compensated Absences	40,533.77	3,498.37
Losses (Gains) on Fixed Asset Sales	471,468.06	24,760.00
Total Items Added (Deducted)	3,987,627.94	4,205,346.81
Total Cash Provided From Operations	4,078,059.20	2,269,113.61
OTHER CASH PROVIDED:		
Additional General Fund Contribution	0.00	1,200,000.00
Proceeds From Sales of Fixed Assets/Real Property	23,015.97	183,833.60
Increase in Loans Payable	1,000,000.00	0.00
Increase in Master Lease Payable	936,560.49	8,131,138.07
Increase in Contracts Payable - Inst. Purchases	1,102,647.00	24,827.00
Total Other Cash Provided	3,062,223.46	9,450,198.67
TOTAL CASH PROVIDED	7,140,282.66	11,727,312.28
CASH APPLIED:		
Deferred Costs	26,129.69	195,042.33
Investments in Fixed Assets	1,644,950.32	1,177,508.00
Investments in Leasehold Improvements	528,798.41	59,751.72
Reduction of Indebtedness (Long-term)	4,102,581.87	10,578,564.27
Investments in Capital Leases	0.00	226,924.00
TOTAL CASH APPLIED	6,302,460.29	12,237,790.32
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	837,822.37	(510,478.04)
CASH AND INVESTMENTS, BEGINNING OF PERIOD	317,152.87	827,630.91
CASH AND INVESTMENTS, END OF PERIOD	1,154,975.24	317,152.87

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The Computer Services Fund (Information Management Bureau - I.M.B.) utilizes full accrual accounting pursuant to M.S. 16A.053, except for supplies as described below.

Sales are reported with the point of sale being recognized as the billing date which is the last day of the month. The billing for each month is prepared at the beginning of the following month; therefore, the Accounts Receivable Trade total of \$2,631,027.72 includes the entire billing of \$1,730,947.46 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.M.B. computers will be owned by the agency using the equipment.

Expenses are based on data received from the Statewide Accounting System (SWA). Also, the Departments of Finance and Administration allocate indirect costs for general fund services to I.M.B. pursuant to M.S. 16A.127. Those costs were \$487,127 for the Fiscal Year 1987.

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

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

Leasehold Improvements are recorded at historical cost less accumulated amortization. The amortization is over five years.

2. LEASES AND CONTRACTS PAYABLE:

I.M.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 April, 1982, I.M.B. entered into a joint long-term agreement with IBM and Ameri-Data 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 (Ameri-Data) so elects, State (I.M.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 November, 1985, this equipment was refinanced under the State of Minnesota Master Lease Program. Lease period ranges from two - to - five years. New equipment is being financed directly under Master Lease for 5 years.

In January, 1983, I.M.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.

In May 1983 I.M.B. entered into a lease with Avante-Garde Computing and Chicorp Financial Services for the lease of a network performance monitoring system. This lease is for a five year period. In February 1984 the system was expanded and an additional 51-month lease was signed. In January, 1986, this equipment was refinanced under Master Lease for two years.

In July, 1984, I.M.B. entered into a three-year agreement with Eastman Kodak for the installment purchase of a photocopy machine. In January, 1986, this unit was refinanced under Master Lease for two years.

In August, 1984, I.M.B. entered into a three-year agreement with IBM for the installment purchase of an IBM 3880 pr This was refinanced under Master Lease in November 1985 for one and one-half years.

In August, 1984, I.M.B. entered into a lease with Municipal Leasing Corporation for the lease of an IBM 3881 processor computer. This lease is for a four year period. In August 1985 additional memory was purchased under the Master Lease Program, to be paid over a three year year period. In April, 1986, the CPU was refinanced under Master Lease for two and one-half years.

In March, 1985, I.M.B. entered into a lease with Municipal Leasing Corporation for the lease of a second IBM 3881 processor. This lease is for a four year period. In December, 1985, additional memory was purchased under Master Lease, to be paid over a three year period.

In March, 1987, IMB entered into a five-year agreement for the installment purchase of computer storage devices.

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, 1987:

		CAPITAL LEASE	MASTER LEASE	INST. PURCHASE
Full Fiscal Year Ending June 30:				
	1988	1,022,638.08	3,013,231.78	257,380.92
	1989	1,022,638.08	909,740.24	257,380.92
	1990	0.00	592,147.52	257,380.92
	1991	0.00	393,767.95	257,380.92
	1992	0.00	107,135.49	193,035.69
Total Minimum Payments		2,045,276.16	5,016,022.98	1,222,559.37
Less: Amount Representing Interest		340,799.87	426,364.83	172,664.95
PRESENT VALUE OF NET MINIMUM PAYMENTS		1,696,476.29	4,589,658.15	1,049,894.42

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, 1987:

Full Fiscal Year Ending June 30:	
	1988
	274,703.96
TOTAL MINIMUM PAYMENTS REQUIRED	274,703.96

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

	FY82 AMOUNT:	FY87 AMOUNT:	REPAYMENT PERIOD:
PURPOSE:			
Computer Equipment	787,682		Five Years
Cash Flow		1,000,000	Five Years

4. LEGISLATION AFFECTING I.M.B.:

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

Minnesota Laws 1979, Chapter 333, Section 56, Subdivision 1(a) established I.M.B. "Paid-in-Capital": at \$2,156,000 effective July 1, 1979. As a result of this law I.M.B. paid \$2,238,000 to the general fund to cancel its retained earnings. All future retained earnings are to be refunded to I.M.B.'s customers through rate reduction for computer services pursuant to M.S. 16A.126. Minnesota Laws 1985 Special Session, Chapter 13, Section 16, increased the general fund contribution, or "Paid-in-Capital," by \$1,200,000 effective July 1, 1985.

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

5. I.M.B. furnished all cost transfer information per fiscal year 1987 budget and rate matrix. The fiscal year budget and rate matrix is pursuant to M.S. 16A.095.

STATE OF MINNESOTA
COMPUTER SERVICES
DETAIL ALLOCATION-IMB INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	28,156	0.15%	1,158
PROPERTY MGMT	10,527	0.06%	433
INFORMATION MGMT	27,734	0.15%	1,140
OPERATIONS MGMT	410	0.00%	17
MATERIALS MGMT	575,150	3.09%	23,647
BUILDING CODE	226	0.00%	9
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MANAGEMENT	1,210	0.01%	50
DOCUMENTS & STATE REGISTER	35,143	0.19%	1,445
MICROGRAPHICS	1,666	0.01%	68
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	55,433	0.30%	2,279
MOTOR POOL	32,816	0.18%	1,349
STATE PRINTER	3,499	0.02%	144
CENTRAL STORES	2,551	0.01%	105
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	100	0.00%	4
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS AND DELIVERY	0	0.00%	0
CENTRAL MAINTENANCE	0	0.00%	0
CAPITOL PARKING	3,574	0.02%	147
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS	1,120	0.01%	46
IISAC	0	0.00%	0
911 EMERGENCY	240	0.00%	10
RISK MANAGEMENT	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	31,945	0.17%	1,313
ANIMAL HEALTH BOARD	1,163	0.01%	48
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	20,266	0.11%	833
AUDITOR	2,715	0.01%	112
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	20,851	0.11%	857
COMMERCE	55,436	0.30%	2,279
COMMUNITY COLLEGE BD	19,186	0.10%	789
CORRECTIONS	102,636	0.55%	4,220
DISABILITY COUNCIL	516	0.00%	21
EDUCATION-CENTRAL OFFICE	117,748	0.63%	4,841
EDUCATION-FARIBAULT SCHOOLS	2,180	0.01%	90
EDUCATION-VO TECH	4,451	0.02%	183
EMPLOYEE RELATIONS	377,099	2.03%	15,504
FINANCE	1,511,537	8.12%	62,147
HEALTH	63,479	0.34%	2,610
HEALTH LIC BDS			
MEDICAL EXAMINERS	14,441	0.08%	594
NURSING	38,921	0.21%	1,600
PHARMACY	4,268	0.02%	175
DENTISTRY	0	0.00%	0
CHIROPRACTORS	733	0.00%	30
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
SOCIAL WRK & MNTL HLTH	0	0.00%	0
SOCIAL WRK LIC BD	0	0.00%	0
MARR & FAMILY THERAPY LIC BD	0	0.00%	0
UNLIC MNTL HLTH PROV BD	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1,174	0.01%	48

STATE OF MINNESOTA

COMPUTER SERVICES

DETAIL ALLOCATION-IMB INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	1,236	0.01%	51
HIGHER ED COORD BD	9,573	0.05%	394
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	4,374	0.02%	180
HUMAN RIGHTS	240	0.00%	10
HUMAN SERVICES-CENTRAL OFFICE	3,837,338	20.61%	157,771
HUMAN SERVICES-INSTITUTNS	10,094	0.05%	415
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	15	0.00%	1
IRON RANGE RESOURCES	702	0.00%	29
JOBS & TRAINING	386,804	2.08%	15,903
LABOR & INDUSTRY	14,608	0.08%	601
LEGISLATIVE AUDIT	73,793	0.40%	3,034
MEDIATION SVCS	1,403	0.01%	58
MILITARY AFFAIRS	669	0.00%	28
MUNICIPAL BOARD	253	0.00%	10
NATURAL RESOURCES	338,281	1.82%	13,908
NON-HEALTH LIC BDS	0	0.00%	0
BOXING	38	0.00%	2
BARBERS	10,480	0.06%	431
ELECTRICITY	6,742	0.04%	277
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	5,975	0.03%	246
ACCOUNTANCY	1,611	0.01%	66
PEACE OFFICERS	8,885	0.05%	365
PLANNING	5,921	0.03%	243
POLLUTION CONTROL	479	0.00%	20
PUB EMP RET ASSN	4,126,551	22.16%	169,662
PUBLIC SAFETY	962	0.01%	40
PUBLIC SERVICE	0	0.00%	0
PUBLIC UTIL COMM	33,688	0.18%	1,385
RACING COMMISSION	4,730,070	25.40%	194,476
REVENUE	9,467	0.05%	389
SECRETARY OF STATE	232,848	1.25%	9,574
STATE RETIREMENT	47,498	0.26%	1,953
STATE UNIV SYSTEM	72,235	0.39%	2,970
TEACHERS RETIREMENT	20,596	0.11%	847
TRADE & ECON DEV	1,367,451	7.34%	56,222
TRANSPORTATION	0	0.00%	0
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	324	0.00%	13
VETERANS AFFAIRS	1,487	0.01%	61
WASTE MGMT BOARD	0	0.00%	0
WRKRS COMP CT OF APPEALS	5,603	0.03%	230
ZOO	82,644	0.44%	3,399
OTHER			
TOTAL	18,621,244	100.00%	765,609

ALLOCATION BASIS: F.Y. 1987 ISB USAGE
SOURCE: SPECIAL COMPUTER REPORT

Office Memorandum

DATE : July 8, 1987

TO : Babak J. Armajani, Deputy Commissioner
Department of Administration

FROM : Bruce J. Reddemann, Director
Budget Operations and Support



PHONE : 296-5188

SUBJECT : F.Y. 1988 Computer Services Rate Package

This rate package is approved as submitted. The package includes a 2.9% rate increase which is within the rate projection increase presented to the Legislature. A copy of the approved rate schedule is attached.

Quarterly financial statements should be kept on a current basis for this activity. Copies of the financial statements for the period ending March 31, 1987 have not been received as of the present date.

cc: Brian Roherty
Nancy Abraham
Phil Allison
Mike Rajacich
Bart Nelson
Don Klein

FY88 DATA PROCESSING RATE SCHEDULE

Effective July 1, 1987

	<u>Unit</u>	<u>Previous Rate</u>	<u>New Rate</u>
Operations Services			
Central Processor	Seconds	0.38	0.38
Tape Access	1000 EXCPS	0.18	0.18
Disk Access	1000 EXCPS	0.26	0.27
Local Lines Printed	1000 Lines	1.10	1.12
Agency Forms	1000 Lines	1.02	1.04
Bursting & Decollating	Hours	22.00	22.00
Local Cards Punched	1000 Cards	3.00	6.00
Monthly Tape Storage	Reel Per Month	1.60	1.60
Tape Mounts	Reels	1.00	1.00
Disk Storage	Mbyte Per Day	0.14	0.14
Tape Degaussing	Reels	2.00	2.00
Network Services			
Central Processor	Transactions	0.0247	0.0272
Front End Processor	Transactions	0.0172	0.0189
TSO Connect	Hours	2.32	2.32
RJE/VPS Print	1000 Lines	0.81	0.81
RJE/VPS Card Read	1000 Cards	2.15	2.15
Senior Programmer	Hours	33.00	34.00
Programmer Analyst	Hours	36.00	37.00
Network Pool			
Pool Terminals	Each Per Month	60.33	60.33
Programmed Symbols	Each Per Month	43.00	43.00
Color	Each Per Month	43.00	43.00
Program Symbol Color	Each Per Month	90.00	90.00
Wide Screen	Each Per Month	21.00	21.00
Numeric Pad	Each Per Month	4.00	4.00
Pooled Printers	Each Per Month	51.17	51.17
Terminal DID	Each Per Month	39.58	39.58
Printer DID	Each Per Month	55.20	55.20
Electronic Tech	Hours	29.00	29.00
Software Sup	Hours	39.00	39.00
Data Entry			
Entry/Verification	10,000 Strokes	19.00	21.00
Typing/Clerical	Hours	19.00	21.00
Optical Character Reader	Hours	19.00	21.00
Statewide Licensing	Record Per Month	0.0390	0.0390
Systems Development			
Program Supervisor/Lead Wkr	Hours	43.00	44.00
Staff Spec/Sen Sys Analyst	Hours	39.00	40.00
Programmer Analyst	Hours	36.00	37.00
Senior Programmer	Hours	33.00	34.00
Programmer/Documentation	Hours	29.00	30.00
Consulting Svcs. Analyst	Hours	39.00	45.00
Operations Support Services			
OP Support Programming	Hours	39.00	40.00
Customer Representative	Hours	39.00	40.00
Management Analyst	Hours	39.00	40.00
Original Fiche	Units	0.87	0.89
Duplicate Fiche	Units	0.0760	0.0780
Services Management			
Electronic Mail	Subs. Per Month	N/A	25.00

TELEPROCESSING RATES - DETAIL BY APPLICATION
based on system utilization

Effective July 1, 1987

<u>DEPARTMENT</u>	<u>APPLICATION</u>	<u>TRANSACTION RATE</u>
Revenue	TAXR7010 - Tax Order Processing	\$.0363
	TAXI7010 - Inheritance Tax	.0357
	TAXK6045 - Master Business	.0566
	TAXF7070 - Withholding Tax, Sales Tax & Accounts Receivable	.0492
	ISDK6040 - Income Tax Name and Address Inquiry	.0546
Welfare	PWPH1499 - Patient Tracking	.0567
Transportation	DTAF0450 - FIRMS Inventory	.0467
	DTTC3007 - Speed data	.0212
	DTPD1310 - Project Management Support System (PMSS)	.0834
	DTHD3005 - Geometry	.0108
	SWITCHED - DOT message switching	.0717
Finance	FINB4250 - Biennial Budget System (BBS)	.0455
Public Safety	PSBK2030 - Bike Registration	.0618
	PSSP0010 - State Patrol	.0360
	CJPB6010 - Weather Bulletins	.0135
	CJCA0099 - Corrections Management Information System (CMIS)	.0430
	CJPB0052 - Criminal Justice Information System (CJIS)	.0316
	CJCH0011 - Computerized Criminal Histories (CCH)	.0821
Employee Relations	PDSA8510 - Employment Application Processing	.1164
	PDSA8530 - Employee Applic. Security	.0432
CICS Applications		.0461

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.

STATE OF MINNESOTA
MICROGRAPHICS
STATEMENT OF FINANCIAL POSITION
As of June 30, 1987

Revised 08/27/87

Reun

	FY7	FY6
ASSETS		
CURRENT ASSETS		
Cash	57,678	110,152
Accounts Receivable	54,611	64,055
Inventories	23,257	27,297
Bond Issuance (Master Lease Program)	451	451
Less: Accumulated Depreciation	(85)	0
Total Current Assets	135,912	201,955
NON-CURRENT ASSETS		
Fixed Assets	249,581	250,916
Less: Accumulated Depreciation	(202,349)	(184,463)
Total Non-Current Assets	47,232	66,453
TOTAL ASSETS	<u>183,144</u>	<u>268,408</u>
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	15,507	10,347
Salaries Payable	16,910	21,230
Accrued Compensated Absences	19,178	17,742
Due to Other Funds	9,594	0
Customer Deposits	0	1,972
Loans Payable - General Fund	3,707	5,072
Due to Master Lease Program	3,308	3,308
Accrued Interest (Master Lease Program)	91	0
Total Current Liabilities	68,295	59,671
NON-CURRENT LIABILITIES		
Loans Payable - General Fund L-T	9,409	14,481
Accrued Compensated Absences	407	407
Due to Master Lease Program	12,131	15,439
Total Long-Term Liabilities	21,947	30,327
Total Liabilities	<u>90,242</u>	<u>89,998</u>
FUND EQUITY		
Contributions from the General Fund	111,000	111,000
Retained Earnings	(18,098)	67,410
Total Fund Equity	92,902	178,410
TOTAL LIABILITIES & FUND EQUITY	<u>183,144</u>	<u>268,408</u>

STATE OF MINNESOTA

Revised 08/27/87

MICROGRAPHICS

STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

For the period July 1, 1986 through June 30, 1987

	FY7		FY6	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUE				
Gross Sales	126,717	510,192	169,174	604,061
Less: Cost of Goods Sold	12,045	51,888	24,324	77,007
Gross Margin	114,672	458,304	144,250	527,054
OPERATING EXPENSES				
Salaries & Benefits	80,526	380,854	103,406	360,708
Rent	9,569	39,151	6,918	40,026
Repairs	19,674	48,695	18,177	45,925
Insurance	590	590	0	0
Printing & Advertising	1,172	1,502	784	1,331
Data Processing	364	1,666	126	231
Purchased Services	2,014	4,721	3,297	9,022
Communications	383	1,855	419	1,968
Travel & Fees	803	1,201	1,270	1,570
Supplies, Materials & Misc. Expenses	5,163	6,288	(1,130)	1,189
SWA Indirect Cost	9,594	38,376	7,954	31,818
Depreciation	4,772	19,085	7,777	30,607
Interest (Master Lease Program & Other)	246	1,141	0	0
Master Lease Program Adm. Costs	19	35	0	0
Total Operating Expenses	135,489	545,210	148,998	524,415
OPERATING INCOME (LOSS)	(20,817)	(86,906)	(4,748)	2,639
NON-OPERATING REVENUE (EXPENSE)				
Miscellaneous	0	302	0	0
Interest (Master Lease Program)	290	1,046	0	0
Total Non-Operating Revenue (Expense)	290	1,338	0	0
NET INCOME (LOSS)	(20,527)	(85,568)	(4,748)	2,639
RETAINED EARNINGS, BEGINNING OF PERIOD	2,429	67,410	72,138	64,771
Adjustments	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	(18,098)	(18,098)	67,410	67,410

STATE OF MINNESOTA
MICROGRAPHICS
STATEMENT OF CHANGES IN FINANCIAL POSITION
For the period July 1, 1986 through June 30, 1987

Revised 08/27/87

	FY7		FY6	
	QUARTER	Y-T-D	QUARTER	Y-T-D
CASH PROVIDED				
From Operations:				
Net Income (Loss)	(20,527)	(65,508)	(4,748)	2,639
Addition to (Deduction From) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	2,109	5,444	2,088	(6,683)
Inventories	317	4,040	(1,653)	5,738
Due From Other Funds	0	0	0	0
Bond Issuance (Master Lease Program)	19	(366)	0	(451)
Increase (Decrease) in Current Liabilities:				
Accounts Payable	12,507	5,160	(3,143)	(1,171)
Salaries Payable	3,967	(1,320)	8,594	(2,894)
Accrued Compensated Absences	(711)	(1,564)	673	(524)
Accrued Interest (Master Lease Program)	(352)	91	0	0
Due to Other Funds	9,594	9,594	0	(9,106)
Customer Deposits	(337)	(1,972)	0	0
Depreciation and Amortization	4,772	19,085	7,777	30,607
Losses (Gains) on Fixed Asset Sales	0	0	0	0
Deferred Revenue	0	0	0	0
Other	136	136	0	1,900
Accrued Compensated Absences L-T	38	0	36	90
Total Items Added (Deducted)	32,059	42,328	14,372	15,506
Total Cash Provided From Operations	11,532	(43,180)	9,624	16,145
OTHER CASH PROVIDED				
Advance from General Fund	0	0	0	0
Increase (Decrease) in Master Lease Program	0	0	18,256	18,747
Adjustment to Retained Earnings	0	0	0	0
Total Other Cash Provided	0	0	18,256	18,747
TOTAL CASH PROVIDED	11,532	(43,180)	27,880	35,892
CASH APPLIED				
Investments in Fixed Assets	0	0	21,142	28,849
Reduction of General Fund Advances	1,610	6,437	2,785	2,325
Reduction of Due to Master Lease Program	1,704	2,607	0	0
TOTAL CASH APPLIED	3,314	9,044	23,927	31,174
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	8,218	(52,474)	3,953	4,718
CASH AND INVESTMENTS, BEGINNING OF PERIOD	49,460	110,152	106,139	104,434
CASH AND INVESTMENTS, END OF PERIOD	57,678	57,678	110,132	110,152

STATE OF MINNESOTA
 MICROGRAPHICS
 FOOTNOTES TO FINANCIAL STATEMENT

Revised 08/27/87

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 and are depreciated on straight line basis by class of assets with no salvage value.

2. LEGISLATION & AUTHORITY:

Micrographics derives operating authority from Minnesota Statutes M.S. 16B.47.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1(a), restricts Micrographics contribution from the General Fund at \$111,000 effective July 1, 1979.

3. COST OF GOODS SOLD:

	QUARTER	Y-T-D
Beginning Inventory		
Purchases	23,257	27,297
	12,045	47,848
Goods Available for Sale		
Less: Ending Inventory	35,302	75,145
	23,257	23,257
Cost of Goods Sold		
	12,045	51,888

4. Fixed Assets:

Deletions (Assets \$300 & under)

\$1,335

Office Memorandum

DATE : October 6, 1987

TO : Sandra J. Hale, Commissioner
Department of AdministrationFROM : Bruce Reddemann, Director
Budget Operations and Support 

PHONE : 296-5188

SUBJECT :
Micrographics - F.Y. 1988 Rate Package

The following rates are approved for micrographics to become effective November 1, 1987:

<u>Description</u>	<u>Rate</u>
Cameras	\$33.50
Jacket Loading	\$33.50
Processing	
a. 16 mm Regular	\$ 6.10
b. 16 mm Thin	\$ 7.70
c. 35 mm	\$ 7.70
d. 105 mm	\$ 1.65

Duplicating

Fiche	\$.22
Volume charge for fiche is \$40.60 per hour plus .02 per duplicate	

Rolls

16 mm Regular	\$ 4.85
16 mm Thin	\$ 7.70
35 mm	\$ 6.30

DescriptionRate

I/O Handling, Labeling and Retrieval	\$33.50
Paper Prints	\$.95
Volume charge for paper prints is \$58.55 per hour plus .09 per print.	

Sandra J. Hale, Commissioner
Department of Administration
October 6, 1987
Page [REDACTED]

	<u>Rate</u>
Shredding	\$33.50
Cartridge Loading	\$ 2.40
Step and Repeat Camera	\$64.00
Document Preparation	\$33.50
Archival Testing	\$33.50

The projections in the rate package are based on the last quarter of fiscal year 1986 and the first three quarters of fiscal year 1987. Total sales for fiscal year 1987 are available at this time and the sales projections in the rate package appear to be optimistic. Sales and expenses for this account should be monitored closely so action can be taken on a timely basis if sales and expenses do not meet projections.

cc: Brian Roherty
Bart Nelson
Mike Rajacich
Mike Bodem

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

"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 such as labor, materials, and overhead plus/minus any prior years' income/loss.

STATE OF MINNESOTA
 PRINTER
 STATEMENT OF FINANCIAL POSITION
 As of June 30, 1987

	FY87	FY86
ASSETS		
CURRENT ASSETS		
Cash	227,128	85,396
Invested Treasurer's Cash	481	1,322
Accounts Receivable	394,035	308,865
Inventories - Raw Materials	85,673	96,015
- Overload	0	0
- WIP	34,238	34,013
Due from Lino Lakes	0	0
Due from Jobs & Training	7,398	6,150
Due from the General Fund	5,371	0
Bond Issuance	2,429	3,022
Total Current Assets	756,753	534,783
NON-CURRENT ASSETS		
Fixed Assets	1,237,854	1,263,174
Less: Accumulated Depreciation	(793,782)	(670,987)
Building Improvements	40,810	40,810
Less: Accumulated Depreciation	(16,877)	(11,222)
Total Non-Current Assets	468,005	621,775
TOTAL ASSETS	1,224,758	1,156,558
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	136,906	118,449
Due to Other Funds	223,870	52,213
Salaries Payable	121,523	69,418
Contract Payable	25,844	25,878
Compensated Absences Payable	67,745	62,189
Loans Payable - General Fund	44,170	85,210
Accrued Interest - Revenue Bonds	499	1,043
Revenue Bonds Payable	22,974	21,463
Total Current Liabilities	643,531	435,863
NON-CURRENT LIABILITIES		
Loans Payable - General Fund L-T	122,914	171,400
Contract Payable	10,196	33,402
Accrued Compensated Absences	28,033	26,379
Revenue Bonds Payable	64,993	87,967
Total Non-Current Liabilities	226,136	319,148
Total Liabilities	869,667	755,011
FUND EQUITY		
Contributions from the General Fund	573,000	573,000
Retained Earnings	(217,909)	(171,453)
Total Fund Equity	355,091	401,547
TOTAL LIABILITIES & FUND EQUITY	1,224,758	1,156,558

STATE OF MINNESOTA

PRINTER

STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

for the period July 1, 1986 through June 30, 1987

	FY87		FY86	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING INCOME				
Sales	987,683	3,635,919	759,805	3,151,196
Miscellaneous Sales	0	0	0	128
Less: Cost of Goods Produced	838,462	3,002,340	697,807	2,792,628
Gross Margin	149,221	633,579	61,998	358,696
OPERATING EXPENSES				
Salaries	93,722	243,763	14,426	135,600
Advertisement	467	1,738	210	890
Rent	3,093	24,754	4,768	17,490
Repairs	2,736	7,358	5,229	15,840
Printing	427	2,016	314	1,094
Data Processing	3,379	2,941	120	438
Purchased Services & Consulting	33	(647)	920	5,676
Communications	1,543	7,007	1,668	6,905
Travel & Fees	1,152	3,297	1,118	3,965
Supplies	3,611	11,791	2,395	9,594
SMA Indirect Cost	52,900	223,870	52,214	208,855
Depreciation	5,805	21,470	5,317	19,858
Interest	2,345	9,997	4,401	9,749
Bond Issuance	301	593	284	284
Uncollectable Accounts	0	0	0	0
Total Operating Expenses	171,514	559,948	93,384	436,238
OPERATING INCOME (LOSS)	(22,293)	73,631	(31,386)	(77,542)
NON-OPERATING INCOME (LOSS)				
Rent Revenue	7,398	29,591	6,321	25,112
Gain (Loss) on Sale of Fixed Assets	0	0	0	197
Maintenance	(2,609)	(11,678)	(2,496)	(8,570)
Depreciation	(3,306)	(16,974)	(4,556)	(18,224)
Investment Revenue - Revenue Bonds	1,625	6,276	4,296	4,296
Total Non-Operating Income (Loss)	3,108	7,215	3,565	2,811
NET INCOME (LOSS)	(19,185)	80,846	(27,821)	(74,731)
RETAINED EARNINGS, BEGINNING OF PERIOD	(71,422)	(171,453)	(143,632)	(96,722)
Prior Period Adjustment	(127,302)	(127,302)	0	0
RETAINED EARNINGS, END OF PERIOD	(217,909)	(217,909)	(171,453)	(171,453)

STATE OF MINNESOTA
 PRINTER
 COMPARATIVE STATEMENT OF COST OF GOODS PRODUCED
 for the period July 1, 1986 through June 30, 1987

	FY87		FY86	
	QUARTER	Y-T-D	QUARTER	Y-T-D
COST OF GOODS PRODUCED				
Salaries & Benefits	298,693	1,158,538	297,423	1,056,636
Rent	24,158	80,950	22,193	87,386
Repairs	35,457	139,909	29,223	121,643
Printing (Overload)	185,455	699,763	164,162	751,252
Data Processing	40	40	(53)	0
Purchased Services & Consulting	12,386	44,683	9,666	49,110
Communications & Freight	10,528	40,029	14,142	36,220
Travel & Fees	2,906	6,070	4,712	9,891
Supplies	191,884	708,830	127,171	570,238
Change in Inventories	46,738	10,117	(3,869)	(21,065)
Depreciation	30,217	113,411	33,037	131,317
Interest	0	0	0	0
Total Cost of Goods Produced	838,462	3,002,340	697,807	2,792,628

STATE OF MINNESOTA
 PRINTER
 COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
 For the period July 1, 1986 through June 30, 1987

	FY87		FY86	
	QUARTER	Y-T-D	QUARTER	Y-T-D
CASH PROVIDED				
From Operations:				
Net Income (Loss)	(19,185)	80,846	(27,821)	(74,731)
Addition to (Deduction From) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	243,470	(85,170)	3,091	(33,959)
Change in Inventories	46,738	10,117	(3,869)	(21,065)
Due from Other Funds	(8,807)	(6,619)	344	(5,806)
Bond Issuance	301	593	284	284
Increase (Decrease) in Current Liabilities:				
Accounts Payable	(44,723)	18,457	(43,249)	46,132
Salaries Payable	72,708	52,105	2,676	4,508
Accrued Compensated Absences	2,672	5,556	3,638	3,458
Accrued Interest - Revenue Bonds	(1,725)	(544)	(129)	1,043
Due to Other Funds	5,687	171,657	52,213	(9,940)
Depreciation & Amortization	39,328	151,855	42,910	169,399
Losses (Gains) on Sales of Fixed Assets	0	0	0	(197)
Prior Period Adjustment	(127,302)	(127,302)	0	0
Accrued Compensated Absences L-T	(289)	1,654	394	1,876
Net Items Added (Deducted)	228,058	192,359	58,303	155,733
Total Cash Provided From Operations	208,873	273,205	30,482	81,002
OTHER CASH PROVIDED				
Advance from General Fund	0	0	0	0
Proceeds from Sale of Fixed Assets	0	0	0	212
Other	7,264	7,264	3,920	66,769
Total Other Cash Provided	7,264	7,264	3,920	66,981
TOTAL CASH PROVIDED	216,137	280,469	34,402	147,983
CASH APPLIED				
Investments in Fixed Assets	2,200	5,349	2,957	142,715
Reduction of Indebtedness	70,429	89,526	0	91,162
Reduction of Contract Payable	6,057	23,240	5,605	18,473
Building Improvements	0	0	0	0
Reduction of Revenue Bonds	10,883	21,463	10,279	10,279
Other Cash Applied	0	0	0	18,612
TOTAL CASH APPLIED	89,569	139,578	18,841	281,241
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	126,568	140,891	15,561	(133,258)
CASH AND INVESTMENTS, BEGINNING OF PERIOD	101,041	86,718	71,157	219,976
CASH AND INVESTMENTS, END OF PERIOD	227,609	227,609	86,718	86,718

STATE OF MINNESOTA
PRINTER
FOOTNOTES TO FINANCIAL STATEMENT

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

1. State Printer utilizes full accrual accounting in compliance with generally accepted accounting principles.
2. Inventory of Raw Materials utilizes an average flow assumption. Work In Process (WIP) inventory is valued by use of a hybrid absorption methodology. This costing method uses direct material cost plus a predetermined fixed and variable overhead rate that includes direct labor.
3. Depreciation uses a straight line basis assuming a zero salvage value for calculation. Assets are depreciated over the following schedule in accordance with the 1980 IRS class life system, unless management can substantiate a more accurate estimate.

Copy Machines	5 years
Plant Equipment	9 years
Office Equipment	7 years
Office Furniture	12 years
Computer Systems	5 years
Building Improvements	3 years

4. Salary expense (YTD) includes \$73,522 for Worker's Compensation and \$4,987 for Unemployment Compensation.
5. During FY87 the printing activity acquired fixed assets at a cost of \$5,349 and retired, sold, or traded-in assets with an historical cost of \$30,669.
6. Invested Treasurer's Cash is investment revenue earned by Printing from the "Master Lease Plan" and not yet transferred to the Printing account.
7. The prior period adjustment of \$127,302 results from adjusting the Accounts Receivable balance from the old balance forward method to the balance from the new accounts receivable system.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : June 15, 1987

TO : Sandra Hale, Commissioner
Department of AdministrationFROM : Bruce J. Reddemann, Director
Budget Operations and Support*BJR by BN*

PHONE : 296-5188

SUBJECT : F.Y. 1988 Rate Package for Printing

The rate package for printing includes a 3.2% rate increase which is within the rate projection increase presented to the Legislature (2.5% plus salaries 0.95% = 3.45%). The following rates are approved for F.Y. 1988.

<u>SERVICE</u>	<u>NEW RATE</u>
Composition	44.85
Keylining	32.35
Film Processing	46.05
Platemaking	48.50
Small Press	38.75
Davidson Press	46.35
Apollo Press	51.95
Harris Press	45.45
Heidelberg 2/C	76.55
Collator	32.95
Folders/Cutters	30.90
Small Bindery	29.65
Handwork	29.10
Shrink Wrap	31.20
Xerox Copying	.05
Copy Centers	81.30
Minimum Charge on all 619 and 523 Requisitions	25.00

cc: B. Roherty
D. Klein
B. Nelson
M. Rajacich
J. Zlonis

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
STATE REGISTER AND PUBLIC DOCUMENTS

Services Provided

Documents provides for the sale and disbribution 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.

.e 08/25/87
04-86-0014

STATE OF MINNESOTA
DOCUMENTS DIVISION
Comparative Statement of Financial Position
As of 06/30/87

Page 1
Rept 5001

	Current Year	Prior Year
ASSETS		
CURRENT ASSETS		
Cash in State Treasury	540,024.14	419,874.30
Cash on Hand	11,225.76	3,836.67
Petty Cash	1,000.00	1,000.00
Accounts Receivable	31,274.79	11,102.55
Prepaid Supplies	1,595.77	4,554.38
Inventory - Resale	213,446.12	169,979.49
Inventory - Promotional	1,615.60	5,360.00
	-----	-----
TOTAL CURRENT ASSETS	800,182.18	615,707.39
NON-CURRENT ASSETS		
Building Improvements	28,583.87	25,713.87
Accumulated Depreciation	(16,512.21)	(12,822.46)
Equipment, Furniture & Fixtures	150,402.13	152,651.01
Accumulated Depreciation	(73,188.25)	(69,066.52)
	-----	-----
TOTAL NON-CURRENT ASSETS	89,285.54	96,475.90
	-----	-----
ALL ASSETS	889,467.72	712,183.29
	-----	-----
LIABILITIES AND FUND EQUITY		
LIABILITIES		
CURRENT LIABILITIES		
Accounts Payable - Trade	31,561.68	32,893.48
Accounts Payable - Consignment	11,046.32	1,684.19
Salaries Payable	31,166.25	25,412.18
Accrued Compensated Absences	42,681.05	39,040.79
Deferred Revenue	82,317.14	74,078.06
	-----	-----
TOTAL CURRENT LIABILITIES	198,772.44	173,108.70
	-----	-----
TOTAL LIABILITIES	198,772.44	173,108.70
FUND EQUITY		
Retained Earnings	195,695.28	44,074.59
Contribution from General Fund	495,000.00	495,000.00
	-----	-----
TOTAL FUND EQUITY	690,695.28	539,074.59
	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	889,467.72	712,183.29
	-----	-----

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04-86-0015

STATE OF MINNESOTA
DOCUMENTS DIVISION

Page 1
Rept 5016

Statement of Revenues, Expenses
and Changes in Retained Earnings
For the Period 07/01/86 Through 06/30/87

	Current Quarter	%	Year- To-Date	%
OPERATING REVENUE				
Sales	578,136.70	101.16	1,625,492.11	101.31
Returns and Refunds	(6,638.42)	(1.16)	(21,000.83)	(1.31)
Net Sales	571,498.28	100.00	1,604,491.28	100.00
COST OF GOODS SOLD				
Cost of Goods Sold	315,049.60	55.12	644,182.36	40.14
Gross Margin	256,448.68	44.88	960,308.92	59.86
OPERATING EXPENSES				
Salaries and Benefits	130,848.93	22.89	480,640.77	29.96
Rent	8,940.63	1.56	33,919.86	2.11
Advertising	0.00	0.00	374.20	0.02
Repairs	1,197.72	0.21	8,256.17	0.51
Printing-Miscellaneous	9,017.09	1.58	31,869.28	1.99
f./Tech. Services	0.00	0.00	(240.09)	(0.01)
Color Processing	3,975.00	0.70	20,351.39	1.27
Purchased Services	1,198.13	0.21	5,507.19	0.35
Postage	13,725.76	2.40	47,526.40	2.96
Telephone	2,526.28	0.44	7,951.84	0.49
Addressing/Inserting	284.60	0.05	2,375.05	0.14
Freight	8,927.63	1.56	27,700.33	1.73
Travel	294.60	0.05	3,798.03	0.23
Fees and Fixed Charges	881.00	0.16	1,964.49	0.12
Supplies	7,436.34	1.30	16,764.47	1.04
Depreciation	6,147.19	1.08	24,924.85	1.56
Indirect Costs	17,526.00	3.07	70,104.00	4.36
Total Operating Expense	212,926.90	37.26	783,788.23	48.83
OPERATING INCOME (LOSS)	43,521.78	7.62	176,520.69	11.03
NON-OPERATING INCOME				
Gain on Disposal of Assets	100.00	0.02	100.00	0.01
NET INCOME (LOSS)	43,621.78	7.64	176,620.69	11.04
Retained Earnings, Begin.			44,074.59	2.75
Residual Equity Transfer			(25,000.00)	(1.56)
Retained Earnings, End			195,695.28	12.23

STATE OF MINNESOTA
DOCUMENTS DIVISION
Statement of Changes in Financial Position
As of 06/30/87

	Current Quarter	Year-To-Date
CASH PROVIDED		
From Operations		
Net Income (Loss)	43,621.78	176,620.69
	-----	-----
Items Added to (Deducted From) Net Income		
Decrease (Increase) in Current Assets		
Accounts Receivable	(9,845.13)	(20,172.24)
Due from General Fund	0.00	0.00
Prepaid Supplies	1,863.73	2,958.61
Inventory	(1,602.37)	(39,722.23)
Increase (Decrease) in Current Liabilities		
Salaries Payable	12,342.27	5,754.07
Accounts Payable - Trade	(5,277.92)	(1,331.80)
- Consignment	(17,314.87)	9,362.13
- Indirect Costs	0.00	0.00
Accrued Compensated Absences	866.26	3,640.26
Deferred Revenue	(32,680.04)	8,239.08
Depreciation	6,147.19	24,924.85
Losses (Gains) on Fixed Asset Sales	(100.00)	(100.00)
	-----	-----
Total Items Added (Deducted)	(45,600.88)	(6,447.27)
	-----	-----
Total Cash Provided from Operations	(1,979.10)	170,173.42
	-----	-----
OTHER CASH PROVIDED		
Proceeds from Sale of Fixed Assets	100.00	100.00
Expensing of Assets Under \$300.00	2,509.71	2,509.71
	-----	-----
Total Other Cash Provided	2,609.71	2,609.71
	-----	-----
Total Cash Provided	630.61	172,783.13
	-----	-----
CASH APPLIED		
Investment in Fixed Assets	7,049.00	20,244.20
Residual Equity Transfer	0.00	25,000.00
	-----	-----
Total Cash Applied	7,049.00	45,244.20
	-----	-----
Net Increase (Decrease) in Cash	(6,418.39)	127,538.93
	-----	-----
Cash, Beginning of Period	558,668.29	424,710.97
	-----	-----
Cash, June 30, 1987	552,249.90	552,249.90
	-----	-----

STATE OF MINNESOTA
MINNESOTA DOCUMENTS DIVISION
FOOTNOTES TO FINANCIAL STATEMENT
June 30, 1987

1. The Documents Division utilizes full accrual accounting.
2. Inventory is valued at historical cost on an average cost basis.
3. Prepaid supplies is a deposit with the Government Printing Office.
4. Depreciation is calculated on a straight line basis with zero salvage value. Useful lives are determined to be the IRS class life system's upper life limits; 12 years for office furniture, 7 years for office equipment, and 9 years for production equipment. 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.
5. Accounts payable - Consignment is due to consignment sales made for the Revisor, Public Welfare, Education, Public Safety and Housing Finance.
6. Contributions from the General Fund were established by Minnesota Laws 1979, Chapter 333, Section 56. The contributions are:

Documents	\$307,000
State Register	188,000

Total	\$495,000

7. Gross Sales includes net consignment sales for the Revisor of Statutes, Public Welfare, Education, Public Safety and Housing Finance.
8. Salaries and Benefits include wages, insurance, retirement, FICA and changes in compensated absences.
9. Printing - Miscellaneous consist of duplicating and in-house printing for promotional use.
10. Compensated Absences consist of:

Vacations Payable	35,848.77
Vested Severance Pay	6,832.28
Compensatory Time	0.00

Total	\$42,681.05

11. Residual Equity Transfer to the General Fund - The State Documents Center transferred \$100,000 to the General Fund in FY86 and an additional \$25,000 in FY87 to prevent a \$125,000 cut from the department's General Fund appropriation.
13. During FY87 the Documents Division acquired fixed at a cost of \$20,244.20 and sold, expensed or retired assets with an historical cost of \$19,623.08 and accumulated depreciation of \$17,113.37.

DOCUMENTS DIVISION

STATE REGISTER

RATE COMPARISON

<u>RATE</u>	<u>FY-88</u>	<u>FY-87</u>	<u>CHANGE</u>
Subscriptions	\$130.00/yr	\$130.00/yr	\$00.00
Billable Pages	\$79.00/pg.	\$79.00/pg.	\$00.00

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
TELECOMMUNICATIONS

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 estimated total minutes equals the rate per minute.

STATE OF MINNESOTA
TELECOMMUNICATIONS
BALANCE SHEET

REVISED 11/16/87

JUNE 30,

1987

1986

ASSETS

CURRENT ASSETS

Cash	1,115,807	559,556
Accounts Receivable	733,772	959,626
Financing Leases Receivable	154,768	191,008
Deferred Bond Issuance Cost	4,693	0

Total Current Assets	2,009,040	1,710,190
----------------------	-----------	-----------

NON-CURRENT ASSETS

Fixed Assets	526,917	515,250
Less: Accumulated Depreciation	(407,987)	(304,781)
Financing Leases Receivable	221,238	239,586

Total Non-Current Assets	340,168	450,055
--------------------------	---------	---------

TOTAL ASSETS

2,349,208	2,160,245
-----------	-----------

LIABILITIES & FUND EQUITY

CURRENT LIABILITIES

Accounts Payable	1,874,324	420,726
Salaries Payable	9,340	5,443
Compensated Absences	7,464	3,229
Due to the General Fund	0	0
Loans Payable	291,954	296,649
Deferred Revenue	5,175	14,043
Revenue Bonds Payable	37,659	9,448

Total Current Liabilities	2,225,916	749,538
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LONG-TERM LIABILITIES

Loans Payable	141,125	398,373
Revenue Bonds Payable	180,369	37,790
Compensated Absences	104	0

Total Long-Term Liabilities	321,598	436,163
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Total Liabilities	2,547,514	1,185,701
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FUND EQUITY

Contributions from the General Fund	592,000	592,000
Retained Earnings	(790,306)	382,544

Total Fund Equity	(198,306)	974,544
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TOTAL LIABILITIES & FUND EQUITY

2,349,208	2,160,245
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STATE OF MINNESOTA
TELECOMMUNICATIONS
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

	FY87		FY86	
	QUARTER ENDED 6/30/87	Y-T-O	QUARTER ENDED 6/30/86	Y-T-O
OPERATING REVENUE				
Gross Sales	1,028,568	3,878,943	1,183,637	4,051,345
Less: Cost of Goods Sold	1,234,715	4,542,053	0	0
Gross Margin	(206,147)	(663,110)	1,183,637	4,051,345
OPERATING EXPENSES				
Salaries & Benefits (Note 3)	41,312	157,910	25,277	103,965
Rents & Leases	12,279	50,466	1,400	5,600
Printing & Binding	0	0	0	276
Data Processing	12,507	55,439	9,815	37,626
Repairs	0	0	2,502	11,421
Supplies	15,058	23,485	1,041,866	3,745,717
Indirect Cost (Note 1)	17,073	68,292	0	323
Fees	0	20	20,891	85,466
Insurance	0	17	21	21
Billing Service	44,347	44,347	0	0
Amortization of Deferred Costs	659	659	0	0
Total Operating Expense	143,235	400,635	1,101,772	3,990,415
OPERATING INCOME (LOSS)	(349,382)	(1,063,745)	81,865	60,930
NON-OPERATING INCOME (EXPENSE)				
PBX Rental	25,584	102,348	25,488	102,351
PBX Depreciation	(25,799)	(103,206)	(25,318)	(103,206)
Miscellaneous	(505)	516	277	277
Total Non-Operating Income (Expense)	(720)	(342)	(153)	(578)
NET INCOME	(350,102)	(1,064,087)	81,712	60,352
RETAINED EARNINGS, BEGINNING OF PERIOD	(729,453)	382,544	300,832	322,192
ADJUSTMENT TO RETAINED EARNINGS (Note 4)	289,249	(108,763)	0	0
RETAINED EARNINGS, END OF PERIOD	(790,306)	(790,306)	382,544	382,544

STATE OF MINNESOTA
TELECOMMUNICATIONS
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR 87, 4TH QUARTER

	4TH QTR	Y-T-D
CASH PROVIDED		
From Operations:		
Net Income (Loss)	(350,102)	(1,064,067)
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	158,025	225,854
Total Decrease (Increase) in Current Assets	158,025	225,854
Increase (Decrease) in Current Liabilities:		
Accounts Payable	581,844	1,453,598
Accrued Compensated Absences	(262)	4,235
Salaries Payable	2,869	3,897
Deferred Revenue	(2,217)	(8,868)
Total Decrease (Increase) in Current Liabilities	582,234	1,452,862
Depreciation and Amortization	25,799	103,206
Amortization of Deferred Costs	659	659
Losses (Gains) on Fixed Asset Sales	0	0
Cumulative Effect of Compensated Absences	104	104
Total Items Added (Deducted)	766,821	1,782,685
Total Cash Provided From Operations	416,713	718,598
OTHER CASH PROVIDED:		
Proceeds from Bond Sales	105,766	160,476
Collection of Financing Leases Receivable	53,960	219,793
Total Other Cash Provided	159,726	380,269
TOTAL CASH PROVIDED	576,445	1,098,867
CASH APPLIED:		
Investments in Fixed Assets	(2,804)	11,667
Investment in Financing Leases Receivable	93,401	167,374
Increased in Deferred Costs	3,352	3,352
Reduction of Advances from Other Funds	0	222,699
Repayment of Revenue Bond Principal	18,224	26,761
Prior Period Adjustment to Retained Earnings	(289,249)	108,763
TOTAL CASH APPLIED	(175,076)	542,616
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	751,521	556,251
CASH AND INVESTMENTS, BEGINNING OF PERIOD	364,286	559,556
CASH AND INVESTMENTS, JUNE 30, 1987	1,115,807	1,115,807

STATE OF MINNESOTA
TELECOMMUNICATIONS
FOOTNOTES TO 4TH QUARTER FINANCIAL STATEMENT
FY87

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 SWA (Statewide Accounting System) 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 \$ 68,292 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. Minnesota Laws 1985 Special Session, Chapter 13, Section 16 increased the contribution by \$250,000 effective July 1, 1985.

All future profits of losses will be adjusted through the rate structure.

NOTE 3. ACCRUED COMPENSATED ABSENCES:

Accrued Compensated Absence is shown as an adjustment to Salary and Benefits. Fourth quarter adjustment was (\$158).

NOTE 4. NET INCOME LOSS:

~~Net Income Loss subject to change due to negotiations with the provider of the new billing system who may be held liable. The amount offered by the provider is a credit of \$398,012 to be offset against outstanding invoices.~~

NOTE 5. LEASES:

In Fiscal 1987 Telecommunications Revolving Fund acquired two PBX Systems under the State of Minnesota Lease Program in the amount of \$156,176.50. These will be financed over a five year period.

The following is a schedule by years of estimating future minimum payments under capital leases together with present value of the net minimum lease payment as of June 30, 1987.

MASTER LEASE PAYMENTS

Fiscal Year ending 1988	\$49,715.23
1989	\$49,157.28
1990	\$49,859.34
1991	\$49,010.60
1992	\$12,570.70

Total Minimum Payments	\$210,313.15
Less: Amt. Representing Interest	\$31,529.25

Present Value of Net Minimum Payments	\$178,783.90
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NOTE 6. ADJUSTMENT TO RETAINED EARNINGS:

	4TH QTR.	Y-T-D
Reduction of Revenue for unrecorded Credits.	(108,763)	(108,763)
Reduction of Cost of Goods Sold for Credits to be applied against Telephone Costs (See Note 4).	398,012	0
Total Adjustments	289,249	(108,763)

IV. FY88 TELECOMMUNICATIONS RATE SCHEDULE

Effective July 1, 1987

	<u>Unit</u>	<u>Previous Rate</u>	<u>New Rate</u>
TELPAK Usage	Miles	1.14	1.215
Intrastate Calls	Minutes	.132	.239
Interstate Calls	Minutes	.201	.254
InWATS Calls	Minutes	.200	.208
Voice Mail	Subscriptions	15.00	15.00
Consultants	Hour		45.00

F.Y. 1987 ACTUAL

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1987 ACTUAL PLAN

TABLE OF CONTENTS (Continued)b

ADMINISTRATION - AGENCY SERVICES	SCHEDULE
Nature and Extent of Services.....	5.1
Costs to be Allocated.....	5.2
Schedule of Costs to be Allocated by Function.....	5.3
Detail Allocation - Procurement.....	5.4
Detail Allocation - Central Mail.....	5.5
Detail Allocation - Inventory Management.....	5.6
Departmental Cost Allocation Summary.....	5.7
 FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION	
Nature and Extent of Services.....	6.1
Costs to be Allocated.....	6.2
Schedule of Costs to be Allocated by Function.....	6.3
Detail Allocation - Department - Administration.....	6.4
Departmental Cost Allocation Summary.....	6.5
 FINANCE - BUDGET	
Nature and Extent of Services.....	7.1
Costs to be Allocated.....	7.2
Schedule of Costs to be Allocated by Function.....	7.3
Detail Allocation - Budget Control.....	7.4
Detail Allocation - Budget Support.....	7.6
Departmental Cost Allocation Summary.....	7.7
 FINANCE - ACCOUNTING	
Nature and Extent of Services.....	8.1
Costs to be Allocated.....	8.2
Schedule of Costs to be Allocated by Function.....	8.3
Detail Allocation - Accounting Services.....	8.4
Departmental Cost Allocation Summary.....	8.5
 FINANCE - OTHER	
Nature and Extent of Services.....	9.1
Costs to be Allocated.....	9.2
Schedule of Costs to be Allocated by Function.....	9.3
Detail Allocation - Financial Reporting.....	9.4
Detail Allocation - Central Payroll.....	9.5
Detail Allocation - Single Audit.....	9.6
Detail Allocation - Cash Management.....	9.7
Departmental Cost Allocation Summary.....	9.8

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1987 ACTUAL PLAN

TABLE OF CONTENTS

SUMMARY DATA

Roll Forward Costs by Department.....	Exhibit A
Summary of Allocated Costs.....	Exhibit B
Summary of Allocation Basis.....	Exhibit C

EQUIPMENT USE CHARGE

SCHEDULE

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

ADMINISTRATION - COMMISSIONERS OFFICE AND ADMINISTRATIVE SERVICES

Nature and Extent of Services.....	2.1
Costs to be Allocated.....	2.2
Schedule of Costs to be Allocated by Function.....	2.3
Detail Allocation - Commissioner and Personnel.....	2.4
Detail Allocation - Fiscal.....	2.5
Detail Allocation - Employee Assistance.....	2.6
Departmental Cost Allocation Summary.....	2.7

ADMINISTRATION - GENERAL SERVICES

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

ADMINISTRATION - INFORMATION MANAGEMENT

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

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1987 ACTUAL PLAN

TABLE OF CONTENTS (Continued)

EMPLOYEE RELATIONS	SCHEDULE
Nature and Extent of Services.....	10.1
Costs to be Allocated.....	10.2
Schedule of Costs to be Allocated by Function.....	10.3
Detail Allocation - Personnel Administration.....	10.4
Departmental Cost Allocation Summary.....	10.5
 MEDIATION SERVICES	
Nature and Extent of Services.....	11.1
Costs to be Allocated.....	11.2
Schedule of Costs to be Allocated by Function.....	11.3
Detail Allocation - State Agencies.....	11.4
Departmental Cost Allocation Summary.....	11.5
 LEGISLATIVE AUDITOR	
Nature and Extent of Services.....	12.1
Costs to be Allocated.....	12.2
Schedule of Costs to be Allocated by Function.....	12.3
Detail Allocation - Finance Audits.....	12.4
Detail Allocation - Program Audits.....	12.5
Detail Allocation - Single Audits.....	12.6
Departmental Cost Allocation Summary.....	12.7
 TREASURER	
Nature and Extent of Services.....	13.1
Costs to be Allocated.....	13.2
Schedule of Costs to be Allocated by Function.....	13.3
Detail Allocation - Treasurer.....	13.4
Departmental Cost Allocation Summary.....	13.5
 ATTORNEY GENERAL	
Nature and Extent of Services.....	14.1
Costs to be Allocated.....	14.2
Schedule of Costs to be Allocated by Function.....	14.3
Detail Allocation - Legal Services.....	14.4
Departmental Cost Allocation Summary.....	14.5

STATE OF MINNESOTA
CENTRAL SERVICE ALLOCATION PLAN
F.Y. 1987 ACTUAL PLAN

TABLE OF CONTENTS (Continued)

PUBLIC SAFETY ADMINISTRATION	SCHEDULE
Nature and Extent of Services.....	15.1
Costs to be Allocated.....	15.2
Schedule of Costs to be Allocated by Function.....	15.3
Detail Allocation - Department - Administration.....	15.4
Departmental Cost Allocation Summary.....	15.5
 STATE AUDITOR - SINGLE AUDIT	
Nature and Extent of Services.....	16.1
Costs to be Allocated.....	16.2
Schedule of Costs to be Allocated by Function.....	16.3
Detail Allocation - Single Audit.....	16.4
Departmental Cost Allocation Summary.....	16.5
 ADMINISTRATION - COMMISSIONERS OFFICE AND ADMINISTRATIVE SERVICES (SECOND ALLOCATION)	
Nature and Extent of Services.....	17.1
Costs to be Allocated.....	17.2
Schedule of Costs to be Allocated by Function.....	17.3
Detail Allocation - Commissioner and Personnel.....	17.4
Detail Allocation - Fiscal.....	17.5
Detail Allocation - Employee Assistance.....	17.6
Departmental Cost Allocation Summary.....	17.7

STATE OF MINNESOTA
CENTRAL SERVICE ALLOCATION PLAN
F.Y. 1987 ACTUAL PLAN

TABLE OF CONTENTS (Continued)

ADMINISTRATION - GENERAL SERVICES (SECOND ALLOCATION)	SCHEDULE
Nature and Extent of Services.....	18.1
Costs to be Allocated.....	18.2
Schedule of Costs to be Allocated by Function.....	18.3
Detail Allocation - Leasing.....	18.4
Departmental Cost Allocation Summary.....	18.5
ADMINISTRATION - INFORMATION SERVICES (SECOND ALLOCATION)	
Nature and Extent of Services.....	19.1
Costs to be Allocated.....	19.2
Schedule of Costs to be Allocated by Function.....	19.3
Detail Allocation - Records Center.....	19.4
Detail Allocation - Forms Management.....	19.5
Detail Allocation - Telecommunications.....	19.6
Departmental Cost Allocation Summary.....	19.7
ADMINISTRATION - AGENCY SERVICES (SECOND ALLOCATION)	
Nature and Extent of Services.....	20.1
Costs to be Allocated.....	20.2
Schedule of Costs to be Allocated by Function.....	20.3
Detail Allocation - Procurement.....	20.4
Detail Allocation - Central Mail.....	20.5
Detail Allocation - Inventory Management.....	20.6
Departmental Cost Allocation Summary.....	20.7
FINANCE - FISCAL MANAGEMENT AND ADMINISTRATION (SECOND ALLOCATION)	
Nature and Extent of Services.....	21.1
Costs to be Allocated.....	21.2
Schedule of Costs to be Allocated by Function.....	21.3
Detail Allocation - Department - Administration.....	21.4
Departmental Cost Allocation Summary.....	21.5

STATE OF MINNESOTA
CENTRAL SERVICE ALLOCATION PLAN
F.Y. 1987 ACTUAL PLAN

TABLE OF CONTENTS (Continued)

FINANCE - BUDGET (SECOND ALLOCATION)	SCHEDULE
Nature and Extent of Services.....	22.1
Costs to be Allocated.....	22.2
Schedule of Costs to be Allocated by Function.....	22.3
Detail Allocation - Budget Control.....	22.4
Detail Allocation - Budget Support.....	22.5
Departmental Cost Allocation Summary.....	22.6
FINANCE - ACCOUNTING (SECOND ALLOCATION)	
Nature and Extent of Services.....	23.1
Costs to be Allocated.....	23.2
Schedule of Costs to be Allocated by Function.....	23.3
Detail Allocation - Accounting Services.....	23.4
Departmental Cost Allocation Summary.....	23.5
FINANCE - OTHER (SECOND ALLOCATION)	
Nature and Extent of Services.....	24.1
Costs to be Allocated.....	24.2
Schedule of Costs to be Allocated by Function.....	24.3
Detail Allocation - Financial Reporting.....	24.4
Detail Allocation - Central Payroll.....	24.5
Detail Allocation - Single Audit.....	24.6
Detail Allocation - Cash Management.....	24.7
Departmental Cost Allocation Summary.....	24.8
EMPLOYEE RELATIONS (SECOND ALLOCATION)	
Nature and Extent of Services.....	25.1
Costs to be Allocated.....	25.2
Schedule of Costs to be Allocated by Function.....	25.3
Detail Allocation - Personnel Administration.....	25.4
Departmental Cost Allocation Summary.....	25.5
MEDIATION SERVICES (SECOND ALLOCATION)	
Nature and Extent of Services.....	26.1
Costs to be Allocated.....	26.2
Schedule of Costs to be Allocated by Function.....	26.3
Detail Allocation - State Agencies.....	26.4
Departmental Cost Allocation Summary.....	26.5

STATE OF MINNESOTA
CENTRAL SERVICE ALLOCATION PLAN
F.Y. 1987 ACTUAL PLAN

TABLE OF CONTENTS (Continued)

LEGISLATIVE AUDITOR (SECOND ALLOCATION)	SCHEDULE
Nature and Extent of Services.....	27.1
Costs to be Allocated.....	27.2
Schedule of Costs to be Allocated by Function.....	27.3
Detail Allocation - Finance Audits.....	27.4
Detail Allocation - Program Audits.....	27.5
Detail Allocation - Single Audits.....	27.6
Departmental Cost Allocation Summary.....	27.7
 TREASURER (SECOND ALLOCATION)	
Nature and Extent of Services.....	28.1
Costs to be Allocated.....	28.2
Schedule of Costs to be Allocated by Function.....	28.3
Detail Allocation - Treasurer.....	28.4
Departmental Cost Allocation Summary.....	28.5
 ATTORNEY GENERAL (SECOND ALLOCATION)	
Nature and Extent of Services.....	29.1
Costs to be Allocated.....	29.2
Schedule of Costs to be Allocated by Function.....	29.3
Detail Allocation - Legal Services.....	29.4
Departmental Cost Allocation Summary.....	29.5

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

	BUILDING CODE	BUILDING CONST	PLANT MGMT	STATE REG DOCUMENTS	ELECTRNC EQUIP MICROGRPH	RENTAL	TELECOMM	MOTOR POOL	STATE PRINTER	CENTRAL STORES
ADMN-COMM OFF & AD MGM	26,975	13,874	227,952	35,421	23,952	8,644	65,324	94,408	110,433	74,143
ADMN-GENERAL SVCS	931	466	10,238	931	466	466	466	466	2,327	466
ADMN-INFORMATION SVCS	1,735	1,287	3,458	1,139	202	41	206	775	1,218	278
ADMN-AGENCY SVCS	2,032	43,206	13,902	5,718	1,203	14,201	3,537	14,126	2,467	3,980
FIN-FISC MGMT/ADM										
FIN-BUDGET	536	1,745	4,012	1,880	717	828	7,005	8,921	5,686	7,210
FIN-ACCOUNTING	1,160	853	11,915	5,781	2,122	2,506	23,583	30,348	19,041	24,121
FIN-OTHER	505	796	5,776	1,121	664	474	2,916	3,972	4,210	3,150
EMPLOYEE RELATIONS	1,952	854	19,402	2,075	1,830	244	732	1,952	6,224	1,464
MEDIATION SVCS	1	1	12	1	1			1	4	1
LEGISLATIVE AUDIT										
TREASURER	17	13	180	87	32	37	356	459	287	364
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMN			42,506							
SINGLE AUDIT		16								
IMB CREDIT	(9)		(50)	(1,445)	(68)		(2,279)	(1,349)	(144)	(105)
TOTAL PLAN ALLOCATN	35,835	63,111	339,303	52,709	31,121	27,441	101,846	154,079	151,753	115,072
F.Y. 1987 BUDGET PLAN			298,364	63,407	31,263	10,077	81,301	169,648	184,094	134,490
ROLL FRWRD ADJUSTMNT			40,939	(10,698)	(142)	17,364	20,545	(15,569)	(32,341)	(19,418)

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

	FEDERAL SURPLUS	RESOURCE RECOVERY	COMMUTER VANS	IMB	ADDRESS INSERT	MOVERS & DELIVERY	CENTRAL MAINT RE	CAPITOL PRKNG	PROC LOCAL GOVT	SUR RCDS	MGMT LOCAL GO
ADMN-COMM OFF & AD MGM	15,183	3,717	3,223	347,094	12,593	13,197	12,503	8,676	1,499		3,100
ADMN-GENERAL SVCS				1,861	466				1,396		
ADMN-INFORMATION SVCS	450	100	12	20,524		19		142			
ADMN-AGENCY SVCS	481	94	340	38,255	269	307	238	678	78		168
FIN-FISC MGMT/ADM											
FIN-BUDGET	665	244	284	5,099	357	429	643	882	180		122
FIN-ACCOUNTING	2,114	496	805	14,625	1,057	1,304	2,040	2,520	102		245
FIN-OTHER	415	97	174	7,810	557	387	349	528	40		78
EMPLOYEE RELATIONS	977	244	122	30,384	977	977	732	244	122		244
MEDIATION SVCS				20	1	1					
LEGISLATIVE AUDIT											
TREASURER	32	7	12	221	16	19	30	38	2		4
ATTY GEN-GEN SUPP											
PUBLIC SAFETY-ADMN											
SINGLE AUDIT											
IMB CREDIT			(4)					(147)			
TOTAL PLAN ALLOCATN	20,317	4,999	4,968	465,893	16,293	16,640	16,535	13,561	3,419		3,961
F.Y. 1987 BUDGET PLAN	14,688	9,053	5,183	412,577	13,285	16,470	10,491	23,694	2,151		2,168
ROLL FRWRD ADJUSTMNT	5,629	(4,054)	(215)	53,316	3,008	170	3,054	(10,133)	1,268		1,793

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

	STATE SURPLUS	MGMT ANAL SPEC FUND	IISAC	911 EMRGNCY	RISK MGMT	ADMIN OTHER	ANIMAL AGRICLTRE	HEALTH BD	ARTS BOARD	AUDITOR
ADMN-COMM OFF & AD MGM		5,598	1,506	2,803	639	62,016	3,410	268	114	812
ADMN-GENERAL SVCS					466		5,584		466	931
ADMN-INFORMATION SVCS		207		131,540		30	31,930	3,392	1,148	5,744
ADMN-AGENCY SVCS	28	228			342	6,400	106,244	1,395	7,960	3,525
FIN-FISC MGMT/ADM										
FIN-BUDGET		290	80	234	176	3,586	37,135	1,959	3,647	1,963
FIN-ACCOUNTING		652	104	633	261	10,108	62,613	2,845	3,835	6,223
FIN-OTHER		155	34	98	51	1,220	18,380	1,771	766	3,047
EMPLOYEE RELATIONS		488	122	122		122	51,250	4,027	1,708	12,203
MEDIATION SVCS							31	3	1	7
LEGISLATIVE AUDIT							5,845			11,809
TREASURER		10	2	9	4	153	945	43	58	94
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMN										
SINGLE AUDIT						1	35	2	19	
IMB CREDIT		(46)		(10)			(1,313)	(48)		(112)
TOTAL PLAN ALLOCATN	28	8,582	1,848	135,429	1,939	83,636	322,089	15,657	19,722	46,246
F.Y. 1987 BUDGET PLAN	2,151	3,227	4,785	243,263			348,737	16,319	16,937	37,191
ROLL FRWRD ADJUSTMNT	(2,123)	5,355	(2,937)	(107,834)			(26,648)	(662)	2,785	9,055

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

	CAP AREA	CHARITBLE		COMM		EDUC	EDUC	EDUC	ENERGY	
	ARCHITECT	GAMBLING	COMMERCE	COLL BD	CORRECTNS	CENT OFF	FBLT SCHL	VO-TECH	ECON DVLP	GOVERNOR
ADMN-COMM OFF & AD MGM	57	98	1,803	16,766	15,053	3,037	1,518	771	1,721	23,885
ADMN-GENERAL SVCS		1,396	2,792	8,841	14,425	4,653		1,861	7,911	931
ADMN-INFORMATION SVCS	138	1,206	18,577	91,924	71,204	33,972	3,007	5,841	28,818	7,925
ADMN-AGENCY SVCS	748	2,239	13,465	191,201	129,903	48,270	9,376	14,072	64,935	4,751
FIN-FISC MGMT/ADM										
FIN-BUDGET	433	1,373	36,891	49,326	58,267	53,353	4,771	15,228	15,896	1,490
FIN-ACCOUNTING	972	2,567	59,413	155,273	148,579	117,354	7,281	24,290	44,279	3,925
FIN-OTHER	244	566	11,825	56,687	65,950	24,555	4,950	4,982	10,708	1,288
EMPLOYEE RELATIONS	854	1,464	27,090	251,980	226,232	45,637	22,819	11,593	25,869	4,392
MEDIATION SVCS		1	17	142	144	26	15	6	14	
LEGISLATIVE AUDIT			59,944	160,633	19,412	117,956		17,360	27,470	18,727
TREASURER	14	38	897	2,344	2,243	2,294	110	366	668	60
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMN										
SINGLE AUDIT				150	48	5,329		683	1,311	
IMB CREDIT		(857)	(2,279)	(789)	(4,220)	(4,841)	(90)	(183)	(847)	(31)
TOTAL PLAN ALLOCATN	3,460	10,091	230,435	984,478	747,240	451,595	53,757	96,870	228,753	67,343
F.Y. 1987 BUDGET PLAN	3,366	18,383	286,972	952,501	850,648	515,762	61,411	74,056	315,155	59,058
ROLL FRWRD ADJUSTMNT	94	(8,292)	(56,537)	31,977	(103,408)	(64,167)	(7,654)	22,814	(86,402)	8,285

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

	HNDICPPD COUNCIL	HEALTH	MEDICAL EXAMNR BD	NURSING BOARD	PHARMACY BOARD	DENTISTRY BOARD	CHROPRCTR BOARD	PSYCHOLGY BOARD	OPTOMETRY BOARD	NURSING HOME BD
ADMN-COMM OFF & AD MGM	82	5,748	98	129	57	41	16	16	8	16
ADMN-GENERAL SVCS		3,258	466	466	466	466	466	466	466	466
ADMN-INFORMATION SVCS	764	61,144	875	2,084	845	913	162	192	120	199
ADMN-AGENCY SVCS	1,332	70,495	1,005	1,357	356	800	200	357	362	182
FIN-FISC MGMT/ADM										
FIN-BUDGET	1,455	70,631	1,289	1,672	873	871	488	512	298	444
FIN-ACCOUNTING	1,780	86,739	3,545	4,736	2,249	2,244	901	1,282	616	914
FIN-OTHER	418	27,272	708	945	405	368	145	202	93	147
EMPLOYEE RELATIONS	1,220	86,393	1,464	1,952	854	610	244	244	122	244
MEDIATION SVCS	1	55	1	1						
LEGISLATIVE AUDIT	10,057	59,228	10,545	8,213	4,190	3,931	3,337	2,773	4,312	3,139
TREASURER	27	1,310	54	72	34	33	13	19	9	14
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMN										
SINGLE AUDIT		1,553								
IMB CREDIT	(21)	(2,610)		(1,600)	(175)		(30)			
TOTAL PLAN ALLOCATN	17,115	471,216	19,456	20,027	10,154	10,277	5,942	6,063	6,406	5,765
F.Y. 1987 BUDGET PLAN	9,457	482,201	8,444	11,419	5,454	6,294	2,698	2,665	2,172	2,814
ROLL FRWRD ADJUSTMNT	7,658	(10,985)	11,012	8,608	4,700	3,983	3,244	3,398	4,234	2,951

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

	PODIATRY BOARD	VET MED BOARD	HEARING EXAMINER	HIGHER ED COORD BD	HIGHER ED FAC AUTH	HOUSING FINANCE	HUMAN RIGHTS	HUMAN SVC CENT OFF	HUMAN SVC INST	INDIAN AFFAIRS
ADMN-COMM OFF & AD MGM		8	389	569	16	942	528	6,195	45,606	73
ADMN-GENERAL SVCS		466	2,792	466		1,861	5,119	14,425	12,099	466
ADMN-INFORMATION SVCS	74	144	4,853	4,712		19,119	9,721	85,180	68,705	536
ADMN-AGENCY SVCS	38	253	8,358	12,867	45	10,905	3,867	100,443	126,273	513
FIN-FISC MGMT/ADM										
FIN-BUDGET	225	367	2,455	7,766	69	8,219	3,509	60,152	55,138	1,872
FIN-ACCOUNTING	388	676	7,241	13,998	47	17,068	3,964	126,294	117,727	1,568
FIN-OTHER	45	107	2,001	8,568	55	5,253	1,964	42,795	214,598	398
EMPLOYEE RELATIONS		122	5,857	8,541	244	14,155	7,931	93,104	685,407	1,098
MEDIATION SVCS			1	3		8	5	55	469	
LEGISLATIVE AUDIT	1,950	3,017		7,741		20,845	15,664	116,114	68,522	
TREASURER	6	10	109	2,580	1	258	60	6,070	1,778	23
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMN										
SINGLE AUDIT				68		2,088	.13	35,681		3
IMB CREDIT		(48)	(51)	(394)		(180)	(10)	(157,771)	(415)	
TOTAL PLAN ALLOCATN	2,726	5,122	34,005	67,485	477	100,541	52,335	528,737	1,395,907	6,550
F.Y. 1987 BUDGET PLAN	998	2,135	40,501	71,653	590	94,377	57,592	881,578	1,510,389	19,414
ROLL FRWRD ADJUSTMNT	1,728	2,987	(6,496)	(4,168)	(113)	6,164	(5,257)	(352,841)	(114,482)	(12,864)

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

	INVTMNT BOARD	IRON RNGE RESOURCES	JOB & TRAINING	LABOR & INDUSTRY	LIEUT GOVERNOR	MILITARY AFFAIRS	MUNICIPAL BOARD	NATURAL RESOURCES	BOXING BOARD	BARBERS BOARD
ADMN-COMM OFF & AD MGM	203	1,039	16,555	2,785	57	2,322	33	17,749	16	24
ADMN-GENERAL SVCS	466	1,861	31,177	1,861	466	466	466	23,732		
ADMN-INFORMATION SVCS	2,472	12,107	175,650	52,348	717	48,203	1,112	124,244	184	466
ADMN-AGENCY SVCS	2,893	26,666	146,653	22,118	575	10,662	1,378	336,214	58	366
FIN-FISC MGMT/ADM										
FIN-BUDGET	2,238	11,041	65,137	29,866	335	15,220	809	135,383	430	1,031
FIN-ACCOUNTING	2,381	25,968	314,564	102,230	636	20,497	1,112	304,721	557	1,572
FIN-OTHER	851	5,646	91,416	21,950	194	11,904	232	114,890	113	255
EMPLOYEE RELATIONS	3,050	15,619	248,806	41,854	854	34,899	488	266,744	244	366
MEDIATION SVCS	1	8	147	24		26		185		
LEGISLATIVE AUDIT	105,518	19,412	147,994	21,449	5,836	7,138	5,699	40,351	1,234	2,468
TREASURER	36	392	4,750	1,544	9	310	17	4,601	8	23
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMN										
SINGLE AUDIT		11	7,928	80		287		489		
IMB CREDIT	(1)	(29)	(15,903)	(601)		(28)	(10)	(13,908)		(2)
TOTAL PLAN ALLOCATN	120,108	119,741	1,234,874	297,508	9,679	151,906	11,336	1,355,395	2,844	6,569
F.Y. 1987 BUDGET PLAN	121,994	109,563	1,379,969	943,331	1,077	134,531	12,303	1,362,941	1,834	5,060
ROLL FRWRD ADJUSTMNT	(1,886)	10,178	(145,095)	(645,823)	9,602	17,375	(967)	(7,546)	1,010	1,509

Labor and Industry - Workers Compensation was previously a central service cost and allocated additions from other central service agencies were added to Labor and Industry administrative costs in Schedule 14.2. The amount of 934,331 shown in Schedule A of the 1987 budget plan represents the administrative costs of the department allocated to itself. It is not an allocation of central services costs. A roll forward adjustment of (\$645,823) for Labor and Industry should be zero for statewide indirect cost purposes. The Department of Employee Relations now handles Workers compensation benefits for state employees and departments are billed for the cost of this service.

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

	ELCTRCY	ARCH-ENG	ABSTCTRS	ACCONTNCY	PEACE OFF		POLLUTN	PUB EMP	PUBLIC	PUBLIC
	BOARD	BOARD	BOARD	BOARD	BOARD	PLANNING	CONTROL	RET ASSN	SAFETY	SERVICE
ADMN-COMM OFF & AD MGM	146	41		33	73	869	3,597	520	13,697	885
ADMN-GENERAL SVCS	931				466	1,861	3,722	466	44,672	2,792
ADMN-INFORMATION SVCS	3,223	343	51	380	998	8,516	32,754	3,580	111,351	7,899
ADMN-AGENCY SVCS	1,601	417	55	1,297	1,014	12,483	32,638	22,247	244,705	13,386
FIN-FISC MGMT/ADM										
FIN-BUDGET	3,369	1,944	215	1,567	1,417	6,276	23,134	2,713	110,035	7,701
FIN-ACCOUNTING	5,267	3,114	194	2,477	2,654	11,986	35,430	7,746	571,779	9,467
FIN-OTHER	1,046	485	23	376	493	3,939	16,228	6,834	112,144	3,478
EMPLOYEE RELATIONS	2,197	610		488	1,098	13,057	54,056	7,809	205,855	13,300
MEDIATION SVCS	1					8	33	5	129	10
LEGISLATIVE AUDIT		3,611	1,524	1,859			33,921	29,210	50,771	
TREASURER	80	47	3	37	40	181	534	4,402	8,633	143
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMN									2,347,776	
SINGLE AUDIT						59	346		229	61
IMB CREDIT	(431)	(277)		(246)	(66)	(365)	(243)	(20)	(169,662)	(40)
TOTAL PLAN ALLOCATN	17,430	10,335	2,065	8,268	8,187	58,870	236,150	85,512	3,652,114	59,082
F.Y. 1987 BUDGET PLAN	18,261	7,563	581	6,415	9,574	90,392	262,739	84,998	3,619,745	47,124
ROLL FRWRD ADJUSTMNT	(831)	2,772	1,484	1,853	(387)	(31,522)	(26,589)	514	32,369	11,958

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

	PUBLIC UTIL COMM	RACING COMM	REVENUE	SECRTRY OF STATE	SENTENCE GUIDLNS	STATE RETRMNT	STATE UNIV SYST	TEACHRS RETRMNT	TRANSPRTN REG BD	
ADMN-COMM OFF & AD MGM	252	38	8,274	358	33	309	34,474	389	40,011	65
ADMN-GENERAL SVCS	931		11,168	931	466		9,772	931	14,425	931
ADMN-INFORMATION SVCS	1,819	1,189	69,498	5,497	209	2,137	242,333	3,126	187,785	418
ADMN-AGENCY SVCS	2,079	2,213	92,074	5,323	315	5,983	395,263	9,149	425,662	420
FIN-FISC MGMT/ADM										
FIN-BUDGET	1,831	2,418	42,390	5,031	456	2,202	77,863	1,161	71,260	148
FIN-ACCOUNTING	2,585	4,204	86,560	12,304	577	5,145	183,524	3,462	282,029	567
FIN-OTHER	938	704	71,759	2,533	164	5,172	99,835	5,278	172,399	254
EMPLOYEE RELATIONS	3,782	1,464	124,342	5,369	488	4,637	518,113	5,857	601,334	977
MEDIATION SVCS	2	1	78	3		3	294	3	394	
LEGISLATIVE AUDIT		822	102,150	12,144		33,477	101,200	24,685	90,692	
TREASURER	39	64	38,513	186	9	3,604	2,771	3,700	4,258	8
ATTY GEN-GEN SUPP										
PUBLIC SAFETY-ADMN										
SINGLE AUDIT							141		12,485	
IMB CREDIT		(1,385)	(194,476)	(389)	(494)	(9,574)	(1,953)	(2,970)	(56,222)	
TOTAL PLAN ALLOCATN	14,258	11,792	452,330	49,290	2,223	53,095	1,663,630	54,771	1,846,512	3,798
F.Y. 1987 BUDGET PLAN	12,374	21,050	590,836	38,452	3,300	71,423	1,530,441	73,846	1,862,822	3,765
ROLL FRWRD ADJUSTMNT	1,884	(9,258)	(138,506)	12,838	(1,077)	(18,328)	133,189	(19,075)	(16,310)	23

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

	UNIV OF MINN	VETERANS AFFAIRS	WORLD TRADE CEN	ZOO	OTHER	TOTAL
ADMN-COMM OFF & AD MGM		2,882	57	1,494	6,418	1,461,081
ADMN-GENERAL SVCS	466	1,396		1,861	11,608	286,174
ADMN-INFORMATION SVCS		7,212	738	9,113	96,586	1,942,789
ADMN-AGENCY SVCS		14,796	328	11,365	51,031	2,983,797
FIN-FISC MGMT/ADM						0
FIN-BUDGET	3,578	22,514	612	11,594	48,863	1,263,630
FIN-ACCOUNTING	957	30,636	1,118	29,082	66,453	3,325,477
FIN-OTHER	113	13,978	275	7,696	22,026	1,343,404
EMPLOYEE RELATIONS		43,318	854	22,452	96,524	4,010,435
MEDIATION SVCS		31		15	8	2,459
LEGISLATIVE AUDIT	33,141		17,980	21,042	725,627	2,423,689
TREASURER	14	463	17	439	1,547	106,467
ATTY GEN-GEN SUPP					3,002,512	3,002,512
PUBLIC SAFETY-ADMN						2,390,282
SINGLE AUDIT		110		1	240	69,467
IMB CREDIT		(13)	(167)	(230)	(2,768)	(657,638)
TOTAL PLAN ALLOCATN	38,259	137,323	21,812	115,924	4,126,675	23,954,025
F.Y. 1987 BUDGET PLAN	26,027	152,114	7,301	112,006	9,148,077	30,393,939
ROLL FRWRD ADJUSTMNT	12,242	(14,791)	14,511	3,918	(5,021,402)	(6,609,486)

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	1.4 EQUIPMENT USE CHG	2.7 ADMN ADM SVCS	3.5 ADMN GEN SVCS	4.7 ADMN INFOR SVCS	5.7 ADMN AGENCY SVCS	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
DEPARTMENTS							
EQUIPMENT USE CHG	(275,018)						
ADMN-ADMIN SVCS	10,263	(2,211,758)					
ADMN-GEN SVCS	8,537	32,365	(4,362,287)				
ADMN-INFORMATION SVCS	68,957	63,494	2,319	(2,817,440)			
ADMN-AGENCY SVCS	11,815	148,817	2,319	15,416	(3,120,477)		
FIN-FISC MGMT/ADM	26,982	857	3,247	32,048	16,586	(890,815)	
FIN-BUDGET						210,030	(1,652,268)
FIN-ACCOUNTING						376,605	
FIN-OTHER						188,302	
EMPLOYEE RELATIONS	19,437	690	928	5,521	7,935		5,453
MEDIATION SVCS	17,331	167	464	2,209	2,909		1,669
LEGISLATIVE AUDIT	23,980	460	464	4,846	2,686		1,685
TREASURER	15,809	56	464	4,950	1,502		363
ATTY GEN-GEN SUPP	71,907	2,285	5,566	40,397	25,466		10,836
PUBLIC SAFETY-ADMN							
SINGLE AUDIT							
ISB CREDIT							
ADMN-ADMIN SVCS		74,473	4,174	5,086	5,815		2,548
ADMN-GEN SVCS			464	2,782	697		456
ADMN-INFORMATION SVCS				75,416	9,585		1,562
ADMN-AGENCY SVCS					4,313		5,500
FIN-FISC MGMT/ADM						115,878	11,925
FIN-BUDGET							
FIN-ACCOUNTING							
FIN-OTHER							
EMPLOYEE RELATIONS							
MEDIATION SVCS							
LEGISLATIVE AUDIT							
TREASURER							
ATTY GEN-GEN SUPP							
SINGLE AUDIT							
ADMINISTRATION							
BUILDING CODE		22,895	928	1,668	2,006		520
BUILDING CONST		11,768	464	1,240	42,640		1,690
PLANT MANAGEMENT		194,025	10,204	3,326	13,721		3,890
STATE REG-DOCUMNTS		30,228	928	1,095	5,643		1,823
MICROGRAPHICS		20,405	464	194	1,187		695
ELECT EQUIP RENT		7,399	464	39	14,015		803
TELECOMMUNICATIONS		56,007	464	198	3,491		6,793
MOTOR POOL		80,868	464	746	13,941		8,651
STATE PRINTER		94,263	2,319	1,173	2,436		5,513
CENTRAL STORES		63,515	464	267	3,928		6,992
FEDERAL SURPLUS		12,950		433	475		644
RESOURCE RECOVERY		3,170		96	93		237

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	1.4 EQUIPMENT USE CHG	2.7 ADMN ADM SVCS	3.5 ADMN GEN SVCS	4.7 ADMN INFOR SVCS	5.7 ADMN AGNCY SVCS	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
COMMUTER VAN		2,756		12	336		275
IMB		295,363	1,855	19,737	37,754		4,944
ADDRESS & INSERT		10,727	464		265		346
MOVERS & DELIVERY		11,245		18	303		416
CENTRAL MNTNCE		10,670			235		623
CAPITOL PARKING		7,427		137	670		855
PROC SUR-LOCAL GOVT		1,277	1,391		77		174
RECDS MGMT-LOCAL GOVT		2,641			166		118
STATE SURPLUS					28		
MGMT ANAL-SPEC FD		5,622		199	225		281
IISAC		1,283					77
911 EMERGENCY		2,396		126,483			226
RISK MGMT		548	464		338		171
OTHER		52,396		29	6,316		3,477
AGRICULTURE		2,926	5,566	30,715	104,852		36,394
ANIMAL HEALTH BOARD		230		3,264	1,377		1,917
ARTS BOARD		98	464	1,105	7,856		3,559
AUDITOR		697	928	5,526	3,480		1,892
CAPITOL AREA ARCH PLAN		49		133	739		419
CHARITABLE GAMBLING		84	1,391	1,160	2,210		1,347
COMMERCE		1,547	2,783	17,874	13,289		36,315
COMMUNITY COLLEGE BD		14,388	8,812	88,417	188,699		47,837
CORRECTIONS		12,918	14,378	68,488	128,202		56,010
EDUCATION-CENT OFF		2,606	4,638	32,682	47,638		51,727
EDUCATN-FARIBLT SCHLS		1,303		2,891	9,253		4,625
EDUCATION-VO-TECH		662	1,855	5,617	13,888		14,761
ENERGY, ECON DVLP		1,477	7,885	27,712	64,084		15,335
GOVERNOR		20,183	928	7,621	4,689		1,444
HANDICAPPED COUNCIL		70		735	1,314		1,428
HEALTH		4,933	3,247	58,828	69,572		69,153
HEALTH LIC BDS							
MEDICAL EXAMINERS		84	464	842	992		1,253
NURSING		111	464	2,006	1,339		1,625
PHARMACY		49	464	813	352		848
DENTISTRY		35	464	878	790		846
CHIROPRACTORS		14	464	156	198		474
PSYCHOLOGY		14	464	185	353		498
OPTOMETRY		7	464	115	358		290
NURSING HOME ADM		14	464	191	180		431
PODIATRY				71	38		219
VETRNRY MEDICINE		7	464	138	250		356
HEARING EXAMINER		334	2,783	4,671	8,249		2,380
HIGHER ED COORD BD		488	464	4,531	12,699		7,578
HIGHER ED FAC AUTH		14			44		67
HOUSING FINANCE		808	1,855	18,398	10,762		7,985
HUMAN RIGHTS		453	5,102	9,353	3,816		3,441
HUMAN SVCS-CENT OFF		5,316	14,378	81,954	99,127		58,528
HUMAN SVCS-INST		39,136	12,059	66,095	124,621		53,563

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	1.4 EQUIPMENT USE CHG	2.7 ADMN ADM SVCS	3.5 ADMN GEN SVCS	4.7 ADMN INFOR SVCS	5.7 ADMN AGENCY SVCS	6.5 FINANCE FIS MGT/ADM	7.7 FINANCE BUDGET
DEPARTMENTS							
INDIAN AFFAIRS		63	464	515	506		1,830
INVESTMENT BOARD		174	464	2,378	2,855		2,169
IRON RANGE RESRCS		892	1,855	11,642	26,316		10,659
JOBS & TRAINING		14,206	31,074	168,955	144,733		62,173
LABOR & INDUSTRY		2,390	1,855	50,383	21,828		28,785
LIEUTENANT GOVERNOR		49	464	690	567		324
MILITARY AFFAIRS		1,993	464	46,371	10,523		14,962
MUNICIPAL BOARD		28	464	1,070	1,360		794
NATURAL RESOURCES		15,231	23,654	119,492	331,816		130,901
NON-HEALTH LIC BDS							
BOXING		14		177	58		422
BARBERS		21		448	362		1,014
ELECTRICITY		125	928	3,102	1,580		3,315
ARCHITECTS & ENG		35		330	412		1,914
ABSTRACTORS				49	55		210
ACCOUNTANCY		28		366	1,280		1,542
PEACE OFFICERS		63	464	960	1,001		1,391
PLANNING		746	1,855	8,191	12,319		6,084
POLLUTION CONTROL		3,087	3,710	31,502	32,211		22,382
PUB EMP RET ASSN		446	464	3,444	21,955		2,631
PUBLIC SAFETY		11,754	44,525	107,088	241,499		104,634
PUBLIC SERVICE		759	2,783	7,599	13,211		7,553
PUBLIC UTIL COMM		216	928	1,749	2,052		1,799
RACING COMMISSION		84		1,143	2,184		2,328
REVENUE		7,100	11,131	66,857	90,867		41,180
SECRTRY OF STATE		307	928	5,292	5,253		4,890
SENTENCE GUIDLNS		28	464	201	311		440
STATE RETIREMENT		265		2,057	5,905		2,135
STATE UNIV SYST		29,583	9,740	233,099	390,093		76,139
TEACHERS RETIREMENT		334	928	3,007	9,029		1,126
TRANSPORTATION		34,335	14,378	180,598	420,090		68,067
TRANSPORTATION REG BD		56	928	402	415		141
UNIV OF MINN			464				3,471
VETERANS AFFAIRS		2,473	1,391	6,937	14,602		22,135
WORLD TRADE CENTER		49		710	324		591
ZOO		1,282	1,855	8,764	11,216		11,207
OTHER		5,504	11,583	92,883	50,348		47,728
DIRECT BILLINGS			3,076,345	692,955			
GENERAL GOV'T		641,475	980,299	67,108	98,248		386,426
TOTAL	0	0	0	0	0	0	0

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	8.5 FINANCE ACCOUNTING	9.8 FINANCE OTHER	10.5 EMPLOYEE RELATIONS	11.5 MEDIATN SVCS	12.7 LEGIS AUDITOR	13.5 TREASURER	14.5 ATTORNEY GENERAL
DEPARTMENTS							
EQUIPMENT USE CHG							
ADMN-ADMIN SVCS							
ADMN-GEN SVCS							
ADMN-INFORMATION SVCS							
ADMN-AGENCY SVCS							
FIN-FISC MGMT/ADM							
FIN-BUDGET							
FIN-ACCOUNTING	(3,513,434)						
FIN-OTHER		(1,921,799)					
EMPLOYEE RELATIONS	13,626	3,803	(4,954,572)				
MEDIATION SVCS	2,236	711	2,909	(1,296,320)			
LEGISLATIVE AUDIT	2,263	1,591	8,000		(2,828,869)		
TREASURER	720	196	970	1	66,940	(462,110)	
ATTY GEN-GEN SUPP	24,026	9,652	39,756	8	17,113	374	(15,927,993)
PUBLIC SAFETY-ADMN SINGLE AUDIT							
ISB CREDIT							
ADMN-ADMIN SVCS	4,232	1,613	5,939	3	128,894	66	133,423
ADMN-GEN SVCS	895	417	3,151	1		14	
ADMN-INFORMATION SVCS	4,166	1,348	4,727	1		65	
ADMN-AGENCY SVCS	17,071	3,442	6,666	4		265	
FIN-FISC MGMT/ADM	37,784	7,905	14,908	6	36,181	588	12,682
FIN-BUDGET					4,596		
FIN-ACCOUNTING					60,292		
FIN-OTHER					80,149		
EMPLOYEE RELATIONS			11,999	2	6,866	212	28,027
MEDIATION SVCS					269	35	
LEGISLATIVE AUDIT					42,940	35	22
TREASURER						11	4,116
ATTY GEN-GEN SUPP							6,048,531
SINGLE AUDIT							
ADMINISTRATION							
BUILDING CODE	1,113	475	1,939	1		17	
BUILDING CONST	818	748	848	1		13	
PLANT MANAGEMENT	11,429	5,424	19,272	12		178	
STATE REG-DOCUMENTS	5,545	1,053	2,061	1		86	
MICROGRAPHICS	2,035	624	1,818	1		32	
ELECT EQUIP RENT	2,404	445	242			37	
TELECOMMUNICATIONS	22,621	2,737	727			352	
MOTOR POOL	29,110	3,729	1,939	1		453	
STATE PRINTER	18,264	3,952	6,182	4		284	
CENTRAL STORES	23,137	2,957	1,454	1		360	
FEDERAL SURPLUS	2,028	390	970			32	
RESOURCE RECOVERY	476	92	242			7	

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	8.5 FINANCE ACCOUNTING	9.8 FINANCE OTHER	10.5 EMPLOYEE RELATIONS	11.5 MEDIATN SVCS	12.7 LEGIS AUDITOR	13.5 TREASURER	14.5 ATTORNEY GENERAL
COMMUTER VAN	772	163	121			12	
IMB	14,029	7,334	30,180	20		218	
ADDRESS & INSERT	1,014	523	970	1		16	
MOVERS & DELIVERY	1,251	364	970	1		19	
CENTRAL MNTNCE	1,957	327	727			30	
CAPITOL PARKING	2,417	496	242			38	
PROC SUR-LOCAL GOVT	98	37	121			2	
RECDs MGMT-LOCAL GOV	235	73	242			4	
STATE SURPLUS							
MGMT ANAL-SPEC FD	625	145	485			10	
IISAC	100	32	121			2	
911 EMERGENCY	607	92	121			9	
RISK MGMT	250	48				4	
OTHER	9,696	1,145	121			151	
AGRICULTURE	60,059	17,258	50,907	31	5,747	934	
ANIMAL HEALTH BOARD	2,729	1,663	4,000	3		42	
ARTS BOARD	3,679	719	1,697	1		57	
AUDITOR	5,969	2,861	12,121	7	11,603	93	
CAPITOL AREA ARCH PLAN	932	229	848			14	
CHARITABLE GAMBLING	2,462	532	1,454	1		38	
COMMERCE	56,990	11,103	26,908	17	58,900	886	
COMMUNITY COLLEGE BD	148,941	53,233	250,291	142	157,980	2,316	
CORRECTIONS	142,520	61,933	224,716	144	19,074	2,216	
EDUCATION-CENT OFF	112,568	23,055	45,331	26	115,997	2,266	
EDUCATN-FARIBLT SCHLS	6,984	4,648	22,666	15		109	
EDUCATION-VO-TECH	23,299	4,678	11,515	6	17,089	362	
ENERGY, ECON DVLP	42,473	10,055	25,696	14	27,044	660	
GOVERNOR	3,765	1,209	4,363		18,401	59	
HANDICAPPED COUNCIL	1,707	392	1,212	1	9,882	27	
HEALTH	83,202	25,610	85,814	55	58,297	1,294	
HEALTH LIC BDS							
MEDICAL EXAMINERS	3,400	665	1,454	1	10,361	53	
NURSING	4,543	887	1,939	1	8,070	71	
PHARMACY	2,157	380	848		4,117	34	
DENTISTRY	2,152	346	606		3,863	33	
CHIROPRACTORS	864	136	242		3,279	13	
PSYCHOLOGY	1,230	190	242		2,725	19	
OPTOMETRY	591	87	121		4,237	9	
NURSING HOME ADM	877	138	242		3,084	14	
PODIATRY	372	43			1,916	6	
VETRNRY MEDICINE	648	100	121		2,964	10	
HEARING EXAMINER	6,946	1,878	5,818	1		108	
HIGHER ED COORD BD	13,427	8,047	8,484	3	7,606	2,549	
HIGHER ED FAC AUTH	45	52	242			1	
HOUSING FINANCE	16,372	4,933	14,060	8	20,482	255	
HUMAN RIGHTS	3,802	1,844	7,878	5	15,391	59	
HUMAN SVCS-CENT OFF	121,143	40,191	92,480	55	114,307	5,996	
HUMAN SVCS-INST	112,926	201,551	680,814	468	67,329	1,756	

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	8.5 FINANCE ACCOUNTING	9.8 FINANCE OTHER	10.5 EMPLOYEE RELATIONS	11.5 MEDIATN SVCS	12.7 LEGIS AUDITOR	13.5 TREASURER	14.5 ATTORNEY GENERAL
DEPARTMENTS							
INDIAN AFFAIRS	1,504	374	1,091			23	
INVESTMENT BOARD	2,284	799	3,030	1	103,681	36	
IRON RANGE RESRCS	24,909	5,302	15,514	8	19,074	387	
JOBS & TRAINING	301,735	85,843	247,139	147	145,564	4,692	
LABOR & INDUSTRY	98,061	20,609	41,574	24	21,077	1,525	
LIEUTENANT GOVERNOR	610	182	848		5,734	9	
MILITARY AFFAIRS	19,661	11,179	34,665	26	7,033	306	
MUNICIPAL BOARD	1,067	218	485		5,600	17	
NATURAL RESOURCES	292,294	107,890	264,956	185	39,718	4,545	
NON-HEALTH LIC BDS							
BOXING	534	105	242		1,213	8	
BARBERS	1,508	240	364		2,425	23	
ELECTRICITY	5,052	982	2,182	1		79	
ARCHITECTS & ENG	2,987	455	606		3,548	46	
ABSTRACTORS	186	22			1,497	3	
ACCOUNTANCY	2,376	353	485		1,827	37	
PEACE OFFICERS	2,546	463	1,091			40	
PLANNING	11,497	3,699	12,969	8		179	
POLLUTION CONTROL	33,985	15,239	53,694	33	33,419	528	
PUB EMP RET ASSN	7,430	6,418	7,757	5	28,701	4,349	
PUBLIC SAFETY	548,460	105,293	204,475	129	49,887	8,528	
PUBLIC SERVICE	9,081	3,265	13,211	10		141	
PUBLIC UTIL COMM	2,480	881	3,757	2		39	
RACING COMMISSION	4,033	661	1,454	1	808	63	
REVENUE	83,030	67,392	123,509	78	100,372	38,046	
SECRTRY OF STATE	11,802	2,379	5,333	3	11,933	184	
SENTENCE GUIDLNS	553	153	485			9	
STATE RETIREMENT	4,935	4,857	4,606	3	32,894	3,560	
STATE UNIV SYST	176,039	93,757	514,641	294	99,593	2,737	
TEACHERS RETIREMENT	3,321	4,956	5,818	3	24,255	3,655	
TRANSPORTATION	270,527	161,907	597,304	394	89,149	4,206	
TRANSPORTATION REG BD	544	238	970			8	
UNIV OF MINN	918	106			32,564	14	
VETERANS AFFAIRS	29,387	13,126	43,028	31		457	
WORLD TRADE CENTER	1,072	258	848		17,667	17	
ZOO	27,896	7,226	22,302	15	20,676	434	
OTHER	63,746	20,692	95,881	8	714,975	1,522	(1,416,492)
DIRECT BILLINGS			852,858				6,818,779
GENERAL GOV'T	216,560	629,551	19,130	1,293,836		355,268	4,298,905
TOTAL	0	0	0	0	0	0	0

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	15.5 PUBLIC SAFETY-ADMN	16.5 STATE AUD SINGLE AUD	H-8 IMB CREDIT	17.7 ADMN ADMN SVCS	18.5 ADMN GEN SVCS	19.7 ADMIN INF SVCS	20.7 ADMN AGNCY SVCS	21.5 FINANCE FIS MGT/ADM
DEPARTMENTS								
EQUIPMENT USE CHG								
ADMN-ADMIN SVCS								
ADMN-GEN SVCS								
ADMN-INFORMATION SVCS								
ADMN-AGENCY SVCS								
FIN-FISC MGMT/ADM								
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
TREASURER								
ATTY GEN-GEN SUPP								
PUBLIC SAFETY-ADMN	(2,925,538)							
SINGLE AUDIT		(69,483)						
ISB CREDIT			765,609					
ADMN-ADMIN SVCS			(1,163)	(365,103)				
ADMN-GEN SVCS			(433)	5,741	(14,185)			
ADMN-INFORMATION SVCS			(1,140)	11,358	8	(107,096)		
ADMN-AGENCY SVCS			(23,659)	26,905	8	597	(41,112)	
FIN-FISC MGMT/ADM			(62,147)	142	11	1,249	220	(177,332)
FIN-BUDGET								48,062
FIN-ACCOUNTING								86,180
FIN-OTHER								43,090
EMPLOYEE RELATIONS			(15,504)	114	3	219	105	
MEDIATION SVCS		2	(58)	28	2	86	39	
LEGISLATIVE AUDIT			(3,034)	76	2	190	36	
TREASURER				9	2	192	20	
ATTY GEN-GEN SUPP		14	(833)	378	18	1,589	336	
SINGLE AUDIT								
ADMINISTRATION								
BUILDING CODE			(9)	4,080	3	67	26	
BUILDING CONST		16		2,106	2	47	566	
PLANT MANAGEMENT	42,506		(50)	33,927	34	132	181	
STATE REG-DOCUMNTS			(1,445)	5,193	3	44	75	
MICROGRAPHICS			(68)	3,547	2	8	16	
ELECT EQUIP RENT				1,245	2	2	186	
TELECOMMUNICATIONS			(2,279)	9,317	2	8	46	
MOTOR POOL			(1,349)	13,540	2	29	185	
STATE PRINTER			(144)	16,170	8	45	31	
CENTRAL STORES			(105)	10,628	2	11	52	
FEDERAL SURPLUS				2,233		17	6	
RESOURCE RECOVERY				547		4	1	

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	15.5 PUBLIC SAFETY-ADMN	16.5 STATE AUD SINGLE AUD	H-8 IMB CREDIT	17.7 ADMN ADMN SVCS	18.5 ADMN GEN SVCS	19.7 ADMIN INF SVCS	20.7 ADMN AGNCY SVCS	21.5 FINANCE FIS MGT/ADM
DEPARTMENTS								
COMMUTER VAN			(4)	467				4
IMB				51,731	6	787	501	
ADDRESS & INSERT				1,866	2			4
MOVERS & DELIVERY				1,952		1		4
CENTRAL MNTNCE				1,833				3
CAPITOL PARKING			(147)	1,249		5		8
PROC SUR-LOCAL GOVT				222	5			1
RECDS MGMT-LOCAL GOV				459				2
STATE SURPLUS								
MGMT ANAL-SPEC FD			(46)	976		8		3
IISAC				223				
911 EMERGENCY			(10)	407		5,057		
RISK MGMT				91	2			4
OTHER		1		9,620		1		84
AGRICULTURE		35	(1,313)	484	18	1,215	1,392	
ANIMAL HEALTH BOARD		2	(48)	38		128	18	
ARTS BOARD		19		16	2	43	104	
AUDITOR			(112)	115	3	218	45	
CAPITOL AREA ARCH PLAN				8		5	9	
CHARITABLE GAMBLING			(857)	14	5	46	29	
COMMERCE			(2,279)	256	9	703	176	
COMMUNITY COLLEGE BD		150	(789)	2,378	29	3,507	2,502	
CORRECTIONS		48	(4,220)	2,135	47	2,716	1,701	
EDUCATION-CENT OFF		5,329	(4,841)	431	15	1,290	632	
EDUCATN-FARIBLT SCHLS			(90)	215		116	123	
EDUCATION-VO-TECH		683	(183)	109	6	224	184	
ENERGY, ECON DVLP		1,311	(847)	244	26	1,106	851	
GOVERNOR			(31)	3,702	3	304	62	
HANDICAPPED COUNCIL			(21)	12		29	18	
HEALTH		1,553	(2,610)	815	11	2,316	923	
HEALTH LIC BDS								
MEDICAL EXAMINERS			(594)	14	2	33	13	
NURSING			(1,600)	18	2	78	18	
PHARMACY			(175)	8	2	32	4	
DENTISTRY				6	2	35	10	
CHIROPRACTORS			(30)	2	2	6	2	
PSYCHOLOGY				2	2	7	4	
OPTOMETRY				1	2	5	4	
NURSING HOME ADM				2	2	8	2	
PODIATRY						3		
VETRNRY MEDICINE			(48)	1	2	6	3	
HEARING EXAMINER			(51)	55	9	182	109	
HIGHER ED COORD BD		68	(394)	81	2	181	168	
HIGHER ED FAC AUTH				2			1	
HOUSING FINANCE		2,088	(180)	134	6	721	143	
HUMAN RIGHTS		13	(10)	75	17	368	51	
HUMAN SVCS-CENT OFF		35,681	(157,771)	879	47	3,226	1,316	
HUMAN SVCS-INST			(415)	6,470	40	2,610	1,652	

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	22.6 FINANCE BUDGET	23.5 FINANCE ACCOUNTING	24.8 FINANCE OTHER	25.5 EMPLOYEE RELATNS	26.5 MEDIATION SERVICES	27.7 LEGIS AUDITOR	28.5 TREASURER	29.5 ATTORNEY GENERAL
DEPARTMENTS								
EQUIPMENT USE CHG								
ADMN-ADMIN SVCS								
ADMN-GEN SVCS								
ADMN-INFORMATION SVCS								
ADMN-AGENCY SVCS								
FIN-FISC MGMT/ADM								
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
TREASURER								
ATTY GEN-GEN SUPP								
PUBLIC SAFETY-ADMN								
SINGLE AUDIT								
ISB CREDIT								
ADMN-ADMIN SVCS								
ADMN-GEN SVCS								
ADMN-INFORMATION SVCS								
ADMN-AGENCY SVCS								
FIN-FISC MGMT/ADM								
FIN-BUDGET	(52,658)							
FIN-ACCOUNTING		(146,472)						
FIN-OTHER			(123,239)					
EMPLOYEE RELATIONS	172	579	247	(33,041)				
MEDIATION SVCS	29	95	46	20	(593)			
LEGISLATIVE AUDIT	29	96	103	54		(40,549)		
TREASURER	13	31	13	7		1,186	(5,600)	
ATTY GEN-GEN SUPP	315	1,021	625	268		303	5	(6,052,570)
SINGLE AUDIT								
ADMINISTRATION								
BUILDING CODE	16	47	30	13				
BUILDING CONST	55	35	48	6				
PLANT MANAGEMENT	122	486	352	130			2	
STATE REG-DOCUMNTS	57	236	68	14			1	
MICROGRAPHICS	22	87	40	12				
ELECT EQUIP RENT	25	102	29	2				
TELECOMMUNICATIONS	212	962	179	5			4	
MOTOR POOL	270	1,238	243	13			6	
STATE PRINTER	173	777	258	42			3	
CENTRAL STORES	218	984	193	10			4	
FEDERAL SURPLUS	21	86	25	7				
RESOURCE RECOVERY	7	20	5	2				

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	22.6 FINANCE BUDGET	23.5 FINANCE ACCOUNTING	24.8 FINANCE OTHER	25.5 EMPLOYEE RELATNS	26.5 MEDIATION SERVICES	27.7 LEGIS AUDITOR	28.5 TREASURER	29.5 ATTORNEY GENERAL
COMMUTER VAN	9	33	11	1				
IMB	155	596	476	204			3	
ADDRESS & INSERT	11	43	34	7				
MOVERS & DELIVERY	13	53	23	7				
CENTRAL MNTNCE	20	83	22	5				
CAPITOL PARKING	27	103	32	2				
PROC SUR-LOCAL GOVT	6	4	3	1				
RECDs MGMT-LOCAL GOV	4	10	5	2				
STATE SURPLUS								
MGMT ANAL-SPEC FD	9	27	10	3				
IISAC	3	4	2	1				
911 EMERGENCY	8	26	6	1				
RISK MGMT	5	11	3					
OTHER	109	412	75	1			2	
AGRICULTURE	741	2,554	1,122	343		98	11	
ANIMAL HEALTH BOARD	42	116	108	27			1	
ARTS BOARD	88	156	47	11			1	
AUDITOR	71	254	186	82		206	1	
CAPITOL AREA ARCH PLAN	14	40	15	6				
CHARITABLE GAMBLING	26	105	34	10				
COMMERCE	576	2,423	722	182		1,044	11	
COMMUNITY COLLEGE BD	1,489	6,332	3,454	1,689		2,653	28	
CORRECTIONS	2,257	6,059	4,017	1,516		338	27	
EDUCATION-CENT OFF	1,626	4,786	1,500	306		1,959	28	
EDUCATN-FARIBLT SCHLS	146	297	302	153			1	
EDUCATION-VO-TECH	467	991	304	78		271	4	
ENERGY, ECON DVLP	561	1,806	653	173		426	8	
GOVERNOR	46	160	79	29		326	1	
HANDICAPPED COUNCIL	27	73	26	8		175		
HEALTH	1,478	3,537	1,662	579		931	16	
HEALTH LIC BDS								
MEDICAL EXAMINERS	36	145	43	10		184	1	
NURSING	47	193	58	13		143	1	
PHARMACY	25	92	25	6		73		
DENTISTRY	25	92	22	4		68		
CHIROPRACTORS	14	37	9	2		58		
PSYCHOLOGY	14	52	12	2		48		
OPTOMETRY	8	25	6	1		75		
NURSING HOME ADM	13	37	9	2		55		
PODIATRY	6	16	2			34		
VETRNRY MEDICINE	11	28	7	1		53		
HEARING EXAMINER	75	295	123	39			1	
HIGHER ED COORD BD	188	571	521	57		135	31	
HIGHER ED FAC AUTH	2	2	3	2				
HOUSING FINANCE	234	696	320	95		363	3	
HUMAN RIGHTS	68	162	120	53		273	1	
HUMAN SVCS-CENT OFF	1,624	5,151	2,604	624		1,807	74	
HUMAN SVCS-INST	1,575	4,801	13,047	4,593	1	1,193	22	

EXHIBIT B-5
ACTUAL 1987

DEPARTMENTS	TOTAL
EQUIPMENT USE CHG	(275,018)
ADMN-ADMIN SVCS	(2,201,495)
ADMN-GEN SVCS	(4,321,385)
ADMN-INFORMATION SVCS	(2,682,670)
ADMN-AGENCY SVCS	(2,942,110)
FIN-FISC MGMT/ADM	(811,095)
FIN-BUDGET	(1,442,238)
FIN-ACCOUNTING	(3,136,829)
FIN-OTHER	(1,733,497)
EMPLOYEE RELATIONS	(4,897,179)
MEDIATION SVCS	(1,265,715)
LEGISLATIVE AUDIT	(2,782,894)
TREASURER	(370,139)
ATTY GEN-GEN SUPP	(15,680,607)
PUBLIC SAFETY-ADMN	(2,925,538)
SINGLE AUDIT	(69,483)

ISB CREDIT	765,609
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ADMN-ADMIN SVCS	0
ADMN-GEN SVCS	0
ADMN-INFORMATION SVCS	0
ADMN-AGENCY SVCS	0
FIN-FISC MGMT/ADM	0
FIN-BUDGET	0
FIN-ACCOUNTING	0
FIN-OTHER	0
EMPLOYEE RELATIONS	0
MEDIATION SVCS	0
LEGISLATIVE AUDIT	0
TREASURER	0
ATTY GEN-GEN SUPP	0
SINGLE AUDIT	0

ADMINISTRATION	
BUILDING CODE	35,835
BUILDING CONST	63,111
PLANT MANAGEMENT	339,303
STATE REG-DOCUMNTS	52,709
MICROGRAPHICS	31,121
ELECT EQUIP RENT	27,441
TELECOMMUNICATIONS	101,846
MOTOR POOL	154,079
STATE PRINTER	151,753
CENTRAL STORES	115,072
FEDERAL SURPLUS	20,317
RESOURCE RECOVERY	4,999

EXHIBIT B-5
ACTUAL 1987

DEPARTMENTS	TOTAL
COMMUTER VAN	4,968
IMB	465,893
ADDRESS & INSERT	16,293
MOVERS & DELIVERY	16,640
CENTRAL MNINCE	16,535
CAPITOL PARKING	13,561
PROC SUR-LOCAL GOVT	3,419
RECDs MGMT-LOCAL GOV	3,961
STATE SURPLUS	28
MGMT ANAL-SPEC FD	8,582
IISAC	1,848
911 EMERGENCY	135,429
RISK MGMT	1,939
OTHER	83,636
AGRICULTURE	322,089
ANIMAL HEALTH BOARD	15,657
ARTS BOARD	19,722
AUDITOR	46,246
CAPITOL AREA ARCH PLAN	3,460
CHARITABLE GAMBLING	10,091
COMMERCE	230,435
COMMUNITY COLLEGE BD	984,478
CORRECTIONS	747,240
EDUCATION-CENT OFF	451,595
EDUCATN-FARIBLT SCHLS	53,757
EDUCATION-VO-TECH	96,870
ENERGY, ECON DVLP	228,753
GOVERNOR	67,343
HANDICAPPED COUNCIL	17,115
HEALTH	471,216
HEALTH LIC BDS	
MEDICAL EXAMINERS	19,456
NURSING	20,027
PHARMACY	10,154
DENTISTRY	10,277
CHIROPRACTORS	5,942
PSYCHOLOGY	6,063
OPTOMETRY	6,406
NURSING HOME ADM	5,765
PODIATRY	2,726
VETRNRY MEDICINE	5,122
HEARING EXAMINER	34,005
HIGHER ED COORD BD	67,485
HIGHER ED FAC AUTH	477
HOUSING FINANCE	100,541
HUMAN RIGHTS	52,335
HUMAN SVCS-CENT OFF	528,737
HUMAN SVCS-INST	1,395,907

EXHIBIT B-5
ACTUAL 1987

DEPARTMENTS	TOTAL
INDIAN AFFAIRS	6,550
INVESTMENT BOARD	120,108
IRON RANGE RESRCS	119,741
JOBS & TRAINING	1,234,874
LABOR & INDUSTRY	297,508
LIEUTENANT GOVERNOR	9,679
MILITARY AFFAIRS	151,906
MUNICIPAL BOARD	11,336
NATURAL RESOURCES	1,355,395
NON-HEALTH LIC BDS	
BOXING	2,844
BARBERS	6,569
ELECTRICITY	17,430
ARCHITECTS & ENG	10,335
ABSTRACTORS	2,065
ACCOUNTANCY	8,268
PEACE OFFICERS	8,187
PLANNING	58,870
POLLUTION CONTROL	236,150
PUB EMP RET ASSN	85,512
PUBLIC SAFETY	3,652,114
PUBLIC SERVICE	59,082
PUBLIC UTIL COMM	14,258
RACING COMMISSION	11,792
REVENUE	452,330
SECRTY OF STATE	49,290
SENTENCE GUIDLNS	2,223
STATE RETIREMENT	53,095
STATE UNIV SYST	1,663,630
TEACHERS RETIREMENT	54,771
TRANSPORTATION	1,846,512
TRANSPORTATION REG BD	3,788
UNIV OF MINN	38,269
VETERANS AFFAIRS	137,323
WORLD TRADE CENTER	21,812
ZOO	115,924
OTHER	4,126,675
DIRECT BILLINGS	11,482,968
GENERAL GOV'T	11,335,290
TOTAL	0

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 87 ACTUAL PLAN

<u>DEPARTMENT</u>	<u>BASIS OF ALLOCATION</u>
EQUIPMENT USE CHARGE	
1.4 Equipment Use Charge	Cost of equipment inventory (6-30-87)
ADMINISTRATION-COMMISSIONER'S OFFICE AND ADMINISTRATIVE SERVICES	
2.4 Commissioner and Personnel	Actual employee count F.Y. 1987
2.5 Fiscal	Accounting transactions processed in fiscal year 1987
2.6 Employee Assistance	Actual employee count fiscal year 1987
ADMINISTRATION-GENERAL SERVICES	
3.4 Leasing	Number of leases processed in 1986-1987
ADMINISTRATION-INFORMATION SERVICES	
4.4 Records Center	Cubic feet of records maintained
4.5 Forms Management	Number of forms maintained in 1986-1987
4.6 Telecommunications	1986-1987 telephone charges (Obj. Code 202)
ADMINISTRATION-AGENCY SERVICES	
5.4 Procurement	Encumbrance transactions (A44) in 1986-1987
5.5 Central Mail	Postage revolving fund charges 1986-1987
5.6 Inventory Management	Number of items in inventory
FINANCE-FISCAL MANAGEMENT AND ADMINISTRATION	
6.4 Department-Administration	Actual employee count in fiscal year 1987
FINANCE-BUDGET	
7.4 Budget Control	Accounting transaction 1986-1987
7.6 Budget Support	Number of allotment accounts in state accounting system
FINANCE-ACCOUNTING	
8.4 Accounting Services	Accounting Transactions 1986-1987

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 87 BUDGET PLAN

<u>DEPARTMENT</u>	<u>BASIS OF ALLOCATION</u>
FINANCE-OTHER	
9.4 Financial Reporting	Accounting Transactions 1986-1987
9.5 Central Payroll	Payroll Transactions 1986-1987
9.6 Single Audit	Federal Cash Receipts Fiscal Year 1987
9.7 Cash Management	Accounting Transactions and Subsystem Warrants Fiscal Year 1987
EMPLOYEE RELATIONS	
10.4 Personnel Administration	Actual Employee Count Fiscal Year 1987
MEDIATION SERVICES	
11.4 State Agencies	Positions in Bargaining Units in 1986-1987
LEGISLATIVE AUDITOR	
12.4 Finance Audits	Actual Hours of Service Fiscal Year 1987
12.5 Program Audits	Actual Hours of Service Fiscal Year 1987
12.6 Single Audit	Actual Hours of Service Fiscal Year 1987
ATTORNEY GENERAL-GENERAL SUPPORT	
13.4 Legal Services	Actual Hours of Service Fiscal year 1987
TREASURER	
14.4 Treasurer	Accounting Transactions and Subsystem Warrants (1986-1987)
PUBLIC SAFETY ADMINISTRATION	
15.4 Department - Administration	Actual Employee Count Fiscal year 1987
STATE AUDITOR-SINGLE AUDIT	
16.4 Single Audit	Federal Cash Receipts Fiscal Year 1987

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 stateowned 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 June 30, 1987. 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
ACTUAL 1987

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

COSTS TO BE ALLOCATED

EXPENDITURES PER 1987 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

EQUIPMENT USE CHARGE	275,018
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TOTAL DEPARTMENTAL COST ADJUSTMENTS	275,018
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TOTAL TO BE ALLOCATED	275,018
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SCHEDULE 1.3
ACTUAL 1987

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	275,018		275,018
COST BY FUNCTION	275,018		275,018
REALLOCATE ADMIN	0		
ALLOCABLE COSTS	275,018		275,018
DISALLOWED			
NET ALLOCATED	275,018		275,018

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

SCHEDULE 1.4
ACTUAL 1987

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADM SVCS	153,930	3.73%	10,263
GENERAL SERVICES	128,055	3.10%	8,537
INFORMATION SERVICES	1,034,310	25.07%	68,957
AGENCY SERVICES	177,210	4.30%	11,815
FINANCE	404,711	9.81%	26,982
EMPLOYEE RELATIONS	291,533	7.07%	19,437
MEDIATION SVCS	259,956	6.30%	17,331
LEGISLATIVE AUDIT	359,677	8.72%	23,980
TREASURER	237,116	5.75%	15,809
ATTORNEY GENERAL	1,078,548	26.15%	71,907
 SUB-TOTAL	 4,125,046	 100.00%	 275,018
 DIRECT BILLED			
 TOTAL	 4,125,046	 100.00%	 275,018

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY (6-30-87)
SOURCE: FIXED ASSET SUMMARY

STATE OF MINNESOTA
ADMINISTRATION - COMMISSIONERS OFFICE AND
ADMINISTRATIVE SERVICES
NATURE AND EXTENT OF SERVICES

The Department of Administration provides 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, plant maintenance, 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 Commissioners Office and Administrative Services, includes the Office of the Commissioner, department personnel, department fiscal services, Employee Assistance and Management Analysis. Costs of the department's personnel and commissioner's office have been allocated to units within the department based on agency actual employee count for F.Y. 1987.

Costs of the department's fiscal services units have been allocated to units with-in the department based on their number of accounting transactions in fiscal year 1986-87 and time estimates between revolving and other accounts.

Employee Assistance provides assistance to employees with medical, psychiatric, or other personal problems. Costs have been allocated based on each units actual employee count for fiscal year 1987.

The cost of the Management Analysis unit has not been allocated.

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

SCHEDULE 2.2
ACTUAL 1987

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987	4,067,353
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DEDUCTIONS:

EQUIPMENT	(54,958)
GRANTS	(1,810,900)

TOTAL DEDUCTIONS	(1,865,858)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	10,263
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TOTAL ALLOCATED ADDITIONS	10,263
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TOTAL TO BE ALLOCATED	2,211,758
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SCHEDULE 2.3
ACTUAL 1987

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMIN SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

FISCAL YEAR ENDED JUNE 30, 1987

	TOTAL	GENERAL ADMIN	COMMSR & PERSONL	FISCAL	STATE EMP ASSIST	MGMT ANALYSIS	OTHER
WAGES & BENEFITS							
SALARIES & WAGES	1,805,293		625,074	478,158	151,481	408,265	142,315
OTHER EQUIPMENT & COST							
SERVICES	358,115		158,207	42,140	78,518	50,352	28,898
SUPPLIES	38,087		19,465	6,360	3,594	6,598	2,070
EQUIPMENT	54,958	54,958					
GRANTS	1,810,900						1,810,900
DEPARTMENTAL EXPENDITURES	4,067,353	54,958	802,746	526,658	233,593	465,215	1,984,183
COST ADJUSTMENTS							
DEDUCTIONS	(1,865,858)	(54,958)	0	0	0	0	(1,810,900)
ADDITIONS	10,263	10,263					
COST BY FUNCTION	2,211,758	10,263	802,746	526,658	233,593	465,215	173,283
REALLOCATE ADMINISTRATION		(10,263)	3,742	2,455	1,089	2,169	808
ALLOCABLE COSTS	2,211,758	0	806,488	529,113	234,682	467,384	174,091
DISALLOWED	(641,475)					(467,384)	(174,091)
NET ALLOWED	1,570,283		806,488	529,113	234,682	0	0

SCHEDULE 2.4
ACTUAL 1987

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
COMM OFF & ADMN SVCS	49	6.41%	51,725
GENERAL SERVICES	26	3.40%	27,446
INFORMATION SERVICES	39	5.10%	41,169
AGENCY SERVICES	55	7.20%	58,059
BUILDING CODE	16	2.09%	16,890
BUILDING CONSTRUCTIO	7	0.92%	7,389
PLANT MANAGEMENT	159	20.81%	167,842
STATE REGISTER & DOC	17	2.23%	17,945
MICROGRAPHICS	15	1.96%	15,834
OFFICE EQUIPMENT	2	0.26%	2,111
TELECOMMUNICATIONS	6	0.79%	6,334
MOTOR POOL	16	2.09%	16,890
STATE PRINTER	51	6.68%	53,836
CENTRAL STORES	12	1.57%	12,667
FEDERAL SURPLUS	8	1.05%	8,445
RESOURCE RECOVERY	2	0.26%	2,111
COMMUTER VANS	1	0.13%	1,056
IMB	249	32.59%	262,848
ADDRESSING & INSERT	8	1.05%	8,445
MOVERS & DELIVERY	8	1.05%	8,445
CENT MNTNCE REV	6	0.79%	6,334
CAPITOL PARKING	2	0.26%	2,111
PROC SUR-LOCAL GOVT	1	0.13%	1,056
RCRDS MGT-LOC GOVT	2	0.26%	2,111
STATE SURPLUS	0	0.00%	0
MGMT ANAL-SP FD	4	0.52%	4,222
IISAC	1	0.13%	1,056
911 EMERGENCY	1	0.13%	1,056
RISK MANAGEMENT	0	0.00%	0
OTHER	1	0.13%	1,055
SUB-TOTAL	764	100.00%	806,488
DIRECT BILLED			
TOTAL	764	100.00%	806,488

ALLOCATION BASIS: F.Y. 1987 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 2.5
ACTUAL F.Y.

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
COMM OFF & ADMN SVCS	3,296	10.14%	22,407
GENERAL SERVICES	697	2.14%	4,738
INFORMATION SERVICES	3,244	9.98%	22,053
AGENCY SERVICES	13,294	40.88%	90,375
BUILDING CODE	867	2.67%	5,894
BUILDING CONSTRUCTION	637	1.96%	4,330
GOVERNOR	2,932	9.02%	19,932
OTHER	7,551	23.22%	51,334
TOTAL	32,518	100.00%	221,063
PLANT MANAGEMENT	8,900	8.14%	25,075
STATE REG & DOC	4,318	3.95%	12,165
MICROGRAPHICS	1,585	1.45%	4,466
OFFICE EQUIPMENT	1,872	1.71%	5,274
TELECOMMUNICATIONS	17,616	16.11%	49,631
MOTOR POOL	22,669	20.73%	63,867
STATE PRINTER	14,223	13.01%	40,072
CENTRAL STORES	18,018	16.48%	50,764
FEDERAL SURPLUS	1,579	1.44%	4,449
RESOURCE RECOVERY	371	0.34%	1,045
COMMUTER VANS	601	0.55%	1,693
IMB	10,925	9.99%	30,780
ADDRESSING & INSERT	790	0.72%	2,226
MOVERS & DELIVERY	974	0.89%	2,744
CENT MNTNCE REV	1,524	1.39%	4,294
CAPITOL PARKING	1,882	1.72%	5,302
PROC SUR-LOCAL GOVT	76	0.07%	214
RCDS MGT-LOC GOVT	183	0.17%	516
STATE SURPLUS	0	0.00%	0
MGMT ANAL-SP FD	487	0.45%	1,372
IISAC	78	0.07%	220
911 EMERGENCY	473	0.43%	1,333
RISK MANAGEMENT	195	0.18%	548
TOTAL	109,339	100.00%	308,050
GRAND TOTAL	141,857		529,113

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1986-87
SOURCE: COMPUTER REPORT

SCHEDULE 2.6
ACTUAL 1987

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMIN SERVICES

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SVCS	49	0.15%	341
GENERAL SERVICES	26	0.08%	181
INFORMATION SVCS	39	0.12%	272
AGENCY SERVICES	55	0.16%	383
BUILDING CODE	16	0.05%	111
BUILDING CONSTRUCTION	7	0.02%	49
PLANT MGMT	159	0.47%	1,108
STATE REGISTER & DOCUMENTS	17	0.05%	118
MICROGRAPHICS	15	0.04%	105
OFFICE EQUIPMENT	2	0.01%	14
TELECOMMUNICATIONS	6	0.02%	42
MOTOR POOL	16	0.05%	111
STATE PRINTER	51	0.15%	355
CENTRAL STORES	12	0.04%	84
FEDERAL SURPLUS	8	0.02%	56
RESOURCE RECOVERY	2	0.01%	14
COMMUTER VANS	1	0.00%	7
IMB	249	0.74%	1,735
ADDRESSING & INSERT	8	0.02%	56
MOVERS & DELIVERY	8	0.02%	56
CENTRAL MNTNCE REV	6	0.02%	42
CAPITOL PARKING	2	0.01%	14
PROC SUR-LOCAL GOVT	1	0.00%	7
RECORDS MGMT-LOCAL GOVT	2	0.01%	14
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	4	0.01%	28
IISAC	1	0.00%	7
911 EMERGENCY	1	0.00%	7
RISK MANAGEMENT	0	0.00%	0
OTHER	1	0.00%	7
AGRICULTURE	420	1.25%	2,926
ANIMAL HEALTH BD	33	0.10%	230
ARTS BOARD	14	0.04%	98
ATTORNEY GENERAL	328	0.97%	2,285
AUDITOR	100	0.30%	697
CAPITOL AREA ARCH PLAN BD	7	0.02%	49
CHARITABLE GAMBLING	12	0.04%	84
COMMERCE	222	0.66%	1,547
COMMUNITY COLLEGE BD	2,065	6.13%	14,388
CORRECTIONS	1,854	5.50%	12,918
EDUCATION-CENTRAL OFFICE	374	1.11%	2,606
EDUCATION-FARIBAULT SCHOOLS	187	0.56%	1,303
EDUCATION-VO-TECH	95	0.28%	662
EMPLOYEE RELATIONS	99	0.29%	690
ENERGY, ECONOMIC DVL P	212	0.63%	1,477
FINANCE	123	0.37%	857
GOVERNOR	36	0.11%	251
HANDICAPPED COUNCIL	10	0.03%	70
HEALTH	708	2.10%	4,933
HEALTH LIC BDS			
MEDICAL EXAMINERS	12	0.04%	84
NURSING	16	0.05%	111
PHARMACY	7	0.02%	49
DENTISTRY	5	0.01%	35
CHIROPRACTORS	2	0.01%	14
PSYCHOLOGY	2	0.01%	14
OPTOMETRY	1	0.00%	7
NURSING HOME ADM	2	0.01%	14
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	7
HEARING EXAMINER	48	0.14%	334
HIGHER ED COORD BD	70	0.21%	488

SCHEDULE 2.6
ACTUAL 1987

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMIN SERVICES

DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	14
HOUSING FINANCE	116	0.34%	808
HUMAN RIGHTS	65	0.19%	453
HUMAN SERVICES-CENT OFF	763	2.27%	5,316
HUMAN SERVICES-INSTITUTIONS	5617	16.68%	39,136
INDIAN AFFAIRS	9	0.03%	63
INVESTMENT BOARD	25	0.07%	174
IRON RANGE RESOURCES	128	0.38%	892
JOBS & TRAINING	2,039	6.05%	14,206
LABOR & INDUSTRY	343	1.02%	2,390
LEGISLATIVE AUDIT	66	0.20%	460
LIEUTENANT GOVERNOR	7	0.02%	49
MEDIATION SVCS	24	0.07%	167
MILITARY AFFAIRS	286	0.85%	1,993
MUNICIPAL BOARD	4	0.01%	28
NATURAL RESOURCES	2,186	6.49%	15,231
NON-HEALTH LIC BDS			
BOXING	2	0.01%	14
BARBERS	3	0.01%	21
ELECTRICITY	18	0.05%	125
ARCHITECTS & ENG	5	0.01%	35
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	28
PEACE OFFICERS	9	0.03%	63
PLANNING	107	0.32%	746
POLLUTION CONTROL	443	1.32%	3,087
PUB EMP RET ASSN	64	0.19%	446
PUBLIC SAFETY	1,687	5.01%	11,754
PUBLIC SERVICE	109	0.32%	759
PUBLIC UTIL COMM	31	0.09%	216
RACING COMMISSION	12	0.04%	84
REVENUE	1,019	3.03%	7,100
SECRETARY OF STATE	44	0.13%	307
SENTENCE GUIDELINES	4	0.01%	28
STATE RETIREMENT	38	0.11%	265
STATE UNIV SYSTEM	4,246	12.61%	29,583
TEACHERS RETIREMENT	48	0.14%	334
TRANSPORTATION	4,928	14.63%	34,335
TRANSPORTATION REG BD	8	0.02%	56
TREASURER	8	0.02%	56
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	355	1.05%	2,473
WORLD TRADE CENTER	7	0.02%	49
ZOO	184	0.55%	1,282
OTHER	791	2.35%	5,504
TOTAL	33,683	100.00%	234,682

ALLOCATION BASIS: F.Y. 1987 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 2.7
ACTUAL 1986

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMIN SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL	EMPLOYEE ASSISTANCE
ADMINISTRATION				
COMM OFF & ADMIN SVCS	74,473	51,725	22,407	341
GENERAL SERVICES	32,365	27,446	4,738	181
INFORMATION SVCS	63,494	41,169	22,053	272
AGENCY SERVICES	148,817	58,059	90,375	383
BUILDING CODE	22,895	16,890	5,894	111
BUILDING CONSTRUCTION	11,768	7,389	4,330	49
PLANT MGMT	194,025	167,842	25,075	1,108
STATE REGISTER & DOCUMENTS	30,228	17,945	12,165	118
MICROGRAPHICS	20,405	15,834	4,466	105
OFFICE EQUIPMENT	7,399	2,111	5,274	14
TELECOMMUNICATIONS	56,007	6,334	49,631	42
MOTOR POOL	80,868	16,890	63,867	111
STATE PRINTER	94,263	53,836	40,072	355
CENTRAL STORES	63,515	12,667	50,764	84
FEDERAL SURPLUS	12,950	8,445	4,449	56
RESOURCE RECOVERY	3,170	2,111	1,045	14
COMMUTER VANS	2,756	1,056	1,693	7
IMB	295,363	262,848	30,780	1,735
ADDRESSING & INSERT	10,727	8,445	2,226	56
MOVERS & DELIVERY	11,245	8,445	2,744	56
CENTRAL MNTNCE REV	10,670	6,334	4,294	42
CAPITOL PARKING	7,427	2,111	5,302	14
PROC SUR-LOCAL GOVT	1,277	1,056	214	7
RECORDS MGMT-LOCAL GOVT	2,641	2,111	516	14
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	5,622	4,222	1,372	28
IISAC	1,283	1,056	220	7
911 EMERGENCY	2,396	1,056	1,333	7
RISK MANAGEMENT	548	0	548	0
OTHER	52,396	1,055	51,334	7
AGRICULTURE	2,926	0	0	2,926
ANIMAL HEALTH BD	230	0	0	230
ARTS BOARD	98	0	0	98
ATTORNEY GENERAL	2,285	0	0	2,285
AUDITOR	697	0	0	697
CAPITOL AREA ARCH PLAN BD	49	0	0	49
CHARITABLE GAMBLING	84	0	0	84
COMMERCE	1,547	0	0	1,547
COMMUNITY COLLEGE BD	14,388	0	0	14,388
CORRECTIONS	12,918	0	0	12,918
EDUCATION-CENTRAL OFFICE	2,606	0	0	2,606
EDUCATION-FARIBAUT SCHOOLS	1,303	0	0	1,303
EDUCATION-VQ-TECH	662	0	0	662
EMPLOYEE RELATIONS	690	0	0	690
ENERGY, ECONOMIC DVL P	1,477	0	0	1,477
FINANCE	857	0	0	857
GOVERNOR	20,183	0	19,932	251
HANDICAPPED COUNCIL	70	0	0	70
HEALTH	4,933	0	0	4,933
HEALTH LIC BDS				
MEDICAL EXAMINERS	84	0	0	84
NURSING	111	0	0	111
PHARMACY	49	0	0	49
DENTISTRY	35	0	0	35
CHIROPRACTORS	14	0	0	14
PSYCHOLOGY	14	0	0	14
OPTOMETRY	7	0	0	7
NURSING HOME ADM	14	0	0	14
PODIATRY	0	0	0	0
VETERINARY MEDICINE	7	0	0	7
HEARING EXAMINER	334	0	0	334
HIGHER ED COORD BD	488	0	0	488

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMIN SERVICES

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMIT & PERSONNEL	FISCAL	EMPLOYEE ASSISTANCE
HIGHER ED FAC AUTH	14	0	0	14
HOUSING FINANCE	808	0	0	808
HUMAN RIGHTS	453	0	0	453
HUMAN SERVICES-CENT OFFICE	5,316	0	0	5,316
HUMAN SERVICES-INSTITUTIONS	39,136	0	0	39,136
INDIAN AFFAIRS	63	0	0	63
INVESTMENT BOARD	174	0	0	174
IRON RANGE RESOURCES	892	0	0	892
JOBS & TRAINING	14,206	0	0	14,206
LABOR & INDUSTRY	2,390	0	0	2,390
LEGISLATIVE AUDIT	460	0	0	460
LIEUTENANT GOVERNOR	49	0	0	49
MEDIATION SVCS	167	0	0	167
MILITARY AFFAIRS	1,993	0	0	1,993
MUNICIPAL BOARD	28	0	0	28
NATURAL RESOURCES	15,231	0	0	15,231
NON-HEALTH LIC BDS				
BOXING	14	0	0	14
BARBERS	21	0	0	21
ELECTRICITY	125	0	0	125
ARCHITECTS & ENG	35	0	0	35
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	28	0	0	28
PEACE OFFICERS	63	0	0	63
PLANNING	746	0	0	746
POLLUTION CONTROL	3,087	0	0	3,087
PUB EMP RET ASSN	446	0	0	446
PUBLIC SAFETY	11,754	0	0	11,754
PUBLIC SERVICE	759	0	0	759
PUBLIC UTIL COMM	216	0	0	216
RACING COMMISSION	84	0	0	84
REVENUE	7,100	0	0	7,100
SECRETARY OF STATE	307	0	0	307
SENTENCE GUIDELINES	28	0	0	28
STATE RETIREMENT	265	0	0	265
STATE UNIV SYSTEM	29,583	0	0	29,583
TEACHERS RETIREMENT	334	0	0	334
TRANSPORTATION	34,335	0	0	34,335
TRANSPORTATION REG BD	56	0	0	56
TREASURER	56	0	0	56
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	2,473	0	0	2,473
WORLD TRADE CENTER	49	0	0	49
ZOO	1,282	0	0	1,282
OTHER	5,504	0	0	5,504
TOTAL	1,570,283	806,488	529,113	234,682

STATE OF MINNESOTA
ADMINISTRATION - GENERAL SERVICES
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 Code, State Building Design and Construction, Energy Conservation Services, leasing of stateowned 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:

- o Leasing - the Real Estate Division is responsible for leasing of state property to private individuals or other state agencies and for acquiring property by lease for use by state agencies. Costs are allowable for plan purposes and have been allocated based on the number of leases processed in 1986-1987.
- o Beginning with F.Y. 1986, Plant Management is funded through intra-state revolving fund billings to other state agencies. The costs are charged to departments based on annual leases for space in capitol complex buildings.

The legislature appropriated money in lieu of paying rent for space occupied by the legislature and certain veteran's organizations.

State Building Code costs are funded through charges to dealers, manufacturers and installers of manufactured housing, so are not distributed to state agencies.

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

Ref.: FMC-4 Attachment B, paragraphs C.2 and B.7.

SCHEDULE 3.2
ACTUAL 1987

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
COSTS TO BE ALLOCATED
FISCAL YEAR ENDED JUNE 30, 1987

EXPENDITURES-ACTUAL F.Y. 1987		4,321,803
DEDUCTIONS:		
EQUIPMENT	(418)	
TOTAL DEDUCTIONS		(418)
ADDITIONS:		
EQUIPMENT USE CHARGE	8,537	
ADM-COMM OFF & ADMN SVCS	32,365	
TOTAL ADDITIONS		40,902
TOTAL TO BE ALLOCATED		4,362,287

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	LEASING	RENT VETS ORG & LEG	OTHER
WAGES & BENEFITS					
SALARY & WAGES	1,107,705		266,124	0	841,581
OTHER EXPENSE & COST					
SERVICES	3,201,331		35,471	3,047,500	118,360
SUPPLIES	12,349		1,182	0	11,167
EQUIPMENT	418	418			
DEPARTMENTAL EXPENDITURES	4,321,803	418	302,777	3,047,500	971,108
COST ADJUSTMENTS					
DEDUCTIONS	(418)	(418)			
ADDITIONS	40,902	40,902			
COST BY FUNCTION	4,362,287	40,902	302,777	3,047,500	971,108
REALLOCATE ADMINISTRATION		(40,902)	2,866	28,845	9,191
ALLOCABLE COSTS	4,362,287	0	305,643	3,076,345	980,299
DISALLOWED	(4,056,644)			(3,076,345)	(980,299)
NET ALLOCATED	305,643	0	305,643	0	0

SCHEDULE 3.4
ACTUAL 1986

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SERVICES

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	9	1.37%	4,174
GENERAL SERVICES	1	0.15%	464
INFORMATION SVCS	5	0.76%	2,319
AGENCY SERVICES	5	0.76%	2,319
BUILDING CODE	2	0.30%	928
BUILDING CONSTRUCTION	1	0.15%	464
PLANT MGMT	22	3.34%	10,204
STATE REGISTER & DOCUMENTS	2	0.30%	928
MICROGRAPHICS	1	0.15%	464
OFFICE EQUIPMENT	1	0.15%	464
TELECOMMUNICATIONS	1	0.15%	464
MOTOR POOL	1	0.15%	464
STATE PRINTER	5	0.76%	2,319
CENTRAL STORES	1	0.15%	464
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	4	0.61%	1,855
ADDRESSING & INSERT	1	0.15%	464
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	3	0.46%	1,391
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	1	0.15%	464
OTHER	0	0.00%	0
AGRICULTURE	12	1.82%	5,566
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	1	0.15%	464
ATTORNEY GENERAL	12	1.82%	5,566
AUDITOR	2	0.30%	928
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	3	0.46%	1,391
COMMERCE	6	0.91%	2,783
COMMUNITY COLLEGE BD	19	2.88%	8,812
CORRECTIONS	31	4.70%	14,378
EDUCATION-CENTRAL OFFICE	10	1.52%	4,638
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	4	0.61%	1,855
EMPLOYEE RELATIONS	2	0.30%	928
ENERGY, ECONOMIC DVL P	17	2.58%	7,885
FINANCE	7	1.06%	3,247
GOVERNOR	2	0.30%	928
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	7	1.06%	3,247
HEALTH LIC BDS			
MEDICAL EXAMINERS	1	0.15%	464
NURSING	1	0.15%	464
PHARMACY	1	0.15%	464
DENTISTRY	1	0.15%	464
CHIROPRACTORS	1	0.15%	464
PSYCHOLOGY	1	0.15%	464
OPTOMETRY	1	0.15%	464
NURSING HOME ADM	1	0.15%	464
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.15%	464
HEARING EXAMINER	6	0.91%	2,783
HIGHER ED COORD BD	1	0.15%	464

SCHEDULE 3.4
ACTUAL 1986

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	4	0.61%	1,855
HUMAN RIGHTS	11	1.67%	5,102
HUMAN SERVICES-CENT OFF	31	4.70%	14,378
HUMAN SERVICES-INSTITUTNS	26	3.95%	12,059
INDIAN AFFAIRS	1	0.15%	464
INVESTMENT BOARD	1	0.15%	464
IRON RANGE RESOURCES	4	0.61%	1,855
JOBS & TRAINING	67	10.17%	31,074
LABOR & INDUSTRY	4	0.61%	1,855
LEGISLATIVE AUDIT	1	0.15%	464
LIEUTENANT GOVERNOR	1	0.15%	464
MEDIATION SVCS	1	0.15%	464
MILITARY AFFAIRS	1	0.15%	464
MUNICIPAL BOARD	1	0.15%	464
NATURAL RESOURCES	51	7.74%	23,654
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	2	0.30%	928
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	1	0.15%	464
PLANNING	4	0.61%	1,855
POLLUTION CONTROL	8	1.21%	3,710
PUB EMP RET ASSN	1	0.15%	464
PUBLIC SAFETY	96	14.57%	44,525
PUBLIC SERVICE	6	0.91%	2,783
PUBLIC UTIL COMM	2	0.30%	928
RACING COMMISSION	0	0.00%	0
REVENUE	24	3.64%	11,131
SECRETARY OF STATE	2	0.30%	928
SENTENCE GUIDELINES	1	0.15%	464
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	21	3.19%	9,740
TEACHERS RETIREMENT	2	0.30%	928
TRANSPORTATION	31	4.70%	14,378
TRANSPORTATION REG BD	2	0.30%	928
TREASURER	1	0.15%	464
UNIV OF MINN	1	0.15%	464
VETERANS AFFAIRS	3	0.46%	1,391
WORLD TRADE CENTER	0	0.00%	0
ZOO	4	0.61%	1,855
OTHER	25	3.79%	11,583
TOTAL	659	100.00%	305,643

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1987
SOURCE: REAL ESTATE UNIT RECORDS

SCHEDULE 3.5
ACTUAL 1986

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
COMM OFF & ADMIN SVCS	4,174	4,174
GENERAL SERVICES	464	464
INFORMATION SVCS	2,319	2,319
AGENCY SERVICES	2,319	2,319
BUILDING CODE	928	928
BUILDING CONSTRUCTION	464	464
PLANT MGMT	10,204	10,204
STATE REGISTER & DOCUMENTS	928	928
MICROGRAPHICS	464	464
OFFICE EQUIPMENT	464	464
TELECOMMUNICATIONS	464	464
MOTOR POOL	464	464
STATE PRINTER	2,319	2,319
CENTRAL STORES	464	464
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	1,855	1,855
ADDRESSING & INSERT	464	464
MOVERS & DELIVERY	0	0
CENTRAL MAINTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	1,391	1,391
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MANAGEMENT	464	464
OTHER	0	0
AGRICULTURE	5,566	5,566
ANIMAL HEALTH BD	0	0
ARTS BOARD	464	464
ATTORNEY GENERAL	5,566	5,566
AUDITOR	928	928
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	1,391	1,391
COMMERCE	2,783	2,783
COMMUNITY COLLEGE BD	8,812	8,812
CORRECTIONS	14,378	14,378
EDUCATION-CENTRAL OFFICE	4,638	4,638
EDUCATION-FARIBAUT SCHOOLS	0	0
EDUCATION-VO-TECH	1,855	1,855
EMPLOYEE RELATIONS	928	928
ENERGY, ECONOMIC DVLP	7,885	7,885
FINANCE	3,247	3,247
GOVERNOR	928	928
HANDICAPPED COUNCIL	0	0
HEALTH	3,247	3,247
HEALTH LIC BDS		
MEDICAL EXAMINERS	464	464
NURSING	464	464
PHARMACY	464	464
DENTISTRY	464	464
CHIROPRACTORS	464	464
PSYCHOLOGY	464	464
OPTOMETRY	464	464
NURSING HOME ADM	464	464
PODIATRY	0	0
VETERINARY MEDICINE	464	464
HEARINGS EXAMINER	2,783	2,783

SCHEDULE 3.5
ACTUAL 1986

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HIGHER ED COORD BD	464	464
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	1,855	1,855
HUMAN RIGHTS	5,102	5,102
HUMAN SERVICES-CENT OFFICE	14,378	14,378
HUMAN SERVICES-INSTITUTIONS	12,059	12,059
INDIAN AFFAIRS	464	464
INVESTMENT BOARD	464	464
IRON RANGE RESOURCES	1,855	1,855
JOBS & TRAINING	31,074	31,074
LABOR & INDUSTRY	1,855	1,855
LEGISLATIVE AUDIT	464	464
LIEUTENANT GOVERNOR	464	464
MEDIATION SVCS	464	464
MILITARY AFFAIRS	464	464
MUNICIPAL BOARD	464	464
NATURAL RESOURCES	23,654	23,654
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	928	928
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	464	464
PLANNING	1,855	1,855
POLLUTION CONTROL	3,710	3,710
PUB EMP RET ASSN	464	464
PUBLIC SAFETY	44,525	44,525
PUBLIC SERVICE	2,783	2,783
PUBLIC UTIL COMM	928	928
RACING COMMISSION	0	0
REVENUE	11,131	11,131
SECRETARY OF STATE	928	928
SENTENCE GUIDELINES	464	464
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	9,740	9,740
TEACHERS RETIREMENT	928	928
TRANSPORTATION	14,378	14,378
TRANSPORTATION REG BD	928	928
TREASURER	464	464
UNIV OF MINN	464	464
VETERANS AFFAIRS	1,391	1,391
WORLD TRADE CENTER	0	0
ZOO	1,855	1,855
OTHER	11,583	11,583
TOTAL	305,643	305,643

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

Information 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:

- o 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, 1987.
- o Telecommunications - this division is responsible for providing telephone and communications services to all state agencies. The actual costs of departmental telephone service and long distance calls are directly charged to departments through a revolving fund. Costs of telephone operators, installation and repair, and central statewide switchboard and lines are charged to the General Fund and have been allocated based on total direct telephone billings in 1986-1987.
- o 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. 1987.

The cost of the 911 Emergency System, Intergovernmental Information System ((IISAC) and Data Privacy have been disallowed as general government.

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

SCHEDULE 4.2
ACTUAL 1987

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987	2,923,090
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DEDUCTIONS:

EQUIPMENT	(48,600)
GRANTS	(191,820)

TOTAL DEDUCTIONS	(240,420)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	68,957
ADMN-COMM OFF & ADMN SVCS	63,494
ADMN-GENERAL SERVICES	2,319

TOTAL ADDITIONS	134,770
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TOTAL TO BE ALLOCATED	2,817,440
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STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	RECORDS MGMT	FORMS MGMT	TELE COMM	911 EMERGENCY	OTHER
WAGES & BENEFITS							
SALARY & WAGES	1,105,517		132,316	132,316	805,709	35,141	35
OTHER EXPENSES & COST							
SERVICES	1,542,634		82,329	82,329	701,048	624,667	52,261
SUPPLIES	34,519		2,708	2,708	17,501	0	11,602
EQUIPMENT	48,600	48,600					
GRANTS	191,820	191,820					
DEPARTMENTAL EXPEND	2,923,090	240,420	217,353	217,353	1,524,258	659,808	63,898
COST ADJUSTMENTS							
DEDUCTIONS	(240,420)	(240,420)					
ADDITIONS	134,770	134,770					
COST BY FUNCTION	2,817,440	134,770	217,353	217,353	1,524,258	659,808	63,898
REALLOCATE GEN ADMIN		(134,770)	10,919	10,919	76,575	33,147	3,210
ALLOCABLE COSTS	2,817,440	0	228,272	228,272	1,600,833	692,955	67,108
DISALLOWED	(760,063)					(692,955)	(67,108)
NET ALLOCATED	2,057,377	0	228,272	228,272	1,600,833	0	0

SCHEDULE 4.4
ACTUAL 1987

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

DETAIL ALLOCATION-RECORDS CENTER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SVCS	251	0.90%	2,044
GENERAL SERVICES	138	0.49%	1,124
INFORMATION SVCS	36	0.13%	293
AGENCY SERVICES	1,381	4.93%	11,246
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	132	0.47%	1,075
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	11	0.04%	90
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	21	0.07%	171
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MAINTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	384	1.37%	3,127
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	20	0.07%	163
ATTORNEY GENERAL	2,318	8.27%	18,877
AUDITOR	225	0.80%	1,832
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	537	1.92%	4,373
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	527	1.88%	4,292
EDUCATION-CENTRAL OFFICE	216	0.77%	1,759
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	42	0.15%	342
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVLP	33	0.12%	269
FINANCE	2,620	9.35%	21,336
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	1,772	6.32%	14,430
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	56	0.20%	456
PHARMACY	4	0.01%	33
DENTISTRY	28	0.10%	228
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	252	0.90%	2,052
HIGHER ED COORD BD	2	0.01%	16

SCHEDULE 4.4
ACTUAL 1987

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
DETAIL ALLOCATION-RECORDS CENTER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1,001	3.57%	8,152
HUMAN RIGHTS	464	1.66%	3,779
HUMAN SERVICES-CENT OFFICE	3,206	11.44%	26,108
HUMAN SERVICES-INSTITUTNS	0	0.00%	0
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,549	12.66%	28,901
LABOR & INDUSTRY	3,996	14.26%	32,542
LEGISLATIVE AUDIT	339	1.21%	2,761
LIEUTENANT GOVERNOR	44	0.16%	358
MEDIATION SVCS	27	0.10%	220
MILITARY AFFAIRS	668	2.38%	5,440
MUNICIPAL BOARD	91	0.32%	741
NATURAL RESOURCES	453	1.62%	3,689
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	2	0.01%	16
ELECTRICITY	153	0.55%	1,246
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	306	1.09%	2,492
PUB EMP RET ASSN	3	0.01%	24
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	242	0.86%	1,971
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	1,170	4.17%	9,528
SECRETARY OF STATE	401	1.43%	3,266
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	4	0.01%	33
STATE UNIV SYSTEM	27	0.10%	220
TEACHERS RETIREMENT	2	0.01%	16
TRANSPORTATION	5	0.02%	41
TRANSPORTATION REG BD	3	0.01%	24
TREASURER	512	1.83%	4,170
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	357	1.27%	2,906
TOTAL	28,031	100.00%	228,272

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-87
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	74	0.27%	609
GENERAL SERVICES	35	0.13%	288
INFORMATION SVCS	0	0.00%	0
AGENCY SERVICES	252	0.91%	2,074
BUILDING CODE	40	0.14%	329
BUILDING CONSTRUCTION	20	0.07%	165
PLANT MGMT	71	0.26%	584
STATE REGISTER & DOCUMENTS	8	0.03%	66
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	24	0.09%	198
MOTOR POOL	27	0.10%	222
STATE PRINTER	42	0.15%	346
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	112	0.40%	922
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MAINTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	636	2.29%	5,234
ANIMAL HEALTH BD	173	0.62%	1,424
ARTS BOARD	20	0.07%	165
ATTORNEY GENERAL	29	0.10%	239
AUDITOR	47	0.17%	387
CAPITOL AREA ARCH PLAN BD	6	0.02%	49
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	426	1.54%	3,506
COMMUNITY COLLEGE BD	1,906	6.87%	15,686
CORRECTIONS	1,086	3.92%	8,938
EDUCATION-CENTRAL OFFICE	970	3.50%	7,983
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	136	0.49%	1,119
ENERGY, ECONOMIC DVL P	101	0.36%	831
FINANCE	204	0.74%	1,679
GOVERNOR	7	0.03%	58
HANDICAPPED COUNCIL	11	0.04%	91
HEALTH	1,111	4.01%	9,143
HEALTH LIC BDS			
MEDICAL EXAMINERS	26	0.09%	214
NURSING	121	0.44%	996
PHARMACY	47	0.17%	387
DENTISTRY	37	0.13%	305
CHIROPRACTORS	9	0.03%	74
PSYCHOLOGY	14	0.05%	115
OPTOMETRY	9	0.03%	74
NURSING HOME ADM	15	0.05%	123
PODIATRY	5	0.02%	41
VETERINARY MEDICINE	9	0.03%	74
HEARING EXAMINER	84	0.30%	691
HIGHER ED COORD BD	25	0.09%	206

SCHEDULE 4.5
ACTUAL 1987

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	227	0.82%	1,868
HUMAN RIGHTS	33	0.12%	272
HUMAN SERVICES-CENT OFFICE	1010	3.64%	8,312
HUMAN SERVICES-INSTITUTNS	2138	7.71%	17,595
INDIAN AFFAIRS	6	0.02%	49
INVESTMENT BOARD	66	0.24%	543
IRON RANGE RESOURCES	10	0.04%	82
JOBS & TRAINING	1423	5.13%	11,711
LABOR & INDUSTRY	284	1.02%	2,337
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	52	0.19%	428
MILITARY AFFAIRS	994	3.58%	8,180
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	1,352	4.87%	11,127
NON-HEALTH LIC BDS			
BOXING	13	0.05%	107
BARBERS	44	0.16%	362
ELECTRICITY	76	0.27%	625
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	6	0.02%	49
ACCOUNTANCY	27	0.10%	222
PEACE OFFICERS	41	0.15%	337
PLANNING	141	0.51%	1,160
POLLUTION CONTROL	283	1.02%	2,329
PUB EMP RET ASSN	71	0.26%	584
PUBLIC SAFETY	1,250	4.51%	10,287
PUBLIC SERVICE	89	0.32%	732
PUBLIC UTIL COMM	4	0.01%	33
RACING COMMISSION	0	0.00%	0
REVENUE	1,280	4.61%	10,534
SECRETARY OF STATE	149	0.54%	1,226
SENTENCE GUIDELINES	6	0.02%	49
STATE RETIREMENT	144	0.52%	1,185
STATE UNIV SYSTEM	5,685	20.50%	46,787
TEACHERS RETIREMENT	118	0.43%	971
TRANSPORTATION	2,259	8.14%	18,591
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	44	0.16%	362
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	138	0.50%	1,136
WORLD TRADE CENTER	0	0.00%	0
ZOO	130	0.47%	1,070
OTHER	169	0.61%	1,395
TOTAL	27,737	100.00%	228,272

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN 1985-86
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	20,276	0.15%	2,433
GENERAL SERVICES	11,420	0.09%	1,370
INFORMATION SVCS	626,049	4.69%	75,123
AGENCY SERVICES	17,464	0.13%	2,096
BUILDING CODE	11,160	0.08%	1,339
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	22,849	0.17%	2,742
STATE REGISTER & DOCUMENTS	8,576	0.06%	1,029
MICROGRAPHICS	1,619	0.01%	194
OFFICE EQUIPMENT	328	0.00%	39
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,363	0.03%	524
STATE PRINTER	6,141	0.05%	737
CENTRAL STORES	2,223	0.02%	267
FEDERAL SURPLUS	3,611	0.03%	433
RESOURCE RECOVERY	803	0.01%	96
COMMUTER VANS	98	0.00%	12
IMB	155,375	1.16%	18,644
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	151	0.00%	18
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,140	0.01%	137
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	1,655	0.01%	199
IISAC	0	0.00%	0
911 EMERGENCY	1,054,059	7.90%	126,483
RISK MANAGEMENT	0	0.00%	0
OTHER	241	0.00%	29
AGRICULTURE	186,291	1.40%	22,354
ANIMAL HEALTH BD	15,334	0.11%	1,840
ARTS BOARD	6,472	0.05%	777
ATTORNEY GENERAL	177,347	1.33%	21,281
AUDITOR	27,561	0.21%	3,307
CAPITOL AREA ARCH PLAN BD	699	0.01%	84
CHARITABLE GAMBLING	9,670	0.07%	1,160
COMMERCE	83,292	0.62%	9,995
COMMUNITY COLLEGE BD	606,110	4.54%	72,731
CORRECTIONS	460,496	3.45%	55,258
EDUCATION-CENTRAL OFFICE	191,170	1.43%	22,940
EDUCATION-FARIBAULT SCHOOLS	24,093	0.18%	2,891
EDUCATION-VO-TECH	43,962	0.33%	5,275
EMPLOYEE RELATIONS	36,682	0.27%	4,402
ENERGY, ECONOMIC DVL P	221,777	1.66%	26,612
FINANCE	75,274	0.56%	9,033
GOVERNOR	63,024	0.47%	7,563
HANDICAPPED COUNCIL	5,371	0.04%	644
HEALTH	293,800	2.20%	35,255
HEALTH LIC BDS			
MEDICAL EXAMINERS	5,230	0.04%	628
NURSING	4,614	0.03%	554
PHARMACY	3,275	0.02%	393
DENTISTRY	2,076	0.02%	345
CHIROPRACTORS	680	0.01%	82
PSYCHOLOGY	585	0.00%	70
OPTOMETRY	345	0.00%	41
NURSING HOME ADM	565	0.00%	68
PODIATRY	248	0.00%	30
VETERINARY MEDICINE	531	0.00%	64
HEARING EXAMINER	16,065	0.12%	1,928
HIGHER ED COORD BD	35,910	0.27%	4,309

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	69,820	0.52%	8,378
HUMAN RIGHTS	44,183	0.33%	5,302
HUMAN SERVICES-CENT OFFICE	396,127	2.97%	47,534
HUMAN SERVICES-INSTITUTNS	404,184	3.03%	48,500
INDIAN AFFAIRS	3,881	0.03%	466
INVESTMENT BOARD	15,292	0.11%	1,835
IRON RANGE RESOURCES	96,336	0.72%	11,560
JOBS & TRAINING	1,069,565	8.02%	128,343
LABOR & INDUSTRY	129,207	0.97%	15,504
LEGISLATIVE AUDIT	17,376	0.13%	2,085
LIEUTENANT GOVERNOR	2,765	0.02%	332
MEDIATION SVCS	13,006	0.10%	1,561
MILITARY AFFAIRS	272,937	2.05%	32,751
MUNICIPAL BOARD	2,742	0.02%	329
NATURAL RESOURCES	872,332	6.54%	104,676
NON-HEALTH LIC BDS			
BOXING	586	0.00%	70
BARBERS	581	0.00%	70
ELECTRICITY	10,262	0.08%	1,231
ARCHITECTS & ENG	2,750	0.02%	330
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,197	0.01%	144
PEACE OFFICERS	5,192	0.04%	623
PLANNING	58,595	0.44%	7,031
POLLUTION CONTROL	222,352	1.67%	26,681
PUB EMP RET ASSN	23,633	0.18%	2,836
PUBLIC SAFETY	806,707	6.05%	96,801
PUBLIC SERVICE	40,805	0.31%	4,896
PUBLIC UTIL COMM	14,298	0.11%	1,716
RACING COMMISSION	9,525	0.07%	1,143
REVENUE	389,970	2.92%	46,795
SECRETARY OF STATE	6,664	0.05%	800
SENTENCE GUIDELINES	1,267	0.01%	152
STATE RETIREMENT	6,991	0.05%	839
STATE UNIV SYSTEM	1,550,820	11.62%	186,092
TEACHERS RETIREMENT	16,834	0.13%	2,020
TRANSPORTATION	1,349,761	10.12%	161,966
TRANSPORTATION REG BD	3,154	0.02%	378
TREASURER	3,486	0.03%	418
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	48,344	0.36%	5,801
WORLD TRADE CENTER	5,921	0.04%	710
ZOO	64,120	0.48%	7,694
OTHER	738,220	5.53%	88,582
TOTAL	13,340,738	100.00%	1,600,833

ALLOCATION BASIS: 1985-86 TELEPHONE CHARGES (OBJECT CODE 202)
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MGMT	FORMS MGMT	TELE COMM
ADMINISTRATION				
COMM OFF & ADMN SVCS	5,086	2,044	609	2,433
GENERAL SERVICES	2,782	1,124	288	1,370
INFORMATION SVCS	75,416	293	0	75,123
AGENCY SERVICES	15,416	11,246	2,074	2,096
BUILDING CODE	1,668	0	329	1,339
BUILDING CONSTRUCTION	1,240	1,075	165	0
PLANT MGMT	3,326	0	584	2,742
STATE REGISTER & DOCUMENTS	1,095	0	66	1,029
MICROGRAPHICS	194	0	0	194
OFFICE EQUIPMENT	39	0	0	39
TELECOMMUNICATIONS	198	0	198	0
MOTOR POOL	746	0	222	524
STATE PRINTER	1,173	90	346	737
CENTRAL STORES	267	0	0	267
FEDERAL SURPLUS	433	0	0	433
RESOURCE RECOVERY	96	0	0	96
COMMUTER VANS	12	0	0	12
IMB	19,737	171	922	18,644
ADDRESSING & INSERT	0	0	0	0
MOVERS & DELIVERY	18	0	0	18
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	137	0	0	137
PROC SUR-LOCAL GOVT	0	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	199	0	0	199
IISAC	0	0	0	0
911 EMERGENCY	126,483	0	0	126,483
RISK MANAGEMENT	0	0	0	0
OTHER	29	0	0	29
AGRICULTURE	30,715	3,127	5,234	22,354
ANIMAL HEALTH BD	3,264	0	1,424	1,840
ARTS BOARD	1,105	163	165	777
ATTORNEY GENERAL	40,397	18,877	239	21,281
AUDITOR	5,526	1,832	387	3,307
CAPITOL AREA ARCH PLAN BD	133	0	49	84
CHARITABLE GAMBLING	1,160	0	0	1,160
COMMERCE	17,874	4,373	3,506	9,995
COMMUNITY COLLEGE BD	88,417	0	15,686	72,731
CORRECTIONS	68,488	4,292	8,938	55,258
EDUCATION-CENTRAL OFFICE	32,682	1,759	7,983	22,940
EDUCATION-FARIBAUT SCHOOLS	2,891	0	0	2,891
EDUCATION-VO-TECH	5,617	342	0	5,275
EMPLOYEE RELATIONS	5,521	0	1,119	4,402
ENERGY, ECONOMIC DVL P	27,712	269	831	26,612
FINANCE	32,048	21,336	1,679	9,033
GOVERNOR	7,621	0	58	7,563
HANDICAPPED COUNCIL	735	0	91	644
HEALTH	58,828	14,430	9,143	35,255
HEALTH LIC BDS				
MEDICAL EXAMINERS	842	0	214	628
NURSING	2,006	456	996	554
PHARMACY	813	33	387	393
DENTISTRY	878	228	305	345
CHIROPRACTORS	156	0	74	82
PSYCHOLOGY	185	0	115	70
OPTOMETRY	115	0	74	41
NURSING HOME ADM	191	0	123	68
PODIATRY	71	0	41	30
VETERINARY MEDICINE	138	0	74	64
HEARING EXAMINER	4,671	2,052	691	1,928
HIGHER ED COORD BD	4,531	16	206	4,309

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MGMT	FORMS MGMT	TELE COMM
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	18,398	8,152	1,868	8,378
HUMAN RIGHTS	9,353	3,779	272	5,302
HUMAN SERVICES-CENT OFFICE	81,954	26,108	8,312	47,534
HUMAN SERVICES-INSTITUTNS	66,095	0	17,595	48,500
INDIAN AFFAIRS	515	0	49	466
INVESTMENT BOARD	2,378	0	543	1,835
IRON RANGE RESOURCES	11,642	0	82	11,560
JOBS & TRAINING	168,955	28,901	11,711	128,343
LABOR & INDUSTRY	50,383	32,542	2,337	15,504
LEGISLATIVE AUDIT	4,846	2,761	0	2,085
LIEUTENANT GOVERNOR	690	358	0	332
MEDIATION SVCS	2,209	220	428	1,561
MILITARY AFFAIRS	46,371	5,440	8,180	32,751
MUNICIPAL BOARD	1,070	741	0	329
NATURAL RESOURCES	119,492	3,689	11,127	104,676
NON-HEALTH LIC BDS				
BOXING	177	0	107	70
BARBERS	448	16	362	70
ELECTRICITY	3,102	1,246	625	1,231
ARCHITECTS & ENG	330	0	0	330
ABSTRACTORS	49	0	49	0
ACCOUNTANCY	366	0	222	144
PEACE OFFICERS	960	0	337	623
PLANNING	8,191	0	1,160	7,031
POLLUTION CONTROL	31,502	2,492	2,329	26,681
PUB EMP RET ASSN	3,444	24	584	2,836
PUBLIC SAFETY	107,088	0	10,287	96,801
PUBLIC SERVICE	7,599	1,971	732	4,896
PUBLIC UTIL COMM	1,749	0	33	1,716
RACING COMMISSION	1,143	0	0	1,143
REVENUE	66,857	9,528	10,534	46,795
SECRETARY OF STATE	5,292	3,266	1,226	800
SENTENCE GUIDELINES	201	0	49	152
STATE RETIREMENT	2,057	33	1,185	839
STATE UNIV SYSTEM	233,099	220	46,787	186,092
TEACHERS RETIREMENT	3,007	16	971	2,020
TRANSPORTATION	180,598	41	18,591	161,966
TRANSPORTATION REG BD	402	24	0	378
TREASURER	4,950	4,170	362	418
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	6,937	0	1,136	5,801
WORLD TRADE CENTER	710	0	0	710
ZOO	8,764	0	1,070	7,694
OTHER	92,883	2,906	1,395	88,582
TOTAL	2,057,377	228,272	228,272	1,600,833

STATE OF MINNESOTA
ADMINISTRATION - 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:

- o Procurement - costs of central purchasing have been allocated based on the number of encumbrance transactions (A44) processed in 1986-87.
- o 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 1986-1987.
- o 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. 1987 postage charges.
- o 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 June 30, 1987.
- o Risk Management - The cost of this division has not been allocated.

Ref.: FMC 74-4, Attachment B, paragraphs B.1, 9 and 24.

SCHEDULE 5.2
ACTUAL 1987

STATE OF MINNESOTA

ADMINISTRATION-AGENCY SERVICES

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987	2,967,127
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DEDUCTIONS:

EQUIPMENT	(25,017)
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TOTAL DEDUCTIONS	(25,0
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	11,815
ADMIN-COMM OFF & ADMN SVCS	148,817
ADMIN-GENERAL SERVICES	2,319
ADMIN-INFORMATION SERVICES	15,416

TOTAL ADDITIONS	178,367
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TOTAL TO BE ALLOCATED	3,120,477
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SCHEDULE 5.3
ACTUAL 1987

STATE OF MINNESOTA

ADMINISTRATION-AGENCY SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GEN ADMIN	PROCURE	CENTRAL MAIL	INVENTORY MGMT	RISK MGMT
WAGES & BENEFITS						
SALARIES & WAGES	1,900,044		1,088,977	225,062	523,586	62,419
OTHER EXPENSE & COST						
SERVICES	955,273		626,797	117,189	187,034	24,253
SUPPLIES	86,793		11,647	5,178	64,008	5,960
EQUIPMENT	25,017	25,017				
DEPARTMENTAL EXPEND	2,967,127	25,017	1,727,421	347,429	774,628	92,632
COST ADJUSTMENTS						
DEDUCTIONS	(25,017)	(25,017)				
ADDITIONS	178,367	178,367				
COST BY FUNCTION	3,120,477	178,367	1,727,421	347,429	774,628	92,632
REALLOCATE ADMIN	0	(178,367)	104,726	21,063	46,962	5,616
ALLOCABLE COSTS	3,120,477	0	1,832,147	368,492	821,590	98,248
DISALLOWED	(98,248)					(98,248)
NET ALLOCATED	3,022,229	0	1,832,147	368,492	821,590	0

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SVCS	125	0.26%	4,693
GENERAL SERVICES	8	0.02%	300
INFORMATION SVCS	217	0.44%	8,147
AGENCY SERVICES	35	0.07%	1,314
BUILDING CODE	31	0.06%	1,164
BUILDING CONSTRUCTION	1,086	2.23%	40,773
PLANT MGMT	251	0.51%	9,424
STATE REGISTER & DOCUMENTS	85	0.17%	3,191
MICROGRAPHICS	26	0.05%	976
OFFICE EQUIPMENT	324	0.66%	12,164
TELECOMMUNICATIONS	91	0.19%	3,417
MOTOR POOL	218	0.45%	8,185
STATE PRINTER	39	0.08%	1,464
CENTRAL STORES	100	0.20%	3,754
FEDERAL SURPLUS	6	0.01%	225
RESOURCE RECOVERY	2	0.00%	75
COMMUTER VANS	5	0.01%	188
IMB	441	0.90%	16,537
ADDRESSING & INSERT	6	0.01%	225
MOVERS & DELIVERY	4	0.01%	150
CENTRAL MINTNCE REV	6	0.01%	225
CAPITOL PARKING	15	0.03%	563
PROC SUR-LOCAL GOVT	2	0.00%	75
RECORDS MGMT-LOCAL GOVT	3	0.01%	113
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	6	0.01%	225
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	9	0.02%	338
OTHER	109	0.22%	4,092
AGRICULTURE	2,483	5.09%	93,222
ANIMAL HEALTH BD	21	0.04%	788
ARTS BOARD	207	0.42%	7,772
ATTORNEY GENERAL	157	0.32%	5,894
AUDITOR	59	0.12%	2,215
CAPITOL AREA ARCH PLAN BD	19	0.04%	713
CHARITABLE GAMBLING	30	0.06%	1,126
COMMERCE	153	0.31%	5,744
COMMUNITY COLLEGE BD	2,789	5.72%	104,710
CORRECTIONS	2,422	4.96%	90,932
EDUCATION-CENTRAL OFFICE	646	1.32%	24,253
EDUCATION-FARIBAUTL SCHOOLS	164	0.34%	6,157
EDUCATION-VO-TECH	171	0.35%	6,420
EMPLOYEE RELATIONS	113	0.23%	4,242
ENERGY, ECONOMIC DVLP	1,113	2.28%	41,786
FINANCE	167	0.34%	6,270
GOVERNOR	77	0.16%	2,891
HANDICAPPED COUNCIL	16	0.03%	601
HEALTH	1,511	3.10%	56,729
HEALTH LIC BDS			
MEDICAL EXAMINERS	15	0.03%	563
NURSING	12	0.02%	451
PHARMACY	7	0.01%	263
DENTISTRY	11	0.02%	413
CHIROPRACTORS	5	0.01%	188
PSYCHOLOGY	9	0.02%	338
OPTOMETRY	9	0.02%	338
NURSING HOME ADM	4	0.01%	150
PODIATRY	1	0.00%	38
VETERINARY MEDICINE	6	0.01%	225
HEARING EXAMINER	191	0.39%	7,171
HIGHER ED COORD BD	185	0.38%	6,946

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	125	0.26%	4,693
GENERAL SERVICES	8	0.02%	300
INFORMATION SVCS	217	0.44%	8,147
AGENCY SERVICES	35	0.07%	1,314
BUILDING CODE	31	0.06%	1,164
BUILDING CONSTRUCTION	1,086	2.23%	40,773
PLANT MGMT	251	0.51%	9,424
STATE REGISTER & DOCUMENTS	85	0.17%	3,191
MICROGRAPHICS	26	0.05%	976
OFFICE EQUIPMENT	324	0.66%	12,164
TELECOMMUNICATIONS	91	0.19%	3,417
MOTOR POOL	218	0.45%	8,185
STATE PRINTER	39	0.08%	1,464
CENTRAL STORES	100	0.20%	3,754
FEDERAL SURPLUS	6	0.01%	225
RESOURCE RECOVERY	2	0.00%	75
COMMUTER VANS	5	0.01%	188
IMB	441	0.90%	16,557
ADDRESSING & INSERT	6	0.01%	225
MOVERS & DELIVERY	4	0.01%	150
CENTRAL MNTNCE REV	6	0.01%	225
CAPITOL PARKING	15	0.03%	563
PROC SUR-LOCAL GOVT	2	0.00%	75
RECORDS MGMT-LOCAL GOVT	3	0.01%	113
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	6	0.01%	225
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	9	0.02%	338
OTHER	109	0.22%	4,092
AGRICULTURE	2,483	5.09%	93,222
ANIMAL HEALTH BD	21	0.04%	788
ARTS BOARD	207	0.42%	7,772
ATTORNEY GENERAL	157	0.32%	5,894
AUDITOR	59	0.12%	2,215
CAPITOL AREA ARCH PLAN BD	19	0.04%	713
CHARITABLE GAMBLING	30	0.06%	1,126
COMMERCE	153	0.31%	5,744
COMMUNITY COLLEGE BD	2,789	5.72%	104,710
CORRECTIONS	2,422	4.96%	90,932
EDUCATION-CENTRAL OFFICE	646	1.32%	24,253
EDUCATION-FARIBAUTL SCHOOLS	164	0.34%	6,157
EDUCATION-VO-TECH	171	0.35%	6,420
EMPLOYEE RELATIONS	113	0.23%	4,242
ENERGY, ECONOMIC DVL P	1,113	2.28%	41,786
FINANCE	167	0.34%	6,270
GOVERNOR	77	0.16%	2,891
HANDICAPPED COUNCIL	16	0.03%	601
HEALTH	1,511	3.10%	56,729
HEALTH LIC BDS			
MEDICAL EXAMINERS	15	0.03%	563
NURSING	12	0.02%	451
PHARMACY	7	0.01%	263
DENTISTRY	11	0.02%	413
CHIROPRACTORS	5	0.01%	188
PSYCHOLOGY	9	0.02%	338
OPTOMETRY	9	0.02%	338
NURSING HOME ADM	4	0.01%	150
PODIATRY	1	0.00%	38
VETERINARY MEDICINE	6	0.01%	225
HEARING EXAMINER	191	0.39%	7,171
HIGHER ED COORD BD	185	0.38%	6,946

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	134	0.27%	5,031
HUMAN RIGHTS	67	0.14%	2,515
HUMAN SERVICES-CENTRAL OFFICE	1,230	2.52%	46,179
HUMAN SERVICES-INSTITUTNS	2,224	4.56%	83,498
INDIAN AFFAIRS	10	0.02%	375
INVESTMENT BOARD	66	0.14%	2,478
IRON RANGE RESOURCES	579	1.19%	21,738
JOBS & TRAINING	2,821	5.78%	105,912
LABOR & INDUSTRY	317	0.65%	11,901
LEGISLATIVE AUDIT	38	0.08%	1,427
LIEUTENANT GOVERNOR	6	0.01%	225
MEDIATION SVCS	56	0.11%	2,102
MILITARY AFFAIRS	167	0.34%	6,270
MUNICIPAL BOARD	34	0.07%	1,276
NATURAL RESOURCES	4,550	9.32%	170,825
NON-HEALTH LIC BDS			
BOXING	1	0.00%	38
BARBERS	5	0.01%	188
ELECTRICITY	38	0.08%	1,427
ARCHITECTS & ENG	9	0.02%	338
ABSTRACTORS	1	0.00%	38
ACCOUNTANCY	17	0.03%	638
PEACE OFFICERS	16	0.03%	601
PLANNING	209	0.43%	7,847
POLLUTION CONTROL	626	1.28%	23,503
PUB EMP RET ASSN	195	0.40%	7,321
PUBLIC SAFETY	2,685	5.50%	100,806
PUBLIC SERVICE	286	0.59%	10,738
PUBLIC UTIL COMM	38	0.08%	1,427
RACING COMMISSION	51	0.10%	1,915
REVENUE	600	1.23%	22,526
SECRETARY OF STATE	46	0.09%	1,727
SENTENCE GUIDELINES	5	0.01%	188
STATE RETIREMENT	49	0.10%	1,840
STATE UNIV SYSTEM	6,228	12.76%	233,824
TEACHERS RETIREMENT	35	0.07%	1,314
TRANSPORTATION	7,893	16.17%	296,335
TRANSPORTATION REG BD	4	0.01%	150
TREASURER	31	0.06%	1,164
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	224	0.46%	8,410
WORLD TRADE CENTER	4	0.01%	150
ZOO	128	0.26%	4,806
OTHER	1,054	2.16%	39,570
TOTAL	48,800	100.00%	1,832,147

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1987
SOURCE: SPECIAL COMPUTER REPORT

SCHEDULE 5.5
ACTUAL 1987

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	9,343	0.14%	500
GENERAL SERVICES	3,543	0.05%	190
INFORMATION SVCS	2,870	0.04%	154
AGENCY SERVICES	46,901	0.68%	2,510
BUILDING CODE	10,934	0.16%	585
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	663	0.01%	35
STATE REGISTER & DOCUMENTS	39,155	0.57%	2,096
MICROGRAPHICS	345	0.01%	18
OFFICE EQUIPMENT	69	0.00%	4
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	496	0.01%	27
STATE PRINTER	2,022	0.03%	108
CENTRAL STORES	1,213	0.02%	65
FEDERAL SURPLUS	3,106	0.05%	166
RESOURCE RECOVERY	157	0.00%	8
COMPUTER VANS	0	0.00%	0
IMB	2,132	0.03%	114
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MPTNCE REV	0	0.00%	0
CAPITOL PARKING	1,622	0.02%	87
PROC SUR-LOCAL GOVT	38	0.00%	2
RECORDS MGMT-LOCAL GOVT	982	0.01%	53
STATE SURPLUS	528	0.01%	28
MGMT ANALYSIS-SP PD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	3,998	0.06%	214
AGRICULTURE	101,024	1.47%	5,407
ANIMAL HEALTH BD	7,858	0.11%	421
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	56,850	0.83%	3,043
AUDITOR	14,690	0.21%	786
CAPITOL AREA ARCH PLAN BD	207	0.00%	11
CHARITABLE GAMBLING	15,916	0.23%	852
COMMERCE	101,022	1.47%	5,407
COMMUNITY COLLEGE BD	54,143	0.79%	2,898
CORRECTIONS	29,122	0.42%	1,559
EDUCATION-CENTRAL OFFICE	325,247	4.72%	17,409
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	86,363	1.25%	4,623
EMPLOYER RELATIONS	54,055	0.79%	2,893
ENERGY, ECONOMIC DVLDP	351,342	5.10%	18,806
FINANCE	170,024	2.47%	9,101
GOVERNOR	19,204	0.28%	1,028
HANDICAPPED COUNCIL	10,547	0.15%	565
HEALTH	16,947	0.25%	907
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,686	0.05%	197
NURSING	13,634	0.20%	730
PHARMACY	0	0.00%	0
DENTISTRY	5,373	0.08%	288
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	582	0.01%	31
HIGHER ED COORD BD	94,565	1.37%	5,062

SCHEDULE 5.5
ACTUAL 1987

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	52,273	0.76%	2,798
HUMAN RIGHTS	16,179	0.24%	866
HUMAN SERVICES-CENTRAL OFFICE	833,277	12.10%	44,602
HUMAN SERVICES-INSTITUTMS	0	0.00%	0
INDIAN AFFAIRS	319	0.00%	17
INVESTMENT BOARD	1,796	0.03%	96
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	6,541	0.10%	350
LABOR & INDUSTRY	124,844	1.81%	6,682
LEGISLATIVE AUDIT	3,584	0.05%	192
LIEUTENANT GOVERNOR	3,533	0.05%	189
MEDIATION SVCS	7,891	0.11%	422
MILITARY AFFAIRS	20	0.00%	1
MUNICIPAL BOARD	919	0.01%	49
NATURAL RESOURCES	389,053	5.65%	20,825
NON-HEALTH LIC BDS			
BOXING	275	0.00%	15
BARBERS	2,685	0.04%	144
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	312	0.00%	17
ACCOUNTANCY	9,860	0.14%	528
PEACE OFFICERS	4,886	0.07%	262
PLANNING	33,264	0.48%	1,780
POLLUTION CONTROL	7,960	0.12%	426
PUB EMP RET ASSN	270,817	3.93%	14,496
PUBLIC SAFETY	1,679,836	24.40%	89,915
PUBLIC SERVICE	7,452	0.11%	399
PUBLIC UTIL COMM	4,768	0.07%	255
RACING COMMISSION	794	0.01%	42
REVENUE	1,118,902	16.25%	59,891
SECRETARY OF STATE	51,403	0.75%	2,751
SENTENCE GUIDELINES	1,094	0.02%	59
STATE RETIREMENT	70,229	1.02%	3,759
STATE UNIV SYSTEM	66,421	0.96%	3,555
TEACHERS RETIREMENT	131,399	1.91%	7,033
TRANSPORTATION	187,756	2.73%	10,050
TRANSPORTATION REG BD	3,096	0.04%	166
TREASURER	980	0.01%	52
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	4,597	0.07%	246
WORLD TRADE CENTER	2,792	0.04%	149
ZOO	0	0.00%	0
OTHER	119,996	1.74%	6,425
TOTAL	6,884,321	100.00%	368,492

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE F.Y. 1987
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DETAIL ALLOCATION-INVENTORY MGMT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	126	0.08%	622
GENERAL SERVICES	42	0.03%	207
INFORMATION SVCS	260	0.16%	1,284
AGENCY SERVICES	99	0.06%	489
BUILDING CODE	52	0.03%	257
BUILDING CONSTRUCTION	378	0.23%	1,867
PLANT MGMT	863	0.52%	4,262
STATE REGISTER & DOCUMENTS	72	0.04%	356
MICROGRAPHICS	39	0.02%	193
OFFICE EQUIPMENT	374	0.22%	1,847
TELECOMMUNICATIONS	15	0.01%	74
MOTOR POOL	1,160	0.70%	5,729
STATE PRINTER	175	0.11%	864
CENTRAL STORES	22	0.01%	109
FEDERAL SURPLUS	17	0.01%	84
RESOURCE RECOVERY	2	0.00%	10
COMMUTER VANS	30	0.02%	148
IMB	4,269	2.57%	21,083
ADDRESSING & INSERT	8	0.00%	40
MOVERS & DELIVERY	31	0.02%	153
CENTRAL MNTNCE REV	2	0.00%	10
CAPITOL PARKING	4	0.00%	20
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	407	0.24%	2,010
AGRICULTURE	1,260	0.76%	6,223
ANIMAL HEALTH BD	34	0.02%	168
ARTS BOARD	17	0.01%	84
ATTORNEY GENERAL	3,347	2.01%	16,529
AUDITOR	97	0.06%	479
CAPITOL AREA ARCH PLAN BD	3	0.00%	15
CHARITABLE GAMBLING	47	0.03%	232
COMMERCE	433	0.26%	2,138
COMMUNITY COLLEGE BD	16,420	9.87%	81,091
CORRECTIONS	7,231	4.35%	35,711
EDUCATION-CENTRAL OFFICE	1,210	0.73%	5,976
EDUCATION-FARIBAULT SCHOOLS	627	0.38%	3,096
EDUCATION-VO-TECH	576	0.35%	2,845
EMPLOYEE RELATIONS	162	0.10%	800
ENERGY, ECONOMIC DVLP	707	0.42%	3,492
FINANCE	246	0.15%	1,215
GOVERNOR	156	0.09%	770
HANDICAPPED COUNCIL	30	0.02%	148
HEALTH	2,417	1.45%	11,936
HEALTH LIC BDS			
MEDICAL EXAMINERS	47	0.03%	232
NURSING	32	0.02%	158
PHARMACY	18	0.01%	89
DENTISTRY	18	0.01%	89
CHIROPRACTORS	2	0.00%	10
PSYCHOLOGY	3	0.00%	15
OPTOMETRY	4	0.00%	20
NURSING HOME ADM	6	0.00%	30
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	5	0.00%	25
HEARING EXAMINER	212	0.13%	1,047
HIGHER ED COORD BD	140	0.08%	691

SCHEDULE 5.6
ACTUAL 1987

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DETAIL ALLOCATION-INVENTORY MGMT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	9	0.01%	44
HOUSING FINANCE	594	0.36%	2,933
HUMAN RIGHTS	88	0.05%	435
HUMAN SERVICES-CENTRAL OFFICE	1,690	1.02%	8,346
HUMAN SERVICES-INSTITUTNS	8,327	5.01%	41,123
INDIAN AFFAIRS	23	0.01%	114
INVESTMENT BOARD	57	0.03%	281
IRON RANGE RESOURCES	927	0.56%	4,578
JOBS & TRAINING	7,790	4.68%	38,471
LABOR & INDUSTRY	657	0.39%	3,245
LEGISLATIVE AUDIT	216	0.13%	1,067
LIEUTENANT GOVERNOR	31	0.02%	153
MEDIATION SVCS	78	0.05%	385
MILITARY AFFAIRS	861	0.52%	4,252
MUNICIPAL BOARD	7	0.00%	35
NATURAL RESOURCES	28,382	17.06%	140,166
NON-HEALTH LIC BDS			
BOXING	1	0.00%	5
BARBERS	6	0.00%	30
ELECTRICITY	31	0.02%	153
ARCHITECTS & ENG	15	0.01%	74
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	23	0.01%	114
PEACE OFFICERS	28	0.02%	138
PLANNING	545	0.33%	2,692
POLLUTION CONTROL	1,677	1.01%	8,282
PUB EMP RET ASSN	28	0.02%	138
PUBLIC SAFETY	10,282	6.18%	50,778
PUBLIC SERVICE	420	0.25%	2,074
PUBLIC UTIL COMM	75	0.05%	370
RACING COMMISSION	46	0.03%	227
REVENUE	1,711	1.03%	8,450
SECRETARY OF STATE	157	0.09%	775
SENTENCE GUIDELINES	13	0.01%	64
STATE RETIREMENT	62	0.04%	306
STATE UNIV SYSTEM	30,923	18.59%	152,714
TEACHERS RETIREMENT	138	0.08%	682
TRANSPORTATION	23,024	13.84%	113,705
TRANSPORTATION REG BD	20	0.01%	99
TREASURER	58	0.03%	286
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	1,204	0.72%	5,946
WORLD TRADE CENTER	5	0.00%	25
ZOO	1,298	0.78%	6,410
OTHER	882	0.53%	4,353
TOTAL	166,363	100.00%	821,590

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-87
SOURCE: FIXED ASSET SUMMARY REPORT

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	CENTRAL MAIL	INVENTORY MANAGEMENT
ADMINISTRATION				
COMM OFF & ADMIN SVCS	5,815	4,693	500	622
GENERAL SERVICES	697	300	190	207
INFORMATION SVCS	9,585	8,147	154	1,284
AGENCY SERVICES	4,313	1,314	2,510	489
BUILDING CODE	2,006	1,164	585	257
BUILDING CONSTRUCTION	42,640	40,773	0	1,867
PLANT MGMT	13,721	9,424	35	4,262
STATE REGISTER & DOCUMENTS	5,643	3,191	2,096	356
MICROGRAPHICS	1,187	976	18	193
OFFICE EQUIPMENT	14,015	12,164	4	1,847
TELECOMMUNICATIONS	3,491	3,417	0	74
MOTOR POOL	13,941	8,185	27	5,729
STATE PRINTER	2,436	1,464	108	864
CENTRAL STORES	3,928	3,754	65	109
FEDERAL SURPLUS	475	225	166	84
RESOURCE RECOVERY	93	75	8	10
COMMUTER VANS	336	188	0	148
IMB	37,754	16,557	114	21,083
ADDRESSING & INSERT	265	225	0	40
MOVERS & DELIVERY	303	150	0	153
CENTRAL MNTNCE REV	235	225	0	10
CAPITOL PARKING	670	563	87	20
PROC SUR-LOCAL GOVT	77	75	2	0
RECORDS MGMT-LOCAL GOVT	166	113	53	0
STATE SURPLUS	28	0	28	0
MGMT ANALYSIS-SP FD	225	225	0	0
IISAC	0	0	0	0
911 EMERGENCY	0	0	0	0
RISK MANAGEMENT	338	338	0	0
OTHER	6,316	4,092	214	2,010
AGRICULTURE	104,852	93,222	5,407	6,223
ANIMAL HEALTH BD	1,377	788	421	168
ARTS BOARD	7,856	7,772	0	84
ATTORNEY GENERAL	25,466	5,894	3,043	16,529
AUDITOR	3,480	2,215	786	479
CAPITOL AREA ARCH PLAN BD	739	713	11	15
CHARITABLE GAMBLING	2,210	1,126	852	232
COMMERCE	13,289	5,744	5,407	2,138
COMMUNITY COLLEGE BD	188,699	104,710	2,898	81,091
CORRECTIONS	128,202	90,932	1,559	35,711
EDUCATION-CENTRAL OFFICE	47,638	24,253	17,409	5,976
EDUCATION-FARIBAULT SCHOOLS	9,253	6,157	0	3,096
EDUCATION-VO-TECH	13,888	6,420	4,623	2,845
EMPLOYEE RELATIONS	7,935	4,242	2,893	800
ENERGY, ECONOMIC DVL P	64,084	41,786	18,806	3,492
FINANCE	16,586	6,270	9,101	1,215
GOVERNOR	4,689	2,891	1,028	770
HANDICAPPED COUNCIL	1,314	601	565	148
HEALTH	69,572	56,729	907	11,936
HEALTH LIC BDS				
MEDICAL EXAMINERS	992	563	197	232
NURSING	1,339	451	730	158
PHARMACY	352	263	0	89
DENTISTRY	790	413	288	89
CHIROPRACTORS	198	188	0	10
PSYCHOLOGY	353	338	0	15
OPTOMETRY	358	338	0	20
NURSING HOME ADM	180	150	0	30
PODIATRY	38	38	0	0
VETERINARY MEDICINE	250	225	0	25
HEARING EXAMINER	8,249	7,171	31	1,047
HIGHER ED COORD BD	12,699	6,946	5,062	691

SCHEDULE 5.7
ACTUAL 1987

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	CENTRAL MAIL	INVENTORY MANAGEMENT
HIGHER ED FAC AUTH	44	0	0	44
HOUSING FINANCE	10,762	5,031	2,798	2,933
HUMAN RIGHTS	3,816	2,515	866	435
HUMAN SERVICES-CENTRAL OFFICE	99,127	46,179	44,602	8,346
HUMAN SERVICES-INSTITUTNS	124,621	83,498	0	41,123
INDIAN AFFAIRS	506	375	17	114
INVESTMENT BOARD	2,855	2,478	96	281
IRON RANGE RESOURCES	26,316	21,738	0	4,578
JOBS & TRAINING	144,733	105,912	350	38,471
LABOR & INDUSTRY	21,828	11,901	6,682	3,245
LEGISLATIVE AUDIT	2,686	1,427	192	1,067
LIEUTENANT GOVERNOR	567	225	189	153
MEDIATION SVCS	2,909	2,102	422	385
MILITARY AFFAIRS	10,523	6,270	1	4,252
MUNICIPAL BOARD	1,360	1,276	49	35
NATURAL RESOURCES	331,816	170,825	20,825	140,166
NON-HEALTH LIC BDS				
BOXING	58	38	15	5
BARBERS	362	188	144	30
ELECTRICITY	1,580	1,427	0	153
ARCHITECTS & ENG	412	338	0	74
ABSTRACTORS	55	38	17	0
ACCOUNTANCY	1,280	638	528	114
PEACE OFFICERS	1,001	601	262	138
PLANNING	12,319	7,847	1,780	2,692
POLLUTION CONTROL	32,211	23,503	426	8,282
PUB EMP RET ASSN	21,955	7,321	14,496	138
PUBLIC SAFETY	241,499	100,806	89,915	50,778
PUBLIC SERVICE	13,211	10,738	399	2,074
PUBLIC UTIL COMM	2,052	1,427	255	370
RACING COMMISSION	2,184	1,915	42	227
REVENUE	90,867	22,526	59,891	8,450
SECRETARY OF STATE	5,253	1,727	2,751	775
SENTENCE GUIDELINES	311	188	59	64
STATE RETIREMENT	5,905	1,840	3,759	306
STATE UNIV SYSTEM	390,093	233,824	3,555	152,714
TEACHERS RETIREMENT	9,029	1,314	7,033	682
TRANSPORTATION	420,090	296,335	10,050	113,705
TRANSPORTATION REG BD	415	150	166	99
TREASURER	1,502	1,164	52	286
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	14,602	8,410	246	5,946
WORLD TRADE CENTER	324	150	149	25
ZOO	11,216	4,806	0	6,410
OTHER	50,348	39,570	6,425	4,353
TOTAL	3,022,229	1,832,147	368,492	821,590

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 (which includes personnel and accounting services). Costs of the commissioner's office have been allocated to the divisions within the department based actual employee count for F.Y. 1987.

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

SCHEDULE 6.2
ACTUAL 1987

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987		826,545
DEDUCTIONS:		
EQUIPMENT	(15,396)	
GRANTS	(54)	
TOTAL DEDUCTIONS		(15,450)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	26,982	
ADMN-COMM OFF & ADMN SVCS	857	
ADMN-GENERAL SERVICES	3,247	
ADMN-INFORMATION SVCS	32,048	
ADMN-AGENCY SERVICES	16,586	
TOTAL ALLOCATED ADDITIONS		79,720
TOTAL TO BE ALLOCATED		890,815

SCHEDULE 6.3
ACTUAL 1987

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	DEPT ADMN
WAGES & BENEFITS			
SALARY & WAGES	507,716		507,716
OTHER EXPENSE & COST			
SERVICES	257,958		257,958
SUPPLIES	45,421		45,421
EQUIPMENT	15,396	15,396	
GRANTS		54	
DEPARTMENTAL EXPENDITURES	826,545	15,450	811,095
COST ADJUSTMENTS			
DEDUCTIONS	(15,450)	(15,450)	
ADDITIONS	79,720	79,720	
COST BY FUNCTION	890,815	79,720	811,095
REALLOCATE ADMN	0	(79,720)	79,720
ALLOCABLE COSTS	890,815	0	890,815
DISALLOWED	0		
NET ALLOCATED	890,815	0	890,815

SCHEDULE 6.4
ACTUAL 1987

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	29	23.58%	210,030
FIN-ACCOUNTING	52	42.28%	376,605
FIN-OTHER	26	21.14%	188,302
FIN-FIS MGMT/ADMN	16	13.01%	115,878
TOTAL	123	100.00%	890,815

ALLOCATION BASIS: F.Y. 1987 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 6.5
ACTUAL 1987

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	210,030	210,030
FIN-ACCOUNTING	376,605	376,605
FIN-OTHER	188,302	188,302
FIN-FISCAL MGMT/ADMN	115,878	115,878
TOTAL ALLOCATED	890,815	890,815

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. These duties are allowable for plan purposes and have been allocated based on the number of accounting transactions processed for each department in 1986-87. Controller's salaries are allocated only to the agencies to which they are assigned. A portion of the controllers duties includes policy and analysis which is considered general government and disallowed for plan purposes.

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) in the state accounting system as of September 5, 1987.

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

SCHEDULE 7.2
ACTUAL 1987

STATE OF MINNESOTA

FINANCE-BUDGET

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987		1,464,137
DEDUCTIONS:		
EQUIPMENT	(21,899)	
TOTAL DEDUCTIONS		(21,899)
ALLOCATED ADDITIONS:		
FINANCE-FISCAL MGMT/ADMN	210,030	
TOTAL ALLOCATED ADDITIONS		210,030
TOTAL TO BE ALLOCATED		1,652,268

STATE OF MINNESOTA

FINANCE-BUDGET

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	BUDGET CONTROL	BUDGET SUPPORT	GENERAL GOV'T
WAGES & BENEFITS					
SALARY AND WAGES	1,337,031		798,225	207,256	331,550
OTHER EXPENSE AND COST					
SERVICES	88,209		10,824	72,889	4,496
SUPPLIES	16,998		3,032	12,707	1,259
EQUIPMENT	21,899	21,899			
DEPARTMENTAL EXPENDITURES	1,464,137	21,899	812,081	292,852	337,305
COST ADJUSTMENTS					
DEDUCTIONS	(21,899)	(21,899)			
ADDITIONS	210,030	210,030			
COST BY FUNCTION	1,652,268	210,030	812,081	292,852	337,305
REALLOCATE ADMINISTRATION	0	(210,030)	118,262	42,647	49,121
ALLOCABLE COSTS	1,652,268	0	930,343	335,499	386,426
DISALLOWED	(386,426)				(386,426)
NET ALLOCATED	1,265,842		930,343	335,499	0

STATE OF MINNESOTA

FINANCE-BUDET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	3,296	0.13%	247
GENERAL SERVICES	697	0.03%	52
INFORMATION SVCS	3,244	0.13%	243
AGENCY SERVICES	13,294	0.52%	997
BUILDING CODE	867	0.03%	65
BUILDING CONSTRUCTION	637	0.02%	48
PLANT MGMT	8,900	0.35%	668
STATE REGISTER & DOCUMENTS	4,318	0.17%	324
MICROGRAPHICS	1,585	0.06%	119
OFFICE EQUIPMENT	1,872	0.07%	140
TELECOMMUNICATIONS	17,616	0.69%	1,321
MOTOR POOL	22,669	0.88%	1,700
STATE PRINTER	14,223	0.55%	1,067
CENTRAL STORES	18,018	0.70%	1,351
FEDERAL SURPLUS	1,579	0.06%	118
RESOURCE RECOVERY	371	0.01%	28
COMMUTER VANS	601	0.02%	45
IMB	10,925	0.43%	819
ADDRESSING & INSERT	790	0.03%	59
MOVERS & DELIVERY	974	0.04%	73
CENTRAL MNTNCE REV	1,524	0.06%	114
CAPITOL PARKING	1,882	0.07%	141
PROC SUR-LOCAL GOVT	76	0.00%	6
RECORDS MGMT-LOCAL GOVT	183	0.01%	14
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.02%	37
IISAC	78	0.00%	6
911 EMERGENCY	473	0.02%	35
RISK MANAGEMENT	195	0.01%	15
OTHER	7,551	0.29%	566
AGRICULTURE	46,771	1.82%	3,508
ANIMAL HEALTH BD	2,125	0.08%	159
ARTS BOARD	2,865	0.11%	215
ATTORNEY GENERAL	18,710	0.73%	1,403
AUDITOR	4,648	0.18%	349
CAPITOL AREA ARCH PLAN BD	726	0.03%	54
CHARITABLE GAMBLING	1,917	0.07%	144
COMMERCE	44,381	1.73%	3,329
COMMUNITY COLLEGE BD	115,987	4.52%	8,699
CORRECTIONS	110,987	4.32%	8,324
EDUCATION-CENTRAL OFFICE	87,662	3.41%	6,575
EDUCATION-FARIBAULT SCHOOLS	5439	0.21%	408
EDUCATION-VO-TECH	18,144	0.71%	1,361
EMPLOYEE RELATIONS	10,611	0.41%	796
ENERGY, ECONOMIC DVLP	33,076	1.29%	2,481
FINANCE	29,424	1.15%	2,207
GOVERNOR	2,932	0.11%	220
HANDICAPPED COUNCIL	1,329	0.05%	100
HEALTH	64,793	2.52%	4,860
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.10%	199
NURSING	3,538	0.14%	265
PHARMACY	1,680	0.07%	126
DENTISTRY	1,676	0.07%	126
CHIROPRACTORS	673	0.03%	50
PSYCHOLOGY	958	0.04%	72
OPTOMETRY	460	0.02%	35
NURSING HOME ADM	683	0.03%	51
PODIATRY	290	0.01%	22
VETERINARY MEDICINE	505	0.02%	38
HEARING EXAMINER	5,409	0.21%	406
HIGHER ED COORD BD	10,456	0.41%	784

STATE OF MINNESOTA
FINANCE-BUDET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	35	0.00%	3
HOUSING FINANCE	12,750	0.50%	956
HUMAN RIGHTS	2,961	0.12%	222
HUMAN SERVICES-CENTRAL OFFICE	94,340	3.67%	7,076
HUMAN SERVICES-INSTITUTNS	87,941	3.43%	6,596
INDIAN AFFAIRS	1,171	0.05%	88
INVESTMENT BOARD	1,779	0.07%	133
IRON RANGE RESOURCES	19,398	0.76%	1,455
JOBS & TRAINING	234,975	9.15%	17,624
LABOR & INDUSTRY	76,365	2.97%	5,728
LEGISLATIVE AUDIT	1,762	0.07%	132
LIEUTENANT GOVERNOR	475	0.02%	36
MEDIATION SVCS	1,741	0.07%	131
MILITARY AFFAIRS	15,311	0.60%	1,148
MUNICIPAL BOARD	831	0.03%	62
NATURAL RESOURCES	227,623	8.87%	17,072
NON-HEALTH LIC BDS			
BOXING	416	0.02%	31
BARBERS	1,174	0.05%	88
ELECTRICITY	3,334	0.15%	295
ARCHITECTS & ENG	2,326	0.09%	174
ABSTRACTORS	145	0.01%	11
ACCOUNTANCY	1,850	0.07%	139
PEACE OFFICERS	1,983	0.08%	149
PLANNING	8,953	0.35%	671
POLLUTION CONTROL	26,466	1.03%	1,985
PUB EMP RET ASSN	5,786	0.23%	434
PUBLIC SAFETY	427,111	16.64%	32,034
PUBLIC SERVICE	7,072	0.28%	530
PUBLIC UTIL COMM	1,931	0.08%	145
RACING COMMISSION	3,141	0.12%	236
REVENUE	54,659	2.52%	4,850
SECRETARY OF STATE	9,191	0.36%	689
SENTENCE GUIDELINES	431	0.02%	32
STATE RETIREMENT	3,843	0.15%	288
STATE UNIV SYSTEM	137,090	5.34%	10,282
TEACHERS RETIREMENT	2,586	0.10%	194
TRANSPORTATION	210,672	8.21%	15,801
TRANSPORTATION REG BD	424	0.02%	32
TREASURER	561	0.02%	42
UNIV OF MINN	715	0.03%	54
VETERANS AFFAIRS	22,885	0.89%	1,716
WORLD TRADE CENTER	835	0.03%	63
ZOO	21,724	0.85%	1,629
OTHER	49,639	1.93%	3,722
TOTAL	2,567,429	100.00%	192,562

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
ADMINISTRATION			
COMM OFF & ADMN SVCS	1,243	247	996
GENERAL SERVICES	263	52	211
INFORMATION SVCS	1,224	243	981
AGENCY SERVICES	5,017	997	4,020
BUILDING CODE	327	65	262
BUILDING CONSTRUCTION	241	48	193
PLANT MGMT	3,359	668	2,691
STATE REGISTER & DOCUMENTS	1,630	324	1,306
MICROGRAPHICS	598	119	479
OFFICE EQUIPMENT	706	140	566
TELECOMMUNICATIONS	6,648	1,321	5,327
MOTOR POOL	8,554	1,700	6,854
STATE PRINTER	5,368	1,067	4,301
CENTRAL STORES	6,799	1,351	5,448
FEDERAL SURPLUS	596	118	478
RESOURCE RECOVERY	140	28	112
COMMUTER VANS	227	45	182
IMB	4,123	819	3,304
ADDRESSING & INSERT	298	59	239
MOVERS & DELIVERY	368	73	295
CENTRAL MNTNCE REV	575	114	461
CAPITOL PARKING	710	141	569
PROC SUR-LOCAL GOVT	29	6	23
RECORDS MGMT-LOCAL GOVT	70	14	56
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	184	37	147
IISAC	29	6	23
911 EMERGENCY	178	35	143
RISK MANAGEMENT	74	15	59
OTHER	2,849	566	2,283
AGRICULTURE	30,500	3,508	26,992
ANIMAL HEALTH BD	1,386	159	1,227
ARTS BOARD	1,868	215	1,653
ATTORNEY GENERAL	7,889	1,403	6,486
AUDITOR	1,409	349	1,060
CAPITOL AREA ARCH PLAN BD	274	54	220
CHARITABLE GAMBLING	1,250	144	1,106
COMMERCE	34,672	3,329	31,343
COMMUNITY COLLEGE BD	44,020	8,699	35,321
CORRECTIONS	26,490	8,324	18,166
EDUCATION-CENTRAL OFFICE	33,271	6,575	26,696
EDUCATION-FARIBAUTL SCHOOLS	2,064	408	1,656
EDUCATION-VO-TECH	6,886	1,361	5,525
EMPLOYEE RELATIONS	4,004	796	3,208
ENERGY, ECONOMIC DVLP	10,020	2,481	7,539
FINANCE	11,104	2,207	8,897
GOVERNOR	1,106	220	886
HANDICAPPED COUNCIL	1,090	100	990
HEALTH	46,928	4,860	42,068
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,108	199	909
NURSING	1,480	265	1,215
PHARMACY	703	126	577
DENTISTRY	701	126	575
CHIROPRACTORS	281	50	231
PSYCHOLOGY	401	72	329
OPTOMETRY	193	35	158
NURSING HOME ADM	286	51	235
PODIATRY	122	22	100
VETERINARY MEDICINE	211	38	173
HEARING EXAMINER	2,042	406	1,636
HIGHER ED COORD BD	5,549	784	4,765

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
HIGHER ED FAC AUTH	19	3	16
HOUSING FINANCE	5,376	956	4,420
HUMAN RIGHTS	2,426	222	2,204
HUMAN SERVICE-CENTRAL OFFICE	42,584	7,076	35,508
HUMAN SERVICES-INSTITUTNS	36,798	6,596	30,202
INDIAN AFFAIRS	960	88	872
INVESTMENT BOARD	671	133	538
IRON RANGE RESOURCES	5,876	1,455	4,421
JOBS & TRAINING	56,085	17,624	38,461
LABOR & INDUSTRY	23,132	5,728	17,404
LEGISLATIVE AUDIT	1,443	132	1,311
LIEUTENANT GOVERNOR	179	36	143
MEDIATION SVCS	1,427	131	1,296
MILITARY AFFAIRS	12,546	1,148	11,398
MUNICIPAL BOARD	649	62	587
NATURAL RESOURCES	74,904	17,072	57,832
NON-HEALTH LIC BDS			
BOXING	325	31	294
BARBERS	917	88	829
ELECTRICITY	3,073	295	2,778
ARCHITECTS & ENG	1,817	174	1,643
ABSTRACTORS	113	11	102
ACCOUNTANCY	1,445	139	1,306
PEACE OFFICERS	1,294	149	1,145
PLANNING	3,378	671	2,707
POLLUTION CONTROL	8,709	1,985	6,724
PUB EMP RET ASSN	2,196	434	1,762
PUBLIC SAFETY	93,135	32,034	61,101
PUBLIC SERVICE	5,524	530	4,994
PUBLIC UTIL COMM	1,509	145	1,364
RACING COMMISSION	685	236	449
REVENUE	27,265	4,850	22,415
SECRETARY OF STATE	3,875	689	3,186
SENTENCE GUIDELINES	102	32	70
STATE RETIREMENT	1,459	288	1,171
STATE UNIV SYSTEM	72,757	10,282	62,475
TEACHERS RETIREMENT	981	194	787
TRANSPORTATION	45,939	15,801	30,138
TRANSPORTATION REG BD	93	32	61
TREASURER	170	42	128
UNIV OF MINN	379	54	325
VETERANS AFFAIRS	18,753	1,716	17,037
WORLD TRADE CENTER	253	63	190
ZOO	7,149	1,629	5,520
OTHER	30,238	3,722	26,516
TOTAL	930,343	192,562	737,781

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	27	0.39%	1,305
GENERAL SERVICES	4	0.06%	193
INFORMATION SVCS	7	0.10%	338
AGENCY SERVICES	10	0.14%	483
BUILDING CODE	4	0.06%	193
BUILDING CONSTRUCTION	30	0.43%	1,449
PLANT MGMT	11	0.16%	531
STATE REGISTER & DOCUMENTS	4	0.06%	193
MICROGRAPHICS	2	0.03%	97
OFFICE EQUIPMENT	2	0.03%	97
TELECOMMUNICATIONS	3	0.04%	145
MOTOR POOL	2	0.03%	97
STATE PRINTER	3	0.04%	145
CENTRAL STORES	4	0.06%	193
FEDERAL SURPLUS	1	0.01%	48
RESOURCE RECOVERY	2	0.03%	97
COMMUTER VANS	1	0.01%	48
IMB	17	0.24%	821
ADDRESSING & INSERT	1	0.01%	48
MOVERS & DELIVERY	1	0.01%	48
CENTRAL MNTNCE REV	1	0.01%	48
CAPITOL PARKING	3	0.04%	145
PROC SUR-LOCAL GOVT	3	0.04%	145
RECORDS MGMT-LOCAL GOVT	1	0.01%	48
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	2	0.03%	97
IISAC	1	0.01%	48
911 EMERGENCY	1	0.01%	48
RISK MANAGEMENT	2	0.03%	97
OTHER	13	0.19%	628
AGRICULTURE	122	1.76%	5,894
ANIMAL HEALTH BD	11	0.16%	531
ARTS BOARD	35	0.50%	1,691
ATTORNEY GENERAL	61	0.88%	2,947
AUDITOR	10	0.14%	483
CAPITOL AREA ARCH PLAN BD	3	0.04%	145
CHARITABLE GAMBLING	2	0.03%	97
COMMERCE	34	0.49%	1,643
COMMUNITY COLLEGE BD	79	1.14%	3,817
CORRECTIONS	611	8.80%	29,520
EDUCATION-CENTRAL OFFICE	382	5.50%	18,456
EDUCATION-FARIBAUT SCHOOLS	53	0.76%	2,561
EDUCATION-VO-TECH	163	2.35%	7,875
EMPLOYEE RELATIONS	30	0.43%	1,449
ENERGY, ECONOMIC DVL	110	1.58%	5,315
FINANCE	17	0.24%	821
GOVERNOR	7	0.10%	338
HANDICAPPED COUNCIL	7	0.10%	338
HEALTH	460	6.62%	22,225
HEALTH LIC BDS			
MEDICAL EXAMINERS	3	0.04%	145
NURSING	3	0.04%	145
PHARMACY	3	0.04%	145
DENTISTRY	3	0.04%	145
CHIROPRACTORS	4	0.06%	193
PSYCHOLOGY	2	0.03%	97
OPTOMETRY	2	0.03%	97
NURSING HOME ADM	3	0.04%	145
PODIATRY	2	0.03%	97
VETERINARY MEDICINE	3	0.04%	145
HEARING EXAMINER	7	0.10%	338
HIGHER ED COORD BD	42	0.60%	2,029

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	0.01%	48
HOUSING FINANCE	54	0.78%	2,609
HUMAN RIGHTS	21	0.30%	1,015
HUMAN SERVICES-CENTRAL OFFICE	330	4.75%	15,944
HUMAN SERVICES-INSTITUTNS	347	5.00%	16,765
INDIAN AFFAIRS	18	0.26%	870
INVESTMENT BOARD	31	0.45%	1,498
IRON RANGE RESOURCES	99	1.43%	4,783
JOBS & TRAINING	126	1.81%	6,088
LABOR & INDUSTRY	117	1.68%	5,653
LEGISLATIVE AUDIT	5	0.07%	242
LIEUTENANT GOVERNOR	3	0.04%	145
MEDIATION SVCS	5	0.07%	242
MILITARY AFFAIRS	50	0.72%	2,416
MUNICIPAL BOARD	3	0.04%	145
NATURAL RESOURCES	1,159	16.69%	55,997
NON-HEALTH LIC BDS			
BOXING	2	0.03%	97
BARBERS	2	0.03%	97
ELECTRICITY	5	0.07%	242
ARCHITECTS & ENG	2	0.03%	97
ABSTRACTORS	2	0.03%	97
ACCOUNTANCY	2	0.03%	97
PEACE OFFICERS	2	0.03%	97
PLANNING	56	0.81%	2,706
POLLUTION CONTROL	283	4.08%	13,673
PUB EMP RET ASSN	9	0.13%	435
PUBLIC SAFETY	238	3.43%	11,499
PUBLIC SERVICE	42	0.60%	2,029
PUBLIC UTIL COMM	6	0.09%	290
RACING COMMISSION	34	0.49%	1,643
REVENUE	288	4.15%	13,915
SECRETARY OF STATE	21	0.30%	1,015
SENTENCE GUIDELINES	7	0.10%	338
STATE RETIREMENT	14	0.20%	676
STATE UNIV SYSTEM	70	1.01%	3,382
TEACHERS RETIREMENT	3	0.04%	145
TRANSPORTATION	458	6.60%	22,128
TRANSPORTATION REG BD	1	0.01%	48
TREASURER	4	0.06%	193
UNIV OF MINN	64	0.92%	3,092
VETERANS AFFAIRS	70	1.01%	3,382
WORLD TRADE CENTER	7	0.10%	338
ZOO	84	1.21%	4,058
OTHER	362	5.21%	17,490
TOTAL	6,944	100.00%	335,499

ALLOCATION BASIS: NUMBER OF AIDs (ALLOTMENT ACCOUNTS) 9-05-87
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-BUDGET
DEPARTMEN DETAIL ALLOCATION

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
COMM OFF & ADMIN SVCS	2,548	1,243	1,305
GENERAL SERVICES	456	263	193
INFORMATION SVCS	1,562	1,224	338
AGENCY SERVICES	5,500	5,017	483
BUILDING CODE	520	327	193
BUILDING CONSTRUCTION	1,690	241	1,449
PLANT MGMT	3,890	3,359	531
STATE REGISTER & DOCUMENTS	1,823	1,630	193
MICROGRAPHICS	695	598	97
OFFICE EQUIPMENT	803	706	97
TELECOMMUNICATIONS	6,793	6,648	145
MOTOR POOL	8,651	8,554	97
STATE PRINTER	5,513	5,368	145
CENTRAL STORES	6,992	6,799	193
FEDERAL SURPLUS	644	596	48
RESOURCE RECOVERY	237	140	97
COMMUTER VANS	275	227	48
IMB	4,944	4,123	821
ADDRESSING & INSERT	346	298	48
MOVERS & DELIVERY	416	368	48
CENTRAL MNTNCE REV	623	575	48
CAPITOL PARKING	855	710	145
PROC SUR-LOCAL GOVT	174	29	145
RECORDS MGMT-LOCAL GOVT	118	70	48
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	281	184	97
IISAC	77	29	48
911 EMERGENCY	226	178	48
RISK MANAGEMENT	171	74	97
OTHER	3,477	2,849	628
AGRICULTURE	36,394	30,500	5,894
ANIMAL HEALTH BD	1,917	1,386	531
ARTS BOARD	3,559	1,868	1,691
ATTORNEY GENERAL	10,836	7,889	2,947
AUDITOR	1,892	1,409	483
CAPITOL AREA ARCH PLAN BD	419	274	145
CHARITABLE GAMBLING	1,347	1,250	97
COMMERCE	36,315	34,672	1,643
COMMUNITY COLLEGE BD	47,837	44,020	3,817
CORRECTIONS	56,010	26,490	29,520
EDUCATION-CENTRAL OFFICE	51,727	33,271	18,456
EDUCATION-FARIBAUTL SCHOOLS	4,625	2,064	2,561
EDUCATION-VO-TECH	14,761	6,886	7,875
EMPLOYEE RELATIONS	5,453	4,004	1,449
ENERGY, ECONOMIC DVL P	15,335	10,020	5,315
FINANCE	11,925	11,104	821
GOVERNOR	1,444	1,106	338
HANDICAPPED COUNCIL	1,428	1,090	338
HEALTH	69,153	46,928	22,225
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,253	1,108	145
NURSING	1,625	1,480	145
PHARMACY	848	703	145
DENTISTRY	846	701	145
CHIROPRACTORS	474	281	193
PSYCHOLOGY	498	401	97
OPTOMETRY	290	193	97
NURSING HOME ADM	431	286	145
PODIATRY	219	122	97
VETERINARY MEDICINE	356	211	145
HEARING EXAMINER	2,380	2,042	338
HIGHER ED COORD BD	7,578	5,549	2,029

STATE OF MINNESOTA
FINANCE-BUDGET
DEPARTMEN DETAIL ALLOCATION

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HIGHER ED FAC AUTH	67	19	48
HOUSING FINANCE	7,985	5,376	2,609
HUMAN RIGHTS	3,441	2,426	1,015
HUMAN SERVICES-CENTRAL OFFICE	58,528	42,584	15,944
HUMAN SERVICES-INSTITUTNS	53,563	36,798	16,765
INDIAN AFFAIRS	1,830	960	870
INVESTMENT BOARD	2,169	671	1,498
IRON RANGE RESOURCES	10,659	5,876	4,783
JOBS & TRAINING	62,173	56,085	6,088
LABOR & INDUSTRY	28,785	23,132	5,653
LEGISLATIVE AUDIT	1,685	1,443	242
LIEUTENANT GOVERNOR	324	179	145
MEDIATION SVCS	1,669	1,427	242
MILITARY AFFAIRS	14,962	12,546	2,416
MUNICIPAL BOARD	794	649	145
NATURAL RESOURCES	130,901	74,904	55,997
NON-HEALTH LIC BDS			
BOXING	422	325	97
BARBERS	1,014	917	97
ELECTRICITY	3,315	3,073	242
ARCHITECTS & ENG	1,914	1,817	97
ABSTRACTORS	210	113	97
ACCOUNTANCY	1,542	1,445	97
PEACE OFFICERS	1,391	1,294	97
PLANNING	6,084	3,378	2,706
POLLUTION CONTROL	22,382	8,709	13,673
PUB EMP RET ASSN	2,631	2,196	435
PUBLIC SAFETY	104,634	93,135	11,499
PUBLIC SERVICE	7,553	5,524	2,029
PUBLIC UTIL COMM	1,799	1,509	290
RACING COMMISSION	2,328	685	1,643
REVENUE	41,180	27,265	13,915
SECRETARY OF STATE	4,890	3,875	1,015
SENTENCE GUIDELINES	440	102	338
STATE RETIREMENT	2,135	1,459	676
STATE UNIV SYSTEM	76,139	72,757	3,382
TEACHERS RETIREMENT	1,126	981	145
TRANSPORTATION	68,067	45,939	22,128
TRANSPORTATION REG BD	141	93	48
TREASURER	363	170	193
UNIV OF MINN	3,471	379	3,092
VETERANS AFFAIRS	22,135	18,753	3,382
WORLD TRADE CENTER	591	253	338
ZOO	11,207	7,149	4,058
OTHER	47,728	30,238	17,490
TOTAL	1,265,842	930,343	335,499

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 1986-87

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

SCHEDULE 8.2
ACTUAL 1987

STATE OF MINNESOTA

FINANCE-ACCOUNTING

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987	3,142,579
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DEDUCTIONS:

EQUIPMENT	(5,750)
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TOTAL DEDUCTIONS	(5,750)
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ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMN	376,605
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TOTAL ALLOCATED ADDITIONS	376,605
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TOTAL TO BE ALLOCATED	3,513,434
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STATE OF MINNESOTA

FINANCE-ACCOUNTING

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	ACCOUNTING SERVICES	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	1,706,791		1,612,810	93,981
OTHER EXPENSE & COST				
SERVICES	1,396,582		1,299,805	96,777
SUPPLIES	33,456		30,867	2,589
EQUIPMENT	5,750	5,750		
DEPARTMENTAL EXPEND	3,142,579	5,750	2,943,482	193,347
COST ADJUSTMENTS				
DEDUCTIONS	(5,750)	(5,750)		
ADDITIONS	376,605	376,605		
COST BY FUNCTION	3,513,434	376,605	2,943,482	193,347
REALLOCATE ADMN	0	(376,605)	353,392	23,213
ALLOCABLE COSTS	3,513,434	0	3,296,874	216,560
DISALLOWED	(216,560)			(216,560)
NET ALLOCATED	3,296,874	0	3,296,874	0

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SVCS	3,296	0.13%	4,232
GENERAL SERVICES	697	0.03%	895
INFORMATION SVCS	3,244	0.13%	4,166
AGENCY SERVICES	13,294	0.52%	17,071
BUILDING CODE	867	0.03%	1,113
BUILDING CONSTRUCTION	637	0.02%	818
PLANT MGMT	8,900	0.35%	11,429
STATE REGISTER & DOCUMENTS	4,318	0.17%	5,545
MICROGRAPHICS	1,585	0.06%	2,035
OFFICE EQUIPMENT	1,872	0.07%	2,404
TELECOMMUNICATIONS	17,616	0.69%	22,621
MOTOR POOL	22,669	0.88%	29,110
STATE PRINTER	14,223	0.55%	18,364
CENTRAL STORES	18,018	0.70%	23,137
FEDERAL SURPLUS	1,579	0.06%	2,028
RESOURCE RECOVERY	371	0.01%	476
COMMUTER VANS	601	0.02%	772
IMB	10,925	0.43%	14,029
ADDRESSING & INSERT	790	0.03%	1,014
MOVERS & DELIVERY	974	0.04%	1,251
CENTRAL MNTNCE REV	1,524	0.06%	1,957
CAPITOL PARKING	1,882	0.07%	2,417
PROC SUR-LOCAL GOVT	76	0.00%	98
RECORDS MGMT-LOCAL GOVT	183	0.01%	235
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.02%	625
IISAC	78	0.00%	100
911 EMERGENCY	473	0.02%	607
RISK MANAGEMENT	195	0.01%	250
OTHER	7,551	0.29%	9,696
AGRICULTURE	46,771	1.82%	60,059
ANIMAL HEALTH BD	2,125	0.08%	2,729
ARTS BOARD	2,865	0.11%	3,679
ATTORNEY GENERAL	18,710	0.73%	24,026
AUDITOR	4,648	0.18%	5,969
CAPITOL AREA ARCH PLAN BD	726	0.03%	932
CHARITABLE GAMBLING	1,917	0.07%	2,462
COMMERCE	14,381	1.73%	56,990
COMMUNITY COLLEGE BD	115,987	4.52%	148,941
CORRECTIONS	110,987	4.32%	142,520
EDUCATION-CENTRAL OFFICE	87,662	3.41%	112,568
EDUCATION-FARIBAUTL SCHOOLS	5439	0.21%	6,984
EDUCATION-VO-TECH	18,144	0.71%	23,299
EMPLOYEE RELATIONS	10,611	0.41%	13,626
ENERGY, ECONOMIC DVL P	33,076	1.29%	42,473
FINANCE	29,424	1.15%	37,784
GOVERNOR	2,932	0.11%	3,765
HANDICAPPED COUNCIL	1,329	0.05%	1,707
HEALTH	64,793	2.52%	83,202
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.10%	3,400
NURSING	3,538	0.14%	4,543
PHARMACY	1,680	0.07%	2,157
DENTISTRY	1,676	0.07%	2,152
CHIROPRACTORS	673	0.03%	864
PSYCHOLOGY	958	0.04%	1,230
OPTOMETRY	460	0.02%	591
NURSING HOME ADM	683	0.03%	877
PODIATRY	290	0.01%	372
VETERINARY MEDICINE	505	0.02%	648
HEARING EXAMINER	5,409	0.21%	6,946
HIGHER ED COORD BD	10,456	0.41%	13,427

STATE OF MINNESOTA

FINANCE-ACCOUNTING

DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	35	0.00%	45
HOUSING FINANCE	12,750	0.50%	16,372
HUMAN RIGHTS	2,961	0.12%	3,802
HUMAN SERVICES-CENTRAL OFFICE	94,340	3.67%	121,143
HUMAN SERVICES-INSTITUTNS	87,941	3.43%	112,926
INDIAN AFFAIRS	1,171	0.05%	1,504
INVESTMENT BOARD	1,779	0.07%	2,284
IRON RANGE RESOURCES	19,398	0.76%	24,909
JOBS & TRAINING	234,975	9.15%	301,735
LABOR & INDUSTRY	76,365	2.97%	98,061
LEGISLATIVE AUDIT	1,762	0.07%	2,263
LIEUTENANT GOVERNOR	475	0.02%	610
MEDIATION SVCS	1,741	0.07%	2,236
MILITARY AFFAIRS	15,311	0.60%	19,661
MUNICIPAL BOARD	831	0.03%	1,067
NATURAL RESOURCES	227,623	8.87%	292,294
NON-HEALTH LIC BDS			
BOXING	416	0.02%	534
BARBERS	1,174	0.05%	1,508
ELECTRICITY	3,934	0.15%	5,052
ARCHITECTS & ENG	2,326	0.09%	2,987
ABSTRACTORS	145	0.01%	186
ACCOUNTANCY	1,850	0.07%	2,376
PEACE OFFICERS	1,983	0.08%	2,546
PLANNING	8,953	0.35%	11,497
POLLUTION CONTROL	26,466	1.03%	33,985
PUB EMP RET ASSN	5,786	0.23%	7,430
PUBLIC SAFETY	427,111	16.64%	548,460
PUBLIC SERVICE	7,072	0.28%	9,081
PUBLIC UTIL COMM	1,931	0.08%	2,480
RACING COMMISSION	3,141	0.12%	4,033
REVENUE	64,659	2.52%	83,030
SECRETARY OF STATE	9,191	0.36%	11,802
SENTENCE GUIDELINES	431	0.02%	553
STATE RETIREMENT	3,843	0.15%	4,935
STATE UNIV SYSTEM	137,090	5.34%	176,039
TEACHERS RETIREMENT	2,586	0.10%	3,321
TRANSPORTATION	210,672	8.21%	270,527
TRANSPORTATION REG BD	424	0.02%	544
TREASURER	561	0.02%	720
UNIV OF MINN	715	0.03%	918
VETERANS AFFAIRS	22,885	0.89%	29,387
WORLD TRADE CENTER	835	0.03%	1,072
ZOO	21,724	0.85%	27,896
OTHER	49,639	1.93%	63,746
TOTAL	2,567,429	100.00%	3,296,874

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1987
SOURCE: COMPUTER REPORT

SCHEDULE 8.5
ACTUAL 1987

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
COMM OFF & ADMIN SVCS	4,232	4,232
GENERAL SERVICES	895	895
INFORMATION SVCS	4,166	4,166
AGENCY SERVICES	17,071	17,071
BUILDING CODE	1,113	1,113
BUILDING CONSTRUCTION	818	818
PLANT MGMT	11,429	11,429
STATE REGISTER & DOCUMENTS	5,545	5,545
MICROGRAPHICS	2,035	2,035
OFFICE EQUIPMENT	2,404	2,404
TELECOMMUNICATIONS	22,621	22,621
MOTOR POOL	29,110	29,110
STATE PRINTER	18,264	18,264
CENTRAL STORES	23,137	23,137
FEDERAL SURPLUS	2,028	2,028
RESOURCE RECOVERY	476	476
COMMUTER VANS	772	772
IMB	14,029	14,029
ADDRESSING & INSERT	1,014	1,014
MOVERS & DELIVERY	1,251	1,251
CENTRAL MINTNCE REV	1,957	1,957
CAPITOL PARKING	2,417	2,417
PROC SUR-LOCAL GOVT	98	98
RECORDS MGMT-LOCAL GOVT	235	235
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	625	625
IISAC	100	100
911 EMERGENCY	607	607
RISK MANAGEMENT	250	250
OTHER	9,696	9,696
AGRICULTURE	60,059	60,059
ANIMAL HEALTH BD	2,729	2,729
ARTS BOARD	3,679	3,679
ATTORNEY GENERAL	24,026	24,026
AUDITOR	5,969	5,969
CAPITOL AREA ARCH PLAN BD	932	932
CHARITABLE GAMBLING	2,462	2,462
COMMERCE	56,990	56,990
COMMUNITY COLLEGE BD	148,941	148,941
CORRECTIONS	142,520	142,520
EDUCATION-CENTRAL OFFICE	112,568	112,568
EDUCATION-FARIBAUTL SCHOOLS	6,984	6,984
EDUCATION-VO-TECH	23,299	23,299
EMPLOYEE RELATIONS	13,626	13,626
ENERGY, ECONOMIC DVL P	42,473	42,473
FINANCE	37,784	37,784
GOVERNOR	3,765	3,765
HANDICAPPED COUNCIL	1,707	1,707
HEALTH	83,202	83,202
HEALTH LIC BDS		
MEDICAL EXAMINERS	3,400	3,400
NURSING	4,543	4,543
PHARMACY	2,157	2,157
DENTISTRY	2,152	2,152
CHIROPRACTORS	864	864
PSYCHOLOGY	1,230	1,230
OPTOMETRY	591	591
NURSING HOME ADM	877	877
PODIATRY	372	372
VETERINARY MEDICINE	648	648
HEARING EXAMINER	6,946	6,946
HIGHER ED COORD BD	13,427	13,427

SCHEDULE 8.5
ACTUAL 1987

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HIGHER ED FAC AUTH	45	45
HOUSING FINANCE	16,372	16,372
HUMAN RIGHTS	3,802	3,802
HUMAN SERVICES-CENTRAL OFFICE	121,143	121,143
HUMAN SERVICES-INSTITUTNS	112,926	112,926
INDIAN AFFAIRS	1,504	1,504
INVESTMENT BOARD	2,284	2,284
IRON RANGE RESOURCES	24,909	24,909
JOBS & TRAINING	301,735	301,735
LABOR & INDUSTRY	98,061	98,061
LEGISLATIVE AUDIT	2,263	2,263
LIEUTENANT GOVERNOR	610	610
MEDIATION SVCS	2,236	2,236
MILITARY AFFAIRS	19,661	19,661
MUNICIPAL BOARD	1,067	1,067
NATURAL RESOURCES	292,294	292,294
NON-HEALTH LIC BDS		
BOXING	534	534
BARBERS	1,508	1,508
ELECTRICITY	5,052	5,052
ARCHITECTS & ENG	2,987	2,987
ABSTRACTORS	186	186
ACCOUNTANCY	2,376	2,376
PEACE OFFICERS	2,546	2,546
PLANNING	11,497	11,497
POLLUTION CONTROL	33,985	33,985
PUB EMP RET ASSN	7,430	7,430
PUBLIC SAFETY	548,460	548,460
PUBLIC SERVICE	9,081	9,081
PUBLIC UTIL COMM	2,480	2,480
RACING COMMISSION	4,033	4,033
REVENUE	83,030	83,030
SECRETARY OF STATE	11,802	11,802
SENTENCE GUIDELINES	553	553
STATE RETIREMENT	4,935	4,935
STATE UNIV SYSTEM	176,039	176,039
TEACHERS RETIREMENT	3,321	3,321
TRANSPORTATION	270,527	270,527
TRANSPORTATION REG BD	544	544
TREASURER	720	720
UNIV OF MINN	918	918
VETERANS AFFAIRS	29,387	29,387
WORLD TRADE CENTER	1,072	1,072
ZOO	27,896	27,896
OTHER	63,746	63,746
TOTAL	3,296,874	3,296,874

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, economic analysis, cash management, and it also administers the rural finance administration program.

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 1986-87.

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 1987.

The cost of central payroll is allowable and has been allocated based on total 1986-87 payroll transactions processed.

Cash management includes 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 subsystem warrants and accounting transactions for each department in 1986-87. Services related to accounting for state debt and investment records, etc., are considered general government and have not been allocated. Cash management duties reverted back to the State Treasurer in January, 1987.

Costs of debt management, economic analysis, and rural finance administration are considered general government and have not been allocated.

Ref.: FMC 74-4, Attachment B, paragraphs B.1, B12 and 21.
Circular A-102 Attachment P

SCHEDULE 9.2
ACTUAL 1987

STATE OF MINNESOTA
FINANCE-OTHER
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987	1,763,266
DEDUCTIONS:	
EQUIPMENT	(29,769)
TOTAL DEDUCTIONS	(29,769)
ALLOCATED ADDITIONS:	
FIN-FISCAL MGMT/ADMN	188,302
TOTAL ALLOCATED ADDITIONS	188,302
TOTAL TO BE ALLOCATED	1,921,799

STATE OF MINNESOTA

FINANCE-OTHER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	CASH MANAGMNT	GENERAL GOVT
WAGES & BENEFITS							
SALARY & WAGES	1,043,543	0	280,191	280,431	14,721	88,367	379,833
OTHER EXPENSE & COST							
SERVICES	659,633	0	6,748	475,415	824	3,989	172,657
SUPPLIES	30,321	0	11,028	3,917	0	0	15,376
EQUIPMENT	29,769	29,769					
DEPARTMENTAL EXPEND	1,763,266	29,769	297,967	759,763	15,545	92,356	567,866
COST ADJUSTMENTS							
DEDUCTIONS	(29,769)	(29,769)					
ADDITIONS	188,302	188,302					
COST BY FUNCTION	1,921,799	188,302	297,967	759,763	15,545	92,356	567,866
REALLOCATE ADMIN	0	(188,302)	32,367	82,529	1,689	10,032	61,685
ALLOCABLE COSTS	1,921,799	0	330,334	842,292	17,234	102,388	629,551
DISALLOWED	(629,551)						(629,551)
NET ALLOCATED	1,292,248		330,334	842,292	17,234	102,388	0

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SVCS	3,296	0.13%	424
GENERAL SERVICES	697	0.03%	90
INFORMATION SVCS	3,244	0.13%	417
AGENCY SERVICES	13,294	0.52%	1,710
BUILDING CODE	867	0.03%	112
BUILDING CONSTRUCTION	637	0.02%	82
PLANT MGMT	8,900	0.35%	1,145
STATE REGISTER & DOCUMENTS	4,318	0.17%	556
MICROGRAPHICS	1,585	0.06%	204
OFFICE EQUIPMENT	1,872	0.07%	241
TELECOMMUNICATIONS	17,616	0.69%	2,267
MOTOR POOL	22,669	0.88%	2,917
STATE PRINTER	14,223	0.55%	1,830
CENTRAL STORES	18,018	0.70%	2,318
FEDERAL SURPLUS	1,579	0.06%	203
RESOURCE RECOVERY	371	0.01%	48
COMMUTER VANS	601	0.02%	77
IMB	10,925	0.43%	1,406
ADDRESSING & INSERT	790	0.03%	102
MOVERS & DELIVERY	974	0.04%	125
CENTRAL MINTNCE REV	1,524	0.06%	196
CAPITOL PARKING	1,882	0.07%	242
PROC SUR-LOCAL GOVT	76	0.00%	10
RECORDS MGMT-LOCAL GOVT	183	0.01%	24
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.02%	63
IISAC	78	0.00%	10
911 EMERGENCY	473	0.02%	61
RISK MANAGEMENT	195	0.01%	25
OTHER	7,551	0.29%	972
AGRICULTURE	46,771	1.82%	6,018
ANIMAL HEALTH BD	2,125	0.08%	273
ARTS BOARD	2,865	0.11%	369
ATTORNEY GENERAL	18,710	0.73%	2,407
AUDITOR	4,648	0.18%	598
CAPITOL AREA ARCH PLAN BD	726	0.03%	93
CHARITABLE GAMBLING	1,917	0.07%	247
COMMERCE	44,381	1.73%	5,710
COMMUNITY COLLEGE BD	115,987	4.52%	14,923
CORRECTIONS	110,987	4.32%	14,280
EDUCATION-CENTRAL OFFICE	87,662	3.41%	11,279
EDUCATION-FARIBAUT SCHOOLS	5439	0.21%	700
EDUCATION-VO-TECH	18,144	0.71%	2,334
EMPLOYEE RELATIONS	10,611	0.41%	1,365
ENERGY, ECONOMIC DVL P	33,076	1.29%	4,256
FINANCE	29,424	1.15%	3,786
GOVERNOR	2,932	0.11%	377
HANDICAPPED COUNCIL	1,329	0.05%	171
HEALTH	64,793	2.52%	8,336
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.10%	341
NURSING	3,538	0.14%	455
PHARMACY	1,680	0.07%	216
DENTISTRY	1,676	0.07%	216
CHIROPRACTORS	673	0.03%	87
PSYCHOLOGY	958	0.04%	123
OPTOMETRY	460	0.02%	59
NURSING HOME ADM	683	0.03%	88
PODIATRY	290	0.01%	37
VETERINARY MEDICINE	505	0.02%	65
HEARING EXAMINER	5,409	0.21%	696
HIGHER ED COORD BD	10,456	0.41%	1,345

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	35	0.00%	5
HOUSING FINANCE	12,750	0.50%	1,640
HUMAN RIGHTS	2,961	0.12%	381
HUMAN SERVICES-CENTRAL OFFICE	94,340	3.67%	12,138
HUMAN SERVICES-INSTITUTNS	87,941	3.43%	11,315
INDIAN AFFAIRS	1,171	0.05%	151
INVESTMENT BOARD	1,779	0.07%	229
IRON RANGE RESOURCES	19,398	0.76%	2,496
JOBS & TRAINING	234,975	9.15%	30,233
LABOR & INDUSTRY	76,365	2.97%	9,825
LEGISLATIVE AUDIT	1,762	0.07%	227
LIEUTENANT GOVERNOR	475	0.02%	61
MEDIATION SVCS	1,741	0.07%	224
MILITARY AFFAIRS	15,311	0.60%	1,970
MUNICIPAL BOARD	831	0.03%	107
NATURAL RESOURCES	227,623	8.87%	29,287
NON-HEALTH LIC BDS			
BOXING	416	0.02%	54
BARBERS	1,174	0.05%	151
ELECTRICITY	3,934	0.15%	506
ARCHITECTS & ENG	2,326	0.09%	299
ABSTRACTORS	145	0.01%	19
ACCOUNTANCY	1,850	0.07%	238
PEACE OFFICERS	1,983	0.08%	255
PLANNING	8,953	0.35%	1,152
POLLUTION CONTROL	26,466	1.03%	3,405
PUB EMP RET ASSN	5,786	0.23%	744
PUBLIC SAFETY	427,111	16.64%	54,954
PUBLIC SERVICE	7,072	0.28%	910
PUBLIC UTIL COMM	1,931	0.08%	248
RACING COMMISSION	3,141	0.12%	404
REVENUE	64,659	2.52%	8,319
SECRETARY OF STATE	9,191	0.36%	1,183
SENTENCE GUIDELINES	431	0.02%	55
STATE RETIREMENT	3,843	0.15%	494
STATE UNIV SYSTEM	137,090	5.34%	17,638
TEACHERS RETIREMENT	2,586	0.10%	333
TRANSPORTATION	210,672	8.21%	27,106
TRANSPORTATION REG BD	424	0.02%	55
TREASURER	561	0.02%	72
UNIV OF MINN	715	0.03%	92
VETERANS AFFAIRS	22,885	0.89%	2,944
WORLD TRADE CENTER	835	0.03%	107
ZOO	21,724	0.85%	2,795
OTHER	49,639	1.93%	6,386
TOTAL	2,567,429	100.00%	330,334

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMIN SVCS	12,806	0.13%	1,126
GENERAL SERVICES	3,576	0.04%	314
INFORMATION SVCS	9,883	0.10%	869
AGENCY SERVICES	16,810	0.18%	1,478
BUILDING CODE	3,935	0.04%	346
BUILDING CONSTRUCTION	7,390	0.08%	650
PLANT MGMT	46,739	0.49%	4,109
STATE REGISTER & DOCUMENTS	4,709	0.05%	414
MICROGRAPHICS	4,434	0.05%	390
OFFICE EQUIPMENT	1,914	0.02%	168
TELECOMMUNICATIONS	1,518	0.02%	133
MOTOR POOL	4,300	0.04%	378
STATE PRINTER	21,041	0.22%	1,850
CENTRAL STORES	3,344	0.03%	294
FEDERAL SURPLUS	1,791	0.02%	157
RESOURCE RECOVERY	424	0.00%	37
COMMUTER VANS	849	0.01%	75
IMB	65,052	0.68%	5,719
ADDRESSING & INSERT	4,615	0.05%	406
MOVERS & DELIVERY	2,498	0.03%	220
CENTRAL MNTNCE REV	1,164	0.01%	102
CAPITOL PARKING	2,485	0.03%	218
PROC SUR-LOCAL GOVT	300	0.00%	26
RECORDS MGMT-LOCAL GOVT	510	0.01%	45
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	830	0.01%	73
IISAC	237	0.00%	21
911 EMERGENCY	254	0.00%	22
RISK MANAGEMENT	213	0.00%	19
OTHER	332	0.00%	29
AGRICULTURE	117,573	1.23%	10,336
ANIMAL HEALTH BD	15,335	0.16%	1,348
ARTS BOARD	3,300	0.03%	290
ATTORNEY GENERAL	78,300	0.82%	6,884
AUDITOR	24,726	0.26%	2,174
CAPITOL AREA ARCH PLAN BD	1,393	0.01%	122
CHARITABLE GAMBLING	2,820	0.03%	248
COMMERCE	51,688	0.54%	4,544
COMMUNITY COLLEGE BD	410,112	4.28%	36,054
CORRECTIONS	517,756	5.40%	45,517
EDUCATION-CENTRAL OFFICE	94,221	0.98%	8,283
EDUCATION-FARIBAUT SCHOOLS	43,725	0.46%	3,844
EDUCATION-VO-TECH	20,797	0.22%	1,828
EMPLOYEE RELATIONS	25,422	0.27%	2,235
ENERGY, ECONOMIC DVLP	55,069	0.57%	4,841
FINANCE	40,447	0.42%	3,556
GOVERNOR	8,829	0.09%	776
HANDICAPPED COUNCIL	2,231	0.02%	196
HEALTH	178,004	1.86%	15,649
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,106	0.03%	273
NURSING	4,136	0.04%	364
PHARMACY	1,506	0.02%	132
DENTISTRY	1,111	0.01%	98
CHIROPRACTORS	405	0.00%	36
PSYCHOLOGY	552	0.01%	49
OPTOMETRY	219	0.00%	19
NURSING HOME ADM	419	0.00%	37
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	287	0.00%	25
HEARING EXAMINER	12,275	0.13%	1,079
HIGHER ED COORD BD	48,248	0.50%	4,242

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	526	0.01%	46
HOUSING FINANCE	28,792	0.30%	2,531
HUMAN RIGHTS	15,954	0.17%	1,403
HUMAN SERVICES-CENTRAL OFFICE	153,074	1.60%	13,457
HUMAN SERVICES-INSTITUTNS	2,144,744	22.39%	188,550
INDIAN AFFAIRS	2,275	0.02%	200
INVESTMENT BOARD	6,094	0.06%	536
IRON RANGE RESOURCES	27,666	0.29%	2,432
JOBS & TRAINING	559,055	5.84%	49,148
LABOR & INDUSTRY	105,822	1.10%	9,303
LEGISLATIVE AUDIT	15,133	0.16%	1,330
LIEUTENANT GOVERNOR	1,271	0.01%	112
MEDIATION SVCS	5,149	0.05%	453
MILITARY AFFAIRS	100,613	1.05%	8,845
MUNICIPAL BOARD	1,082	0.01%	95
NATURAL RESOURCES	843,186	8.80%	74,127
NON-HEALTH LIC BDS			
BOXING	487	0.01%	43
BARBERS	760	0.01%	67
ELECTRICITY	4,565	0.05%	401
ARCHITECTS & ENG	1,268	0.01%	111
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	915	0.01%	80
PEACE OFFICERS	1,935	0.02%	170
PLANNING	26,856	0.28%	2,361
POLLUTION CONTROL	127,876	1.33%	11,242
PUB EMP RET ASSN	17,135	0.18%	1,506
PUBLIC SAFETY	478,988	5.00%	42,109
PUBLIC SERVICE	25,078	0.26%	2,205
PUBLIC UTIL COMM	6,781	0.07%	596
RACING COMMISSION	2,237	0.02%	197
REVENUE	257,218	2.68%	22,613
SECRETARY OF STATE	11,605	0.12%	1,020
SENTENCE GUIDELINES	1,019	0.01%	90
STATE RETIREMENT	10,834	0.11%	952
STATE UNIV SYSTEM	835,614	8.72%	73,461
TEACHERS RETIREMENT	12,752	0.13%	1,121
TRANSPORTATION	1,452,272	15.16%	127,673
TRANSPORTATION REG BD	1,988	0.02%	175
TREASURER	1,283	0.01%	113
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	110,532	1.15%	9,717
WORLD TRADE CENTER	1,539	0.02%	135
ZOO	45,676	0.48%	4,015
OTHER	145,393	1.52%	12,784
TOTAL	9,581,007	100.00%	842,292

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN F.Y. 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	0	0.00%	0
GENERAL SERVICES	0	0.00%	0
INFORMATION SVCS	0	0.00%	0
AGENCY SERVICES	0	0.00%	0
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	419,440	0.02%	4
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	11,259	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	19,625	0.00%	0
AGRICULTURE	931,735	0.05%	9
ANIMAL HEALTH BD	63,645	0.00%	1
ARTS BOARD	508,493	0.03%	5
ATTORNEY GENERAL	368,410	0.02%	3
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNITY COLLEGE BD	3,961,579	0.22%	37
CORRECTIONS	1,270,820	0.07%	12
EDUCATION-CENTRAL OFFICE	140,426,785	7.67%	1,322
EDUCATION-FARIBAUT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	18,001,705	0.98%	169
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVL P	34,552,374	1.89%	325
FINANCE	0	0.00%	0
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	3,259	0.00%	0
HEALTH	40,912,300	2.23%	385
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	1,788,241	0.10%	17

STATE OF MINNESOTA
FINANCE-OTHER
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	55,032,426	3.01%	518
HUMAN RIGHTS	349,548	0.02%	3
HUMAN SERVICES-CENTRAL OFFICE	940,279,495	51.35%	8,850
HUMAN SERVICES-INSTITUTNS	299,569	0.02%	3
INDIAN AFFAIRS	73,177	0.00%	1
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	300,000	0.02%	3
JOBS & TRAINING	208,930,449	11.41%	1,966
LABOR & INDUSTRY	2,117,555	0.12%	20
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	61,904	0.00%	1
MILITARY AFFAIRS	7,554,611	0.41%	71
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	12,897,948	0.70%	121
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	1,556,404	0.09%	15
POLLUTION CONTROL	9,119,771	0.50%	86
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	6,024,167	0.33%	57
PUBLIC SERVICE	1,598,958	0.09%	15
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	10,068	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	3,707,815	0.20%	35
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	329,012,276	17.97%	3,097
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	2,902,698	0.16%	27
WORLD TRADE CENTER	0	0.00%	0
ZOO	33,792	0.00%	0
OTHER	5,927,314	0.32%	56
TOTAL	1,831,029,615	100.00%	17,234

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1987
SOURCE: COMPUTER REPORT FINU8603

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CASH MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	3,296	0.06%	63
GENERAL SERVICES	697	0.01%	13
INFORMATION SVCS	3,244	0.06%	62
AGENCY SERVICES	13,294	0.25%	254
BUILDING CODE	867	0.02%	17
BUILDING CONSTRUCTION	637	0.01%	12
PLANT MGMT	8,900	0.17%	170
STATE REGISTER & DOCUMENTS	4,318	0.08%	83
MICROGRAPHICS	1,585	0.03%	30
OFFICE EQUIPMENT	1,872	0.03%	36
TELECOMMUNICATIONS	17,616	0.33%	337
MOTOR POOL	22,669	0.42%	434
STATE PRINTER	14,223	0.27%	272
CENTRAL STORES	18,018	0.34%	345
FEDERAL SURPLUS	1,579	0.03%	30
RESOURCE RECOVERY	371	0.01%	7
COMMUTER VANS	601	0.01%	11
IMB	10,925	0.20%	209
ADDRESSING & INSERT	790	0.01%	15
MOVERS & DELIVERY	974	0.02%	19
CENTRAL MNTNCE REV	1,524	0.03%	29
CAPITOL PARKING	1,882	0.04%	36
PROC SUR-LOCAL GOVT	76	0.00%	1
RECORDS MGMT-LOCAL GOVT	183	0.00%	4
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.01%	9
IISAC	78	0.00%	1
911 EMERGENCY	473	0.01%	9
RISK MANAGEMENT	195	0.00%	4
OTHER	7,551	0.14%	144
AGRICULTURE	46,771	0.87%	895
ANIMAL HEALTH BD	2,125	0.04%	41
ARTS BOARD	2,865	0.05%	55
ATTORNEY GENERAL	18,710	0.35%	358
AUDITOR	4,648	0.09%	89
CAPITOL AREA ARCH PLAN BD	726	0.01%	14
CHARITABLE GAMBLING	1,917	0.04%	37
COMMERCE	44,381	0.83%	849
COMMUNITY COLLEGE BD	115,987	2.17%	2,219
CORRECTIONS	110,987	2.07%	2,124
EDUCATION-CENTRAL OFFICE	113,480	2.12%	2,171
EDUCATION-FARIBAUTL SCHOOLS	5439	0.10%	104
EDUCATION-VO-TECH	18,144	0.34%	347
EMPLOYEE RELATIONS	10,611	0.20%	203
ENERGY, ECONOMIC DVLP	33,076	0.62%	633
FINANCE	29,424	0.55%	563
GOVERNOR	2,932	0.05%	56
HANDICAPPED COUNCIL	1,329	0.02%	25
HEALTH	64,793	1.21%	1,240
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.05%	51
NURSING	3,538	0.07%	68
PHARMACY	1,680	0.03%	32
DENTISTRY	1,676	0.03%	32
CHIROPRACTORS	673	0.01%	13
PSYCHOLOGY	958	0.02%	18
OPTOMETRY	460	0.01%	9
NURSING HOME ADM	683	0.01%	13
PODIATRY	290	0.01%	6
VETERINARY MEDICINE	505	0.01%	10
HEARING EXAMINER	5,409	0.10%	103
HIGHER ED COORD BD	127,680	2.39%	2,443

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CASH MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	35	0.00%	1
HOUSING FINANCE	12,750	0.24%	244
HUMAN RIGHTS	2,961	0.06%	57
HUMAN SERVICES-CENTRAL OFFICE	300,291	5.61%	5,746
HUMAN SERVICES-INSTITUTNS	87,941	1.64%	1,683
INDIAN AFFAIRS	1,171	0.02%	22
INVESTMENT BOARD	1,779	0.03%	34
IRON RANGE RESOURCES	19,398	0.36%	371
JOBS & TRAINING	234,975	4.39%	4,496
LABOR & INDUSTRY	76,365	1.43%	1,461
LEGISLATIVE AUDIT	1,762	0.03%	34
LIEUTENANT GOVERNOR	475	0.01%	9
MEDIATION SVCS	1,741	0.03%	33
MILITARY AFFAIRS	15,311	0.29%	293
MUNICIPAL BOARD	831	0.02%	16
NATURAL RESOURCES	227,623	4.25%	4,355
NON-HEALTH LIC BDS			
BOXING	416	0.01%	8
BARBERS	1,174	0.02%	22
ELECTRICITY	3,934	0.07%	75
ARCHITECTS & ENG	2,326	0.04%	45
ABSTRACTORS	145	0.00%	3
ACCOUNTANCY	1,850	0.03%	35
PEACE OFFICERS	1,983	0.04%	38
PLANNING	8,953	0.17%	171
POLLUTION CONTROL	26,466	0.49%	506
PUB EMP RET ASSN	217,818	4.07%	4,168
PUBLIC SAFETY	427,111	7.98%	8,173
PUBLIC SERVICE	7,072	0.13%	135
PUBLIC UTIL COMM	1,931	0.04%	37
RACING COMMISSION	3,141	0.06%	60
REVENUE	1,905,450	35.61%	36,460
SECRETARY OF STATE	9,191	0.17%	176
SENTENCE GUIDELINES	431	0.01%	8
STATE RETIREMENT	178,272	3.33%	3,411
STATE UNIV SYSTEM	137,090	2.56%	2,623
TEACHERS RETIREMENT	183,040	3.42%	3,502
TRANSPORTATION	210,672	3.94%	4,031
TRANSPORTATION REG BD	424	0.01%	8
TREASURER	561	0.01%	11
UNIV OF MINN	715	0.01%	14
VETERANS AFFAIRS	22,885	0.43%	438
WORLD TRADE CENTER	835	0.02%	16
ZOO	21,724	0.41%	416
OTHER	76,506	1.43%	1,466
TOTAL	5,350,995	100.00%	102,388

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	CASH MANAGEMENT
ADMINISTRATION					
COMM OFF & ADMN SVCS	1,613	424	1,126	0	63
GENERAL SERVICES	417	90	314	0	13
INFORMATION SVCS	1,348	417	869	0	62
AGENCY SERVICES	3,442	1,710	1,478	0	254
BUILDING CODE	475	112	346	0	17
BUILDING CONSTRUCTION	748	82	650	4	12
PLANT MGMT	5,424	1,145	4,109	0	170
STATE REGISTER & DOCUMENTS	1,053	556	414	0	83
MICROGRAPHICS	624	204	390	0	30
OFFICE EQUIPMENT	445	241	168	0	36
TELECOMMUNICATIONS	2,737	2,267	133	0	337
MOTOR POOL	3,729	2,917	378	0	434
STATE PRINTER	3,952	1,830	1,850	0	272
CENTRAL STORES	2,957	2,318	294	0	345
FEDERAL SURPLUS	390	203	157	0	30
RESOURCE RECOVERY	92	48	37	0	7
COMMUTER VANS	163	77	75	0	11
IMB	7,334	1,406	5,719	0	209
ADDRESSING & INSERT	523	102	406	0	15
MOVERS & DELIVERY	364	125	220	0	19
CENTRAL MNTNCE REV	327	196	102	0	29
CAPITOL PARKING	496	242	218	0	36
PROC SUR-LOCAL GOVT	37	10	26	0	1
RECORDS MGMT-LOCAL GOVT	73	24	45	0	4
STATE SURPLUS	0	0	0	0	0
MGMT ANALYSIS-SP FD	145	63	73	0	9
IISAC	32	10	21	0	1
911 EMERGENCY	92	61	22	0	9
RISK MANAGEMENT	48	25	19	0	4
OTHER	1,145	972	29	0	144
AGRICULTURE	17,258	6,018	10,336	9	895
ANIMAL HEALTH BD	1,663	273	1,348	1	41
ARTS BOARD	719	369	290	5	55
ATTORNEY GENERAL	9,652	2,407	6,884	3	358
AUDITOR	2,861	598	2,174	0	89
CAPITOL AREA ARCH PLAN BD	229	93	122	0	14
CHARITABLE GAMBLING	532	247	248	0	37
COMMERCE	11,103	5,710	4,544	0	849
COMMUNITY COLLEGE BD	53,233	14,923	36,054	37	2,219
CORRECTIONS	61,933	14,280	45,517	12	2,124
EDUCATION-CENTRAL OFFICE	23,055	11,279	8,283	1,322	2,171
EDUCATION-FARIBAUTL SCHOOLS	4,648	700	3,844	0	104
EDUCATION-VO-TECH	4,678	2,334	1,828	169	347
EMPLOYEE RELATIONS	3,803	1,365	2,235	0	203
ENERGY, ECONOMIC DVL P	10,055	4,256	4,841	325	633
FINANCE	7,905	3,786	3,556	0	563
GOVERNOR	1,209	377	776	0	56
HANDICAPPED COUNCIL	392	171	196	0	25
HEALTH	25,610	8,336	15,649	385	1,240
HEALTH LIC BDS					
MEDICAL EXAMINERS	665	341	273	0	51
NURSING	887	455	364	0	68
PHARMACY	380	216	132	0	32
DENTISTRY	346	216	98	0	32
CHIROPRACTORS	136	87	36	0	13
PSYCHOLOGY	190	123	49	0	18
OPTOMETRY	87	59	19	0	9
NURSING HOME ADM	138	88	37	0	13
PODIATRY	43	37	0	0	6
VETERINARY MEDICINE	100	65	25	0	10
HEARING EXAMINER	1,878	696	1,079	0	103
HIGHER ED COORD BD	8,047	1,345	4,242	17	2,443

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	CASH MANAGEMENT
HIGHER ED FAC AUTH	52	5	46	0	1
HOUSING FINANCE	4,933	1,640	2,531	518	244
HUMAN RIGHTS	1,844	381	1,403	3	57
HUMAN SERVICES-CENTRAL OFFICE	40,191	12,138	13,457	8,850	5,746
HUMAN SERVICES-INSTITUTNS	201,551	11,315	188,550	3	1,683
INDIAN AFFAIRS	374	151	200	1	22
INVESTMENT BOARD	799	229	536	0	34
IRON RANGE RESOURCES	5,302	2,496	2,432	3	371
JOBS & TRAINING	85,843	30,233	49,148	1,966	4,496
LABOR & INDUSTRY	20,609	9,825	9,303	20	1,461
LEGISLATIVE AUDIT	1,591	227	1,330	0	34
LIEUTENANT GOVERNOR	182	61	112	0	9
MEDIATION SVCS	711	224	453	1	33
MILITARY AFFAIRS	11,179	1,970	8,845	71	293
MUNICIPAL BOARD	218	107	95	0	16
NATURAL RESOURCES	107,890	29,287	74,127	121	4,355
NON-HEALTH LIC BDS					
BOXING	105	54	43	0	8
BARBERS	240	151	67	0	22
ELECTRICITY	982	506	401	0	75
ARCHITECTS & ENG	455	299	111	0	45
ABSTRACTORS	22	19	0	0	3
ACCOUNTANCY	353	238	80	0	35
PEACE OFFICERS	463	255	170	0	38
PLANNING	3,699	1,152	2,361	15	171
POLLUTION CONTROL	15,239	3,405	11,242	86	506
PUB EMP RET ASSN	6,418	744	1,506	0	4,168
PUBLIC SAFETY	105,293	54,954	42,109	57	8,173
PUBLIC SERVICE	3,265	910	2,205	15	135
PUBLIC UTIL COMM	881	248	596	0	37
RACING COMMISSION	661	404	197	0	60
REVENUE	67,392	8,319	22,613	0	36,460
SECRETARY OF STATE	2,379	1,183	1,020	0	176
SENTENCE GUIDELINES	153	55	90	0	8
STATE RETIREMENT	4,857	494	952	0	3,411
STATE UNIV SYSTEM	93,757	17,638	73,461	35	2,623
TEACHERS RETIREMENT	4,956	333	1,121	0	3,502
TRANSPORTATION	161,907	27,106	127,673	3,097	4,031
TRANSPORTATION REG BD	238	55	175	0	8
TREASURER	196	72	113	0	11
UNIV OF MINN	106	92	0	0	14
VETERANS AFFAIRS	13,126	2,944	9,717	27	438
WORLD TRADE CENTER	258	107	135	0	16
ZOO	7,226	2,795	4,015	0	416
OTHER	20,692	6,386	12,784	56	1,466
TOTAL	1,292,248	330,334	842,292	17,234	102,388

**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, administration of the state employee insurance program and training.

Costs of administration of the civil service system, personnel administration and labor negotiations are allowable for plan purposes and have been allocated based on actual employee count for F.Y. 1987.

Training, Social Security Administration and administration of the state employee insurance program are billed directly and have been disallowed prior to allocation.

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

SCHEDULE 10.2
ACTUAL 1987

STATE OF MINNESOTA
EMPLOYEE RELATIONS
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987 4,920,246

DEDUCTIONS:

EQUIPMENT (23,067)

TOTAL DEDUCTIONS (23,067)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	19,437
ADM-COMM OFF & ADM SVCS	690
ADMN-GENERAL SERVICES	928
ADMN-INFORMATION SVCS	5,521
ADMN-AGENCY SERVICES	7,935
FINANCE-BUDGET	5,453
FINANCE-ACCOUNTING	13,626
FINANCE-OTHER	3,803

TOTAL ALLOCATED ADDITIONS 57,393

TOTAL TO BE ALLOCATED 4,954,572

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	PERSONNEL ADMN	TRAINING SERVICES	SOC SEC ADMN	EMP INS TRUST	OTHER
WAGES & BENEFITS							
SALARY & WAGES	3,478,904	265,934	2,979,490	10,705	152,435	63,859	6,481
OTHER EXPENSE & COST							
SERVICES	1,303,802	5,862	762,549	112,353	42,999	368,661	11,378
SUPPLIES	114,473	0	69,292	29,825	1,379	13,977	0
EQUIPMENT	23,067	23,067					
DEPARTMENTAL EXPEND	4,920,246	294,863	3,811,331	152,883	196,813	446,497	17,859
COST ADJUSTMENTS							
DEDUCTIONS	(23,067)	(23,067)					
ADDITIONS	57,393	57,393					
COST BY FUNCTION	4,954,572	329,189	3,811,331	152,883	196,813	446,497	17,859
REALLOCATE ADMN		(329,189)	271,253	10,881	14,007	31,777	1,271
ALLOCABLE COSTS	4,954,572	0	4,082,584	163,764	210,820	478,274	19,130
DISALLOWED	(871,988)			(163,764)	(210,820)	(478,274)	(19,130)
NET ALLOCATED	4,082,584	0	4,082,584	0	0	0	0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	49	0.15%	5,939
GENERAL SERVICES	26	0.08%	3,151
INFORMATION SVCS	39	0.12%	4,727
AGENCY SERVICES	55	0.16%	6,666
BUILDING CODE	16	0.05%	1,939
BUILDING CONSTRUCTION	7	0.02%	848
PLANT MGMT	159	0.47%	19,272
STATE REGISTER & DOCUMENTS	17	0.05%	2,061
MICROGRAPHICS	15	0.04%	1,818
OFFICE EQUIPMENT	2	0.01%	242
TELECOMMUNICATIONS	6	0.02%	727
MOTOR POOL	16	0.05%	1,939
STATE PRINTER	51	0.15%	6,182
CENTRAL STORES	12	0.04%	1,454
FEDERAL SURPLUS	8	0.02%	970
RESOURCE RECOVERY	2	0.01%	242
COMMUTER VANS	1	0.00%	121
IMB	249	0.74%	30,180
ADDRESSING & INSERT	8	0.02%	970
MOVERS & DELIVERY	8	0.02%	970
CENTRAL MNTNCE REV	6	0.02%	727
CAPITOL PARKING	2	0.01%	242
PROC SUR-LOCAL GOVT	1	0.00%	121
RECORDS MGMT-LOCAL GOVT	2	0.01%	242
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	4	0.01%	485
IISAC	1	0.00%	121
911 EMERGENCY	1	0.00%	121
RISK MANAGEMENT	0	0.00%	0
OTHER	1	0.00%	121
AGRICULTURE	420	1.25%	50,907
ANIMAL HEALTH BD	33	0.10%	4,000
ARTS BOARD	14	0.04%	1,697
ATTORNEY GENERAL	328	0.97%	39,756
AUDITOR	100	0.30%	12,121
CAPITOL AREA ARCH PLAN BD	7	0.02%	848
CHARITABLE GAMBLING	12	0.04%	1,454
COMMERCE	222	0.66%	26,908
COMMUNITY COLLEGE BD	2,065	6.13%	250,291
CORRECTIONS	1,854	5.50%	224,716
EDUCATION-CENTRAL OFFICE	374	1.11%	45,331
EDUCATION-FARIBAUTL SCHOOLS	187	0.56%	22,666
EDUCATION-VO-TECH	95	0.28%	11,515
EMPLOYEE RELATIONS	99	0.29%	11,999
ENERGY, ECONOMIC DVLP	212	0.63%	25,696
FINANCE	123	0.37%	14,908
GOVERNOR	36	0.11%	4,363
HANDICAPPED COUNCIL	10	0.03%	1,212
HEALTH	708	2.10%	85,814
HEALTH LIC BDS			
MEDICAL EXAMINERS	12	0.04%	1,454
NURSING	16	0.05%	1,939
PHARMACY	7	0.02%	848
DENTISTRY	5	0.01%	606
CHIROPRACTORS	2	0.01%	242
PSYCHOLOGY	2	0.01%	242
OPTOMETRY	1	0.00%	121
NURSING HOME ADM	2	0.01%	242
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	121
HEARINGS EXAMINER	48	0.14%	5,818
HIGHER ED COORD BD	70	0.21%	8,484

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	242
HOUSING FINANCE	116	0.34%	14,060
HUMAN RIGHTS	65	0.19%	7,878
HUMAN SERVICES-CENTRAL OFFICE	763	2.27%	92,480
HUMAN SERVICES-INSTITUTNS	5,617	16.68%	680,814
INDIAN AFFAIRS	9	0.03%	1,091
INVESTMENT BOARD	25	0.07%	3,030
IRON RANGE RESOURCES	128	0.38%	15,514
JOBS & TRAINING	2,039	6.05%	247,139
LABOR & INDUSTRY	343	1.02%	41,574
LEGISLATIVE AUDIT	66	0.20%	8,000
LIEUTENANT GOVERNOR	7	0.02%	848
MEDIATION SVCS	24	0.07%	2,909
MILITARY AFFAIRS	286	0.85%	34,665
MUNICIPAL BOARD	4	0.01%	485
NATURAL RESOURCES	2,186	6.49%	264,956
NON-HEALTH LIC BDS			
BOXING	2	0.01%	242
BARBERS	3	0.01%	364
ELECTRICITY	18	0.05%	2,182
ARCHITECTS & ENG	5	0.01%	606
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	485
PEACE OFFICERS	9	0.03%	1,091
PLANNING	107	0.32%	12,969
POLLUTION CONTROL	443	1.32%	53,694
PUB EMP RET ASSN	64	0.19%	7,757
PUBLIC SAFETY	1,687	5.01%	204,475
PUBLIC SERVICE	109	0.32%	13,211
PUBLIC UTIL COMM	31	0.09%	3,757
RACING COMMISSION	12	0.04%	1,454
REVENUE	1,019	3.03%	123,509
SECRETARY OF STATE	44	0.13%	5,333
SENTENCE GUIDELINES	4	0.01%	485
STATE RETIREMENT	38	0.11%	4,606
STATE UNIV SYSTEM	4,246	12.61%	514,641
TEACHERS RETIREMENT	48	0.14%	5,818
TRANSPORTATION	4,928	14.63%	597,304
TRANSPORTATION REG BD	8	0.02%	970
TREASURER	8	0.02%	970
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	355	1.05%	43,028
WORLD TRADE CENTER	7	0.02%	848
ZOO	184	0.55%	22,302
OTHER	791	2.35%	95,881
TOTAL	33,683	100.00%	4,082,584

ALLOCATION BASIS: F.Y. 1987 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMIN
ADMINISTRATION		
COMM OFF & ADMN SVCS	5,939	5,939
GENERAL SERVICES	3,151	3,151
INFORMATION SVCS	4,727	4,727
AGENCY SERVICES	6,666	6,666
BUILDING CODE	1,939	1,939
BUILDING CONSTRUCTION	848	848
PLANT MGMT	19,272	19,272
STATE REGISTER & DOCUMENTS	2,061	2,061
MICROGRAPHICS	1,818	1,818
OFFICE EQUIPMENT	242	242
TELECOMMUNICATIONS	727	727
MOTOR POOL	1,939	1,939
STATE PRINTER	6,182	6,182
CENTRAL STORES	1,454	1,454
FEDERAL SURPLUS	970	970
RESOURCE RECOVERY	242	242
COMMUTER VANS	121	121
IMB	30,180	30,180
ADDRESSING & INSERT	970	970
MOVERS & DELIVERY	970	970
CENTRAL MNTNCE REV	727	727
CAPITOL PARKING	242	242
PROC SUR-LOCAL GOVT	121	121
RECORDS MGMT-LOCAL GOVT	242	242
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	485	485
IISAC	121	121
911 EMERGENCY	121	121
RISK MANAGEMENT	0	0
OTHER	121	121
AGRICULTURE	50,907	50,907
ANIMAL HEALTH BD	4,000	4,000
ARTS BOARD	1,697	1,697
ATTORNEY GENERAL	39,756	39,756
AUDITOR	12,121	12,121
CAPITOL AREA ARCH PLAN BD	848	848
CHARITABLE GAMBLING	1,454	1,454
COMMERCE	26,908	26,908
COMMUNITY COLLEGE BD	250,291	250,291
CORRECTIONS	224,716	224,716
EDUCATION-CENTRAL OFFICE	45,331	45,331
EDUCATION-FARIBAUT SCHOOLS	22,666	22,666
EDUCATION-VO-TECH	11,515	11,515
EMPLOYEE RELATIONS	11,999	11,999
ENERGY, ECONOMIC DVL	25,696	25,696
FINANCE	14,908	14,908
GOVERNOR	4,363	4,363
HANDICAPPED COUNCIL	1,212	1,212
HEALTH	85,814	85,814
HEALTH LIC BDS		
MEDICAL EXAMINERS	1,454	1,454
NURSING	1,939	1,939
PHARMACY	848	848
DENTISTRY	606	606
CHIROPRACTORS	242	242
PSYCHOLOGY	242	242
OPTOMETRY	121	121
NURSING HOME ADM	242	242
PODIATRY	0	0
VETERINARY MEDICINE	121	121
HEARING EXAMINER	5,818	5,818
HIGHER ED COORD BD	8,484	8,484

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMIN
HIGHER ED FAC AUTH	242	242
HOUSING FINANCE	14,060	14,060
HUMAN RIGHTS	7,878	7,878
HUMAN SERVICES-CENTRAL OFFICE	92,480	92,480
HUMAN SERVICES-INSTITUTNS	680,814	680,814
INDIAN AFFAIRS	1,091	1,091
INVESTMENT BOARD	3,030	3,030
IRON RANGE RESOURCES	15,514	15,514
JOBS & TRAINING	247,139	247,139
LABOR & INDUSTRY	41,574	41,574
LEGISLATIVE AUDIT	8,000	8,000
LIEUTENANT GOVERNOR	848	848
MEDIATION SVCS	2,909	2,909
MILITARY AFFAIRS	34,665	34,665
MUNICIPAL BOARD	485	485
NATURAL RESOURCES	264,956	264,956
NON-HEALTH LIC BDS		
BOXING	242	242
BARBERS	364	364
ELECTRICITY	2,182	2,182
ARCHITECTS & ENG	606	606
ABSTRACTORS	0	0
ACCOUNTANCY	485	485
PEACE OFFICERS	1,091	1,091
PLANNING	12,969	12,969
POLLUTION CONTROL	53,694	53,694
PUB EMP RET ASSN	7,757	7,757
PUBLIC SAFETY	204,475	204,475
PUBLIC SERVICE	13,211	13,211
PUBLIC UTIL COMM	3,757	3,757
RACING COMMISSION	1,454	1,454
REVENUE	123,509	123,509
SECRETARY OF STATE	5,333	5,333
SENTENCE GUIDELINES	485	485
STATE RETIREMENT	4,606	4,606
STATE UNIV SYSTEM	514,641	514,641
TEACHERS RETIREMENT	5,818	5,818
TRANSPORTATION	597,304	597,304
TRANSPORTATION REG BD	970	970
TREASURER	970	970
UNIV OF MINN	0	0
VETERANS AFFAIRS	43,028	43,028
WORLD TRADE CENTER	848	848
ZOO	22,302	22,302
OTHER	95,881	95,881
TOTAL	4,082,584	4,082,584

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 July 21, 1987.

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
ACTUAL 1987

STATE OF MINNESOTA
MEDIATIONS SERVICES
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987 1,307,996

DEDUCTIONS:

EQUIPMENT	(8,397)
GRANTS	(33,884)

TOTAL DEDUCTIONS (42,281)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	17,331
ADMN-COMM OFF & ADM SVCS	167
ADMN-GENERAL SERVICES	464
ADMN-INFORMATION SVCS	2,209
ADMN-AGENCY SERVICES	2,909
FIN-BUDGET	1,669
FIN-ACCOUNTING	2,236
FIN-OTHER	711
EMPLOYEE RELATIONS	2,909

TOTAL ALLOCATED ADDITIONS 30,605

TOTAL TO BE ALLOCATED 1,296,320

SCHEDULE 11.3
ACTUAL 1987

STATE OF MINNESOTA

MEDIATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATE AGENCIES	OTHER SERVICES
WAGES & BENEFITS				
SALARY & WAGES	1,021,074		1,955	1,019,119
OTHER EXPENSE & COST				
SERVICES	228,986		440	228,546
SUPPLIES	15,655		30	15,625
EQUIPMENT	8,397	8,397		
GRANTS	33,884	33,884		
DEPARTMENTAL EXPEND	1,307,996	42,281	2,425	1,263,290
COST ADJUSTMENTS				
DEDUCTIONS	(42,281)	(42,281)		
ADDITIONS	30,605	30,605		
COST BY FUNCTION	1,296,320	30,605	2,425	1,263,290
REALLOCATE ADMN	0	(30,605)	59	30,546
ALLOCABLE COSTS	1,296,320	0	2,484	1,293,836
DISALLOWED	(1,293,836)			(1,293,836)
NET ALLOCATED	2,484		2,484	0

STATE OF MINNESOTA
MEDIATION SERVICES
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	35	0.11%	3
GENERAL SERVICES	14	0.04%	1
INFORMATION SVCS	17	0.05%	1
AGENCY SERVICES	54	0.17%	4
BUILDING CODE	14	0.04%	1
BUILDING CONSTRUCTION	19	0.06%	1
PLANT MGMT	156	0.50%	12
STATE REGISTER & DOCUMENTS	19	0.06%	1
MICROGRAPHICS	13	0.04%	1
OFFICE EQUIPMENT	2	0.01%	0
TELECOMMUNICATIONS	1	0.00%	0
MOTOR POOL	15	0.05%	1
STATE PRINTER	57	0.18%	4
CENTRAL STORES	9	0.03%	1
FEDERAL SURPLUS	6	0.02%	0
RESOURCE RECOVERY	2	0.01%	0
COMMUTER VANS	1	0.00%	0
IMB	257	0.82%	20
ADDRESSING & INSERT	7	0.02%	1
MOVERS & DELIVERY	9	0.03%	1
CENTRAL MNTNCE REV	4	0.01%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	1	0.00%	0
RECORDS MGMT-LOCAL GOVT	1	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	4	0.01%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	2	0.01%	0
OTHER	2	0.01%	0
AGRICULTURE	397	1.26%	31
ANIMAL HEALTH BD	33	0.10%	3
ARTS BOARD	10	0.03%	1
ATTORNEY GENERAL	98	0.31%	8
AUDITOR	84	0.27%	7
CAPITOL AREA ARCH PLAN BD	5	0.02%	0
CHARITABLE GAMBLING	10	0.03%	1
COMMERCE	216	0.69%	17
COMMUNITY COLLEGE BD	1,793	5.70%	142
CORRECTIONS	1,820	5.78%	144
EDUCATION-CENTRAL OFFICE	324	1.03%	26
EDUCATION-FARIBAUTL SCHOOLS	188	0.60%	15
EDUCATION-VO-TECH	82	0.26%	6
EMPLOYEE RELATIONS	22	0.07%	2
ENERGY, ECONOMIC DVLDP	172	0.55%	14
FINANCE	77	0.24%	6
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	7	0.02%	1
HEALTH	691	2.20%	55
HEALTH LIC BDS			
MEDICAL EXAMINERS	11	0.03%	1
NURSING	14	0.04%	1
PHARMACY	5	0.02%	0
DENTISTRY	4	0.01%	0
CHIROPRACTORS	3	0.01%	0
PSYCHOLOGY	2	0.01%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	1	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	0
HEARING EXAMINER	17	0.05%	1
HIGHER ED COORD BD	37	0.12%	3

STATE OF MINNESOTA
MEDIATION SERVICES
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	0.00%	0
HOUSING FINANCE	105	0.33%	8
HUMAN RIGHTS	63	0.20%	5
HUMAN SERVICES-CENTRAL OFFICE	699	2.22%	55
HUMAN SERVICES-INSTITUTNS	5,933	18.85%	468
INDIAN AFFAIRS	6	0.02%	0
INVESTMENT BOARD	14	0.04%	1
IRON RANGE RESOURCES	106	0.34%	8
JOBS & TRAINING	1,860	5.91%	147
LABOR & INDUSTRY	303	0.96%	24
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	328	1.04%	26
MUNICIPAL BOARD	1	0.00%	0
NATURAL RESOURCES	2,346	7.45%	185
NON-HEALTH LIC BDS			
BOXING	2	0.01%	0
BARBERS	2	0.01%	0
ELECTRICITY	13	0.04%	1
ARCHITECTS & ENG	4	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	98	0.31%	8
POLLUTION CONTROL	413	1.31%	33
PUB EMP RET ASSN	58	0.18%	5
PUBLIC SAFETY	1,638	5.20%	129
PUBLIC SERVICE	122	0.39%	10
PUBLIC UTIL COMM	22	0.07%	2
RACING COMMISSION	9	0.03%	1
REVENUE	991	3.15%	78
SECRETARY OF STATE	37	0.12%	3
SENTENCE GUIDELINES	4	0.01%	0
STATE RETIREMENT	34	0.11%	3
STATE UNIV SYSTEM	3,726	11.84%	294
TEACHERS RETIREMENT	43	0.14%	3
TRANSPORTATION	4,986	15.84%	394
TRANSPORTATION REG BD	4	0.01%	0
TREASURER	8	0.03%	1
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	392	1.25%	31
WORLD TRADE CENTER	0	0.00%	0
ZOO	185	0.59%	15
OTHER	68	0.22%	8
TOTAL	31,472	100.00%	2,484

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS F.Y. 1987
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT

SCHEDULE 11.5
ACTUAL 1987

STATE OF MINNESOTA
MEDIATION SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
COMM OFF & ADMN SVCS	3	3
GENERAL SERVICES	1	1
INFORMATION SVCS	1	1
AGENCY SERVICES	4	4
BUILDING CODE	1	1
BUILDING CONSTRUCTION	1	1
PLANT MGMT	12	12
STATE REGISTER & DOCUMENTS	1	1
MICROGRAPHICS	1	1
OFFICE EQUIPMENT	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	1	1
STATE PRINTER	4	4
CENTRAL STORES	1	1
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	20	20
ADDRESSING & INSERT	1	1
MOVERS & DELIVERY	1	1
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MANAGEMENT	0	0
OTHER	0	0
AGRICULTURE	31	31
ANIMAL HEALTH BD	3	3
ARTS BOARD	1	1
ATTORNEY GENERAL	8	8
AUDITOR	7	7
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	1	1
COMMERCE	17	17
COMMUNITY COLLEGE BD	142	142
CORRECTIONS	144	144
EDUCATION-CENTRAL OFFICE	26	26
EDUCATION-FARIBAUTL SCHOOLS	15	15
EDUCATION-VO-TECH	6	6
EMPLOYEE RELATIONS	2	2
ENERGY, ECONOMIC DVLDP	14	14
FINANCE	6	6
GOVERNOR	0	0
HANDICAPPED COUNCIL	1	1
HEALTH	55	55
HEALTH LIC BDS		
MEDICAL EXAMINERS	1	1
NURSING	1	1
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	1	1
HIGHER ED COORD BD	3	3

STATE OF MINNESOTA
MEDIATION SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	8	8
HUMAN RIGHTS	5	5
HUMAN SERVICES-CENTRAL OFFICE	55	55
HUMAN SERVICES-INSTITUTNS	468	468
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	1	1
IRON RANGE RESOURCES	8	8
JOBS & TRAINING	147	147
LABOR & INDUSTRY	24	24
LEGISLATIVE AUDIT	0	0
LIEUTENANT GOVERNOR	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	26	26
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	185	185
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	1	1
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	8	8
POLLUTION CONTROL	33	33
PUB EMP RET ASSN	5	5
PUBLIC SAFETY	129	129
PUBLIC SERVICE	10	10
PUBLIC UTIL COMM	2	2
RACING COMMISSION	1	1
REVENUE	78	78
SECRETARY OF STATE	3	3
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	3	3
STATE UNIV SYSTEM	294	294
TEACHERS RETIREMENT	3	3
TRANSPORTATION	394	394
TRANSPORTATION REG BD	0	0
TREASURER	1	1
UNIV OF MINN	0	0
VETERANS AFFAIRS	31	31
WORLD TRADE CENTER	0	0
ZOO	15	15
OTHER	8	8
TOTAL	2,484	2,484

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 actual hours of service to be provided in fiscal year 1987. The state does not 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 separated 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 1987.

The department 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 are allowable for plan purposes and have been allocated based on actual hours of service provided in fiscal year 1987. The major portion of the studies performed by this unit are for the Legislature. This portion is considered general government and is not allocated to state agencies.

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

SCHEDULE 12.2
ACTUAL 1987

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987		2,823,181
DEDUCTIONS:		
EQUIPMENT	(40,287)	
TOTAL DEDUCTIONS		(40,287)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	23,980	
ADMN-COMM OFF & ADM SVCS	460	
ADMN-GENERAL SERVICES	464	
ADMN-INFORMATION SVCS	4,846	
ADMN-AGENCY SERVICES	2,686	
FIN-BUDGET	1,685	
FIN-ACCOUNTING	2,263	
FIN-OTHER	1,591	
EMPLOYEE RELATIONS	8,000	
TOTAL ALLOCATED ADDITIONS		45,975
TOTAL TO BE ALLOCATED		2,828,869

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	FINANCE AUDITS	PROGRAM AUDIT	SINGLE AUDIT
WAGES & BENEFITS					
SALARY & WAGES	2,339,811	371,528	1,268,890	467,348	232,045
OTHER EXPENSE & COST					
SERVICES	398,346	398,346			
SUPPLIES	44,737	44,737			
EQUIPMENT	40,287	40,287			
DEPARTMENTAL EXPEND	2,823,181	854,898	1,268,890	467,348	232,045
COST ADJUSTMENTS					
DEDUCTIONS	(40,287)	(40,287)			
ADDITIONS	45,975	45,975			
COST BY FUNCTION	2,828,869	860,586	1,268,890	467,348	232,045
REALLOCATE ADMN	0	(860,586)	554,793	204,337	101,456
ALLOCABLE COSTS	2,828,869		1,823,683	671,685	333,501
DISALLOWED	0				
NET ALLOCATED	2,828,869		1,823,683	671,685	333,501

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	4,304.5	7.07%	128,894
GENERAL SERVICES	0.0	0.00%	0
INFORMATION SVCS	0.0	0.00%	0
AGENCY SERVICES	0.0	0.00%	0
BUILDING CODE	0.0	0.00%	0
BUILDING CONSTRUCTION	0.0	0.00%	0
PLANT MGMT	0.0	0.00%	0
STATE REGISTER & DOCUMENTS	0.0	0.00%	0
MICROGRAPHICS	0.0	0.00%	0
OFFICE EQUIPMENT	0.0	0.00%	0
TELECOMMUNICATIONS	0.0	0.00%	0
MOTOR POOL	0.0	0.00%	0
STATE PRINTER	0.0	0.00%	0
CENTRAL STORES	0.0	0.00%	0
FEDERAL SURPLUS	0.0	0.00%	0
RESOURCE RECOVERY	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
IMB	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MOVERS & DELIVERY	0.0	0.00%	0
CENTRAL MNTNCE REV	0.0	0.00%	0
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	0.0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	0.0	0.00%	0
IISAC	0.0	0.00%	0
911 EMERGENCY	0.0	0.00%	0
RISK MANAGEMENT	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	153.5	0.25%	4,596
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	571.5	0.94%	17,113
AUDITOR	387.5	0.64%	11,603
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	1,967.0	3.23%	58,900
COMMUNITY COLLEGE BD	3,566.0	5.86%	106,781
CORRECTIONS	637.0	1.05%	19,074
EDUCATION-CENTRAL OFFICE	2,748.5	4.51%	82,301
EDUCATION-FARIBAUTL SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	191.5	0.31%	5,734
EMPLOYEE RELATIONS	172.0	0.28%	5,150
ENERGY, ECONOMIC DVLP	287.0	0.47%	8,594
FINANCE	867.5	1.42%	25,976
GOVERNOR	614.5	1.01%	18,401
HANDICAPPED COUNCIL	330.0	0.54%	9,882
HEALTH	876.0	1.44%	26,231
HEALTH LIC BDS			
MEDICAL EXAMINERS	346.0	0.57%	10,361
NURSING	269.5	0.44%	8,070
PHARMACY	137.5	0.23%	4,117
DENTISTRY	129.0	0.21%	3,863
CHIROPRACTORS	109.5	0.18%	3,279
PSYCHOLOGY	91.0	0.15%	2,725
OPTOMETRY	141.5	0.23%	4,237
NURSING HOME ADM	103.0	0.17%	3,084
PODIATRY	64.0	0.11%	1,916
VETERINARY MEDICINE	99.0	0.16%	2,964
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	254.0	0.42%	7,606

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	684.0	1.12%	20,482
HUMAN RIGHTS	514.0	0.84%	15,391
HUMAN SERVICES-CENTRAL OFFICE	1,375.0	2.26%	41,173
HUMAN SERVICES-INSTITUTNS	2,248.5	3.69%	67,329
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	3,462.5	5.69%	103,681
IRON RANGE RESOURCES	637.0	1.05%	19,074
JOBS & TRAINING	3,221.0	5.29%	96,450
LABOR & INDUSTRY	687.5	1.13%	20,587
LEGISLATIVE AUDIT	1,434.0	2.35%	42,940
LIEUTENANT GOVERNOR	191.5	0.31%	5,734
MEDIATION SVCS	9.0	0.01%	269
MILITARY AFFAIRS	0.0	0.00%	0
MUNICIPAL BOARD	187.0	0.31%	5,600
NATURAL RESOURCES	503.0	0.83%	15,062
NON-HEALTH LIC BDS			
BOXING	40.5	0.07%	1,213
BARBERS	81.0	0.13%	2,425
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	118.5	0.19%	3,548
ABSTRACTORS	50.0	0.08%	1,497
ACCOUNTANCY	61.0	0.10%	1,827
PEACE OFFICERS	0.0	0.00%	0
PLANNING	0.0	0.00%	0
POLLUTION CONTROL	190.0	0.31%	5,689
PUB EMP RET ASSN	958.5	1.57%	28,701
PUBLIC SAFETY	1,666.0	2.74%	49,887
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	27.0	0.04%	808
REVENUE	3,352.0	5.50%	100,372
SECRETARY OF STATE	398.5	0.65%	11,933
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	1,098.5	1.80%	32,894
STATE UNIV SYSTEM	1,471.0	2.42%	44,048
TEACHERS RETIREMENT	810.0	1.33%	24,255
TRANSPORTATION	2,556.5	4.20%	76,552
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	2,235.5	3.67%	66,940
UNIV OF MINN	1,087.5	1.79%	32,564
VETERANS AFFAIRS	0.0	0.00%	0
WORLD TRADE CENTER	590.0	0.97%	17,667
ZOO	690.5	1.13%	20,676
OTHER	4,005.0	6.58%	119,926
FINANCE-BUDGET	153.5	0.25%	4,596
FINANCE-ACCOUNTING	2,013.5	3.31%	60,292
FINANCE-OTHER	2,676.5	4.39%	80,149
TOTAL	60,903.0	100.00%	1,823,683

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1987
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-PROGRAM AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	0.0	0.00%	0
GENERAL SERVICES	0.0	0.00%	0
INFORMATION SVCS	0.0	0.00%	0
AGENCY SERVICES	0.0	0.00%	0
BUILDING CODE	0.0	0.00%	0
BUILDING CONSTRUCTION	0.0	0.00%	0
PLANT MGMT	0.0	0.00%	0
STATE REGISTER & DOCUMENTS	0.0	0.00%	0
MICROGRAPHICS	0.0	0.00%	0
OFFICE EQUIPMENT	0.0	0.00%	0
TELECOMMUNICATIONS	0.0	0.00%	0
MOTOR POOL	0.0	0.00%	0
STATE PRINTER	0.0	0.00%	0
CENTRAL STORES	0.0	0.00%	0
FEDERAL SURPLUS	0.0	0.00%	0
RESOURCE RECOVERY	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
IMB	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MOVERS & DELIVERY	0.0	0.00%	0
CENTRAL MNTNCE REV	0.0	0.00%	0
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	0.0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	0.0	0.00%	0
IISAC	0.0	0.00%	0
911 EMERGENCY	0.0	0.00%	0
RISK MANAGEMENT	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	45.0	0.17%	1,151
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	0.0	0.00%	0
AUDITOR	0.0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	0.0	0.00%	0
COMMUNITY COLLEGE BD	0.0	0.00%	0
CORRECTIONS	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	0.0	0.00%	0
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	0.0	0.00%	0
EMPLOYEE RELATIONS	0.0	0.00%	0
ENERGY, ECONOMIC DVL P	0.0	0.00%	0
FINANCE	0.0	0.00%	0
GOVERNOR	0.0	0.00%	0
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	825.0	3.14%	21,110
HEALTH LIC BDS			
MEDICAL EXAMINERS	0.0	0.00%	0
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	0.0	0.00%	0
CHIROPRACTORS	0.0	0.00%	0
PSYCHOLOGY	0.0	0.00%	0
OPTOMETRY	0.0	0.00%	0
NURSING HOME ADM	0.0	0.00%	0
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	0.0	0.00%	0
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	0.0	0.00%	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-PROGRAM AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	625.0	2.38%	15,993
HUMAN SERVICES-INSTITUTNS	0.0	0.00%	0
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	0.0	0.00%	0
IRON RANGE RESOURCES	0.0	0.00%	0
JOBS & TRAINING	675.0	2.57%	17,272
LABOR & INDUSTRY	0.0	0.00%	0
LEGISLATIVE AUDIT	0.0	0.00%	0
LIEUTENANT GOVERNOR	0.0	0.00%	0
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	0.0	0.00%	0
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	0.0	0.00%	0
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	0.0	0.00%	0
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	0.0	0.00%	0
PEACE OFFICERS	0.0	0.00%	0
PLANNING	0.0	0.00%	0
POLLUTION CONTROL	825.0	3.14%	21,110
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	0.0	0.00%	0
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	0.0	0.00%	0
REVENUE	0.0	0.00%	0
SECRETARY OF STATE	0.0	0.00%	0
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	0.0	0.00%	0
STATE UNIV SYSTEM	0.0	0.00%	0
TEACHERS RETIREMENT	0.0	0.00%	0
TRANSPORTATION	0.0	0.00%	0
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER(LEGISLATURE)	23,255.0	88.59%	595,049
FINANCE-BUDGET	0.0	0.00%	0
FINANCE-ACCOUNTING	0.0	0.00%	0
FINANCE-OTHER	0.0	0.00%	0
TOTAL	26,250.0	100.00%	671,685

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y.1987
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	0.0	0.00%	0
GENERAL SERVICES	0.0	0.00%	0
INFORMATION SVCS	0.0	0.00%	0
AGENCY SERVICES	0.0	0.00%	0
BUILDING CODE	0.0	0.00%	0
BUILDING CONSTRUCTION	0.0	0.00%	0
PLANT MGMT	0.0	0.00%	0
STATE REGISTER & DOCUMENTS	0.0	0.00%	0
MICROGRAPHICS	0.0	0.00%	0
OFFICE EQUIPMENT	0.0	0.00%	0
TELECOMMUNICATIONS	0.0	0.00%	0
MOTOR POOL	0.0	0.00%	0
STATE PRINTER	0.0	0.00%	0
CENTRAL STORES	0.0	0.00%	0
FEDERAL SURPLUS	0.0	0.00%	0
RESOURCE RECOVERY	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
IMB	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MOVERS & DELIVERY	0.0	0.00%	0
CENTRAL MNTNCE REV	0.0	0.00%	0
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	0.0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	0.0	0.00%	0
IISAC	0.0	0.00%	0
911 EMERGENCY	0.0	0.00%	0
RISK MANAGEMENT	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	0.0	0.00%	0
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	0.0	0.00%	0
AUDITOR	0.0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	0.0	0.00%	0
COMMUNITY COLLEGE BD	1,670.6	15.35%	51,199
CORRECTIONS	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,099.5	10.10%	33,696
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	370.5	3.40%	11,355
EMPLOYEE RELATIONS	56.0	0.51%	1,716
ENERGY, ECONOMIC DVLP	602.0	5.53%	18,450
FINANCE	333.0	3.06%	10,205
GOVERNOR	0.0	0.00%	0
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	357.5	3.29%	10,956
HEALTH LIC BDS			
MEDICAL EXAMINERS	0.0	0.00%	0
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	0.0	0.00%	0
CHIROPRACTORS	0.0	0.00%	0
PSYCHOLOGY	0.0	0.00%	0
OPTOMETRY	0.0	0.00%	0
NURSING HOME ADM	0.0	0.00%	0
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	0.0	0.00%	0
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	0.0	0.00%	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	1,864.5	17.13%	57,141
HUMAN SERVICES-INSTITUTNS	0.0	0.00%	0
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	0.0	0.00%	0
IRON RANGE RESOURCES	0.0	0.00%	0
JOBS & TRAINING	1,039.0	9.55%	31,842
LABOR & INDUSTRY	16.0	0.15%	490
LEGISLATIVE AUDIT	0.0	0.00%	0
LIEUTENANT GOVERNOR	0.0	0.00%	0
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	229.5	2.11%	7,033
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	804.5	7.39%	24,656
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	0.0	0.00%	0
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	0.0	0.00%	0
PEACE OFFICERS	0.0	0.00%	0
PLANNING	0.0	0.00%	0
POLLUTION CONTROL	216.0	1.98%	6,620
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	0.0	0.00%	0
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	0.0	0.00%	0
REVENUE	0.0	0.00%	0
SECRETARY OF STATE	0.0	0.00%	0
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	0.0	0.00%	0
STATE UNIV SYSTEM	1,812.4	16.66%	55,545
TEACHERS RETIREMENT	0.0	0.00%	0
TRANSPORTATION	411.0	3.78%	12,597
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER	0.0	0.00%	0
FINANCE-BUDGET	0.0	0.00%	0
FINANCE-ACCOUNTING	0.0	0.00%	0
FINANCE-OTHER	0.0	0.00%	0
TOTAL	10,882.0	100.00%	333,501

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y.1987
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
ADMINISTRATION				
COMM OFF & ADMN SVCS	128,894	128,894	0	0
GENERAL SERVICES	0	0	0	0
INFORMATION SVCS	0	0	0	0
AGENCY SERVICES	0	0	0	0
BUILDING CODE	0	0	0	0
BUILDING CONSTRUCTION	0	0	0	0
PLANT MGMT	0	0	0	0
STATE REGISTER & DOCUMENTS	0	0	0	0
MICROGRAPHICS	0	0	0	0
OFFICE EQUIPMENT	0	0	0	0
TELECOMMUNICATIONS	0	0	0	0
MOTOR POOL	0	0	0	0
STATE PRINTER	0	0	0	0
CENTRAL STORES	0	0	0	0
FEDERAL SURPLUS	0	0	0	0
RESOURCE RECOVERY	0	0	0	0
COMMUTER VANS	0	0	0	0
IMB	0	0	0	0
ADDRESSING & INSERT	0	0	0	0
MOVERS & DELIVERY	0	0	0	0
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	0	0	0	0
PROC SUR-LOCAL GOVT	0	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	0	0	0	0
IISAC	0	0	0	0
911 EMERGENCY	0	0	0	0
RISK MANAGEMENT	0	0	0	0
OTHER	0	0	0	0
AGRICULTURE	5,747	4,596	1,151	0
ANIMAL HEALTH BD	0	0	0	0
ARTS BOARD	0	0	0	0
ATTORNEY GENERAL	17,113	17,113	0	0
AUDITOR	11,603	11,603	0	0
CAPITOL AREA ARCH PLAN BD	0	0	0	0
CHARITABLE GAMBLING	0	0	0	0
COMMERCE	58,900	58,900	0	0
COMMUNITY COLLEGE BD	157,980	106,781	0	51,199
CORRECTIONS	19,074	19,074	0	0
EDUCATION-CENTRAL OFFICE	115,997	82,301	0	33,696
EDUCATION-FARIBAUTL SCHOOLS	0	0	0	0
EDUCATION-VO-TECH	17,089	5,734	0	11,355
EMPLOYEE RELATIONS	6,866	5,150	0	1,716
ENERGY, ECONOMIC DVL P	27,044	8,594	0	18,450
FINANCE	36,181	25,976	0	10,205
GOVERNOR	18,401	18,401	0	0
HANDICAPPED COUNCIL	9,882	9,882	0	0
HEALTH	58,297	26,231	21,110	10,956
HEALTH LIC BDS				
MEDICAL EXAMINERS	10,361	10,361	0	0
NURSING	8,070	8,070	0	0
PHARMACY	4,117	4,117	0	0
DENTISTRY	3,863	3,863	0	0
CHIROPRACTORS	3,279	3,279	0	0
PSYCHOLOGY	2,725	2,725	0	0
OPTOMETRY	4,237	4,237	0	0
NURSING HOME ADM	3,084	3,084	0	0
PODIATRY	1,916	1,916	0	0
VETERINARY MEDICINE	2,964	2,964	0	0
HEARING EXAMINER	0	0	0	0
HIGHER ED COORD BD	7,606	7,606	0	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	20,482	20,482	0	0
HUMAN RIGHTS	15,391	15,391	0	0
HUMAN SERVICES-CENTRAL OFFICE	114,307	41,173	15,993	57,141
HUMAN SERVICES-INSTITUTNS	67,329	67,329	0	0
INDIAN AFFAIRS	0	0	0	0
INVESTMENT BOARD	103,681	103,681	0	0
IRON RANGE RESOURCES	19,074	19,074	0	0
JOBS & TRAINING	145,564	96,450	17,272	31,842
LABOR & INDUSTRY	21,077	20,587	0	490
LEGISLATIVE AUDIT	42,940	42,940	0	0
LIEUTENANT GOVERNOR	5,734	5,734	0	0
MEDIATION SVCS	269	269	0	0
MILITARY AFFAIRS	7,033	0	0	7,033
MUNICIPAL BOARD	5,600	5,600	0	0
NATURAL RESOURCES	39,718	15,062	0	24,656
NON-HEALTH LIC BDS				
BOXING	1,213	1,213	0	0
BARBERS	2,425	2,425	0	0
ELECTRICITY	0	0	0	0
ARCHITECTS & ENG	3,548	3,548	0	0
ABSTRACTORS	1,497	1,497	0	0
ACCOUNTANCY	1,827	1,827	0	0
PEACE OFFICERS	0	0	0	0
PLANNING	0	0	0	0
POLLUTION CONTROL	33,419	5,689	21,110	6,620
PUB EMP RET ASSN	28,701	28,701	0	0
PUBLIC SAFETY	49,887	49,887	0	0
PUBLIC SERVICE	0	0	0	0
PUBLIC UTIL COMM	0	0	0	0
RACING COMMISSION	808	808	0	0
REVENUE	100,372	100,372	0	0
SECRETARY OF STATE	11,933	11,933	0	0
SENTENCE GUIDELINES	0	0	0	0
STATE RETIREMENT	32,894	32,894	0	0
STATE UNIV SYSTEM	99,593	44,048	0	55,545
TEACHERS RETIREMENT	24,255	24,255	0	0
TRANSPORTATION	89,149	76,552	0	12,597
TRANSPORTATION REG BD	0	0	0	0
TREASURER	66,940	66,940	0	0
UNIV OF MINN	32,564	32,564	0	0
VETERANS AFFAIRS	0	0	0	0
WORLD TRADE CENTER	17,667	17,667	0	0
ZOO	20,676	20,676	0	0
OTHER	714,975	119,926	595,049	0
FINANCE-BUDGET	4,596	4,596	0	0
FINANCE-ACCOUNTING	60,292	60,292	0	0
FINANCE-OTHER	80,149	80,149	0	0
TOTAL	2,828,869	1,823,683	671,685	333,501

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 subsystem 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
ACTUAL 1987

STATE OF MINNESOTA

TREASURER

COSTS TO BE ALLOCATED

ACTUAL COSTS F.Y. 1987 373,546

DEDUCTIONS:

EQUIPMENT (3,351)

TOTAL DEDUCTIONS (3,351)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	15,809
ADMN-GENERAL SERVICES	464
ADMN-INFORMATION MGMT	4,950
ADMN-AGENCY SERVICES	1,502
FIN-BUDGET	363
FIN-ACCOUNTING	720
FIN-OTHER	196
EMPLOYEE RELATIONS	970
MEDIATION SERVICES	1
LEGISLATIVE AUDIT	66,940

TOTAL ALLOCATED ADDITIONS 91,915

TOTAL TO BE ALLOCATED 462,110

SCHEDULE 13.3
ACTUAL 1987

STATE OF MINNESOTA

TREASURER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	TREASURY	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	282,464		85,591	196,873
OTHER EXPENSE & COST				
SERVICES	79,045		0	79,045
SUPPLIES	8,686		0	8,686
EQUIPMENT	3,351	3,351		
DEPARTMENTAL EXPEND	373,546	3,351	85,591	284,604
COST ADJUSTMENTS				
DEDUCTIONS	(3,351)	(3,351)		
ADDITIONS	91,915	91,915		
COST BY FUNCTION	462,110	91,915	85,591	284,604
REALLOCATE ADMN	0	(91,915)	21,251	70,664
ALLOCABLE COSTS	462,110		106,842	355,268
DISALLOWED	(355,268)			(355,268)
NET ALLOCATED	106,842		106,842	

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADM SVCS	3,296	0.06%	66
GENERAL SERVICES	697	0.01%	14
INFORMATION MANAGEMENT	3,244	0.06%	65
AGENCY SERVICES	13,294	0.25%	265
BUILDING CODE	867	0.02%	17
BUILDING CONSTRUCTION	637	0.01%	13
PLANT MGMT	8,900	0.17%	178
STATE REGISTER & DOCUMENTS	4,318	0.08%	86
MICROGRAPHICS	1,585	0.03%	32
ELECTRONIC EQUIPMENT RENTAL	1,872	0.03%	37
TELECOMMUNICATIONS	17,616	0.33%	352
MOTOR POOL	22,669	0.42%	453
STATE PRINTER	14,223	0.27%	284
CENTRAL STORES	18,018	0.34%	360
FEDERAL SURPLUS	1,579	0.03%	32
RESOURCE RECOVERY	371	0.01%	7
COMMUTER VANS	601	0.01%	12
IMB	10,925	0.20%	218
ADDRESSING & INSERT	790	0.01%	16
MOVERS & DELIVERY	974	0.02%	19
CENTRAL MNTNCE REV	1,524	0.03%	30
CAPITOL PARKING	1,882	0.04%	38
PROC SUR-LOCAL GOVT	76	0.00%	2
RECORDS MGMT-LOCAL GOVT	183	0.00%	4
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.01%	10
IISAC	78	0.00%	2
911 EMERGENCY	473	0.01%	9
RISK MANAGEMENT	195	0.00%	4
OTHER	7,551	0.14%	151
AGRICULTURE	46,771	0.87%	934
ANIMAL HEALTH BD	2,125	0.04%	42
ARTS BOARD	2,865	0.05%	57
ATTORNEY GENERAL	18,710	0.35%	374
AUDITOR	4,648	0.09%	93
CAPITOL AREA ARCH PLAN BD	726	0.01%	14
CHARITABLE GAMBLING	1,917	0.04%	38
COMMERCE	44,381	0.83%	886
COMMUNITY COLLEGE BD	115,987	2.17%	2,316
CORRECTIONS	110,987	2.07%	2,216
EDUCATION-CENTRAL OFFICE	113,480	2.12%	2,266
EDUCATION-FARIBAUT SCHOOLS	5439	0.10%	109
EDUCATION-VO-TECH	18,144	0.34%	362
EMPLOYEE RELATIONS	10,611	0.20%	212
ENERGY, ECONOMIC DVLP	33,076	0.62%	660
FINANCE	29,424	0.55%	588
GOVERNOR	2,932	0.05%	59
HANDICAPPED COUNCIL	1,329	0.02%	27
HEALTH	64,793	1.21%	1,294
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.05%	53
NURSING	3,538	0.07%	71
PHARMACY	1,680	0.03%	34
DENTISTRY	1,676	0.03%	33
CHIROPRACTORS	673	0.01%	13
PSYCHOLOGY	958	0.02%	19
OPTOMETRY	460	0.01%	9
NURSING HOME ADM	683	0.01%	14
PODIATRY	290	0.01%	6
VETERINARY MEDICINE	505	0.01%	10
HEARING EXAMINER	5,409	0.10%	108
HIGHER ED COORD BD	127,680	2.39%	2,549

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	35	0.00%	1
HOUSING FINANCE	12,750	0.24%	255
HUMAN RIGHTS	2,961	0.06%	59
HUMAN SERVICES-CENTRAL OFFICE	300,291	5.61%	5,996
HUMAN SERVICES-INSTITUTIONS	87,941	1.64%	1,756
INDIAN AFFAIRS	1,171	0.02%	23
INVESTMENT BOARD	1,779	0.03%	36
IRON RANGE RESOURCES	19,398	0.36%	387
JOBS & TRAINING	234,975	4.39%	4,692
LABOR & INDUSTRY	76,365	1.43%	1,525
LEGISLATIVE AUDIT	1,762	0.03%	35
LIEUTENANT GOVERNOR	475	0.01%	9
MEDIATION SVCS	1,741	0.03%	35
MILITARY AFFAIRS	15,311	0.29%	306
MUNICIPAL BOARD	831	0.02%	17
NATURAL RESOURCES	227,623	4.25%	4,545
NON-HEALTH LIC BDS			
BOXING	416	0.01%	8
BARBERS	1,174	0.02%	23
ELECTRICITY	3,934	0.07%	79
ARCHITECTS & ENG	2,326	0.04%	46
ABSTRACTORS	145	0.00%	3
ACCOUNTANCY	1,850	0.03%	37
PEACE OFFICERS	1,983	0.04%	40
PLANNING	8,953	0.17%	179
POLLUTION CONTROL	26,466	0.49%	528
PUB EMP RET ASSN	217,818	4.07%	4,349
PUBLIC SAFETY	427,111	7.98%	8,528
PUBLIC SERVICE	7,072	0.13%	141
PUBLIC UTIL COMM	1,931	0.04%	39
RACING COMMISSION	3,141	0.06%	63
REVENUE	1,905,450	35.61%	38,046
SECRETARY OF STATE	9,191	0.17%	184
SENTENCE GUIDELINES	431	0.01%	9
STATE RETIREMENT	178,272	3.33%	3,560
STATE UNIV SYSTEM	137,090	2.56%	2,737
TEACHERS RETIREMENT	183,040	3.42%	3,655
TRANSPORTATION	210,672	3.94%	4,206
TRANSPORTATION REG BD	424	0.01%	8
TREASURER	561	0.01%	11
UNIV OF MINN	715	0.01%	14
VETERANS AFFAIRS	22,885	0.43%	457
WORLD TRADE CENTER	835	0.02%	17
ZOO	21,724	0.41%	434
OTHER	76,506	1.43%	1,522
TOTAL	5,350,995	100.00%	106,842

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
COMM OFF & ADM SVCS	66	66
GENERAL SERVICES	14	14
INFORMATION MANAGEMENT	65	65
AGENCY SERVICES	265	265
BUILDING CODE	17	17
BUILDING CONSTRUCTION	13	13
PLANT MGMT	178	178
STATE REGISTER & DOCUMENTS	86	86
MICROGRAPHICS	32	32
ELECTRONICS EQUIPMENT RENTAL	37	37
TELECOMMUNICATIONS	352	352
MOTOR POOL	453	453
STATE PRINTER	284	284
CENTRAL STORES	360	360
FEDERAL SURPLUS	32	32
RESOURCE RECOVERY	7	7
COMMUTER VANS	12	12
IMB	218	218
ADDRESSING & INSERT	16	16
MOVERS & DELIVERY	19	19
CENTRAL MNTNCE REV	30	30
CAPITOL PARKING	38	38
PROC SUR-LOCAL GOVT	2	2
RECORDS MGMT-LOCAL GOVT	4	4
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	10	10
IISAC	2	2
911 EMERGENCY	9	9
RISK MANAGEMENT	4	4
OTHER	151	151
AGRICULTURE	934	934
ANIMAL HEALTH BD	42	42
ARTS BOARD	57	57
ATTORNEY GENERAL	374	374
AUDITOR	93	93
CAPITOL AREA ARCH PLAN BD	14	14
CHARITABLE GAMBLING	38	38
COMMERCE	886	886
COMMUNITY COLLEGE BD	2,316	2,316
CORRECTIONS	2,216	2,216
EDUCATION-CENTRAL OFFICE	2,266	2,266
EDUCATION-FARIBAULT SCHOOLS	109	109
EDUCATION-VO-TECH	362	362
EMPLOYEE RELATIONS	212	212
ENERGY, ECONOMIC DVLP	660	660
FINANCE	588	588
GOVERNOR	59	59
HANDICAPPED COUNCIL	27	27
HEALTH	1,294	1,294
HEALTH LIC BDS		
MEDICAL EXAMINERS	53	53
NURSING	71	71
PHARMACY	34	34
DENTISTRY	33	33
CHIROPRACTORS	13	13
PSYCHOLOGY	19	19
OPTOMETRY	9	9
NURSING HOME ADM	14	14
PODIATRY	6	6
VETERINARY MEDICINE	10	10
HEARING EXAMINER	108	108
HIGHER ED COORD BD	2,549	2,549

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	255	255
HUMAN RIGHTS	59	59
HUMAN SERVICES-CENTRAL OFFICE	5,996	5,996
HUMAN SERVICES-INSTITUTIONS	1,756	1,756
INDIAN AFFAIRS	23	23
INVESTMENT BOARD	36	36
IRON RANGE RESOURCES	387	387
JOBS & TRAINING	4,692	4,692
LABOR & INDUSTRY	1,525	1,525
LEGISLATIVE AUDIT	35	35
LIEUTENANT GOVERNOR	9	9
MEDIATION SVCS	35	35
MILITARY AFFAIRS	306	306
MUNICIPAL BOARD	17	17
NATURAL RESOURCES	4,545	4,545
NON-HEALTH LIC BDS		
BOXING	8	8
BARBERS	23	23
ELECTRICITY	79	79
ARCHITECTS & ENG	46	46
ABSTRACTORS	3	3
ACCOUNTANCY	37	37
PEACE OFFICERS	40	40
PLANNING	179	179
POLLUTION CONTROL	528	528
PUB EMP RET ASSN	4,349	4,349
PUBLIC SAFETY	8,528	8,528
PUBLIC SERVICE	141	141
PUBLIC UTIL COMM	39	39
RACING COMMISSION	63	63
REVENUE	38,046	38,046
SECRETARY OF STATE	184	184
SENTENCE GUIDELINES	9	9
STATE RETIREMENT	3,560	3,560
STATE UNIV SYSTEM	2,737	2,737
TEACHERS RETIREMENT	3,655	3,655
TRANSPORTATION	4,206	4,206
TRANSPORTATION REG BD	8	8
TREASURER	11	11
UNIV OF MINN	14	14
VETERANS AFFAIRS	457	457
WORLD TRADE CENTER	17	17
ZOO	434	434
OTHER	1,522	1,522
TOTAL	106,842	106,842

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 1986-87 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
ACTUAL 1987

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987 15,909,411

DEDUCTIONS:

EQUIPMENT	(176,457)	
LAND	(3,155)	
SPECIAL CONTINGENT	(49,192)	
TOTAL DEDUCTIONS		(228,804)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	71,907	
ADMN-COMM OFF & ADM SVCS	2,285	
ADMN-GENERAL SERVICES	5,566	
ADMN-INFORMATION SVCS	40,397	
ADMN-AGENCY SVCS	25,466	
FIN-BUDGET	10,836	
FIN-ACCOUNTING	24,026	
FIN-OTHER	9,652	
EMPLOYEE RELATIONS	39,756	
MEDIATION SERVICES	8	
LEGISLATIVE AUDIT	17,113	
TREASURER	374	
TOTAL ALLOCATED ADDITIONS		247,386

TOTAL TO BE ALLOCATED 15,927,993

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	13,274,638	1,647,065	8,399,834	3,227,739
OTHER EXPENSE & COST				
SERVICES	2,174,556	631,524	1,201,567	341,465
SUPPLIES	231,413	161,338	65,670	4,405
EQUIPMENT	176,457	176,457		
LAND	3,155	3,155		
SPECIAL CNTNGT	49,192	49,192		
DEPARTMENTAL EXPEND	15,909,411	2,668,731	9,667,071	3,573,609
COST ADJUSTMENTS				
DEDUCTIONS	(228,804)	(228,804)		
ADDITIONS	247,386	247,386		
COST BY FUNCTION	15,927,993	2,687,313	9,667,071	3,573,609
REALLOCATE ADMN	0	(2,687,313)	1,962,017	725,296
ALLOCABLE COSTS	15,927,993		11,629,088	4,298,905
DISALLOWED	(4,298,905)			(4,298,905)
NET ALLOCATED	11,629,088		11,629,088	0

SCHEDULE 14.
ACTUAL 1987

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
ADMN-COMM OFF & ADM SVCS	5,965	1.15%	133,423		133,423
ATTORNEY GENERAL	270,415	52.01%	6,048,531		6,048,531
FINANCE-FISCAL MGMT	567	0.11%	12,682		12,682
LEGISLATIVE AUDITOR	1	0.00%	22		22
MEDIATION SVCS	0	0.00%	0		0
EMPLOYEE RELATIONS	1,253	0.24%	28,027		28,027
TREASURER	184	0.04%	4,116		4,116
OTHER	241,523	46.45%	5,402,287	(6,818,779)	(1,416,492)
TOTAL	519,908	100.00%	11,629,088	(6,818,779)	4,810,309

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO
CENTRAL SERVICE AGENCIES F.Y. 1987

SOURCE: ATTORNEY GENERAL TIME RECORDS

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
ADMN-COMM OFF & ADM SVCS	133,423	133,423
ATTORNEY GENERAL	6,048,531	6,048,531
FINANCE-FISCAL MGMT	12,682	12,682
LEGISLATIVE AUDITOR	22	22
MEDIATION SVCS	0	0
EMPLOYEE RELATIONS	28,027	28,027
TREASURER	4,116	4,116
OTHER	(1,416,492)	(1,416,492)
TOTAL	4,810,309	4,810,309

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 actual employee count for F.Y. 1987.

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

SCHEDULE 15.2
ACTUAL 1987

STATE OF MINNESOTA
PUBLIC SAFETY-ADMN
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987	2,933,355
DEDUCTIONS:	
EQUIPMENT	(7,817)
TOTAL DEDUCTIONS	(7,817)
TOTAL TO BE ALLOCATED	2,925,538

SCHEDULE 15.3
ACTUAL 1987

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	2,482,460		2,148,766	333,694
OTHER EXPENSE & COST				
SERVICES	382,823		210,038	172,785
SUPPLIES	60,255		31,478	28,777
EQUIPMENT	7,817	7,817		
DEPARTMENTAL EXPEND	2,933,355	7,817	2,390,282	535,256
COST ADJUSTMENTS				
DEDUCTIONS	(7,817)	(7,817)		
ADDITIONS	0	0		
COST BY FUNCTION	2,925,538	0	2,390,282	535,256
REALLOCATE ADMN				
ALLOCABLE COSTS	2,925,538		2,390,282	535,256
DISALLOWED	(535,256)			(535,256)
NET ALLOCATED	2,390,282		2,390,282	0

SCHEDULE 15.4
ACTUAL 1987

STATE OF MINNESOTA
PUBLIC SAFETY-ADMN
DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
PLANT MANAGEMENT	30	1.78%	42,506
PUBLIC SAFETY	1,657	98.22%	2,347,776
TOTAL	1,687	100.00%	2,390,282

ALLOCATION BASIS: F.Y. 1987 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 15.5
ACTUAL 1987

STATE OF MINNESOTA

PUBLIC SAFETY-ADMN

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
PLANT MANAGEMENT	42,506	42,506
PUBLIC SAFETY	2,347,776	2,347,776
TOTAL	2,390,282	2,390,282

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 1987 fiscal year appropriations to the State Auditor's Office for this activity. 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 1987.

Ref.: A-102, Attachment P.

SCHEDULE 16.1
ACTUAL 1987

STATE OF MINNESOTA
STATE AUDITOR-SINGLE AUDIT
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987	77,139
DEDUCTIONS:	
EQUIPMENT	(7,656)
TOTAL DEDUCTIONS	(7,656)
ALLOCATED ADDITIONS:	
TOTAL ALLOCATED ADDITIONS	0
TOTAL TO BE ALLOCATED	69,483

SCHEDULE 16.3
ACTUAL 1987

STATE OF MINNESOTA

STATE AUDITOR-SINGLE AUDIT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	SINGLE AUDIT
WAGES & BENEFITS			
SALARY & WAGES	0		0
OTHER EXPENSE & COST			
SERVICES	68,279		68,279
SUPPLIES	1,204		1,204
EQUIPMENT	7,656	7,656	
DEPARTMENTAL EXPENDITURES	77,139	7,656	69,483
COST ADJUSTMENTS			
DEDUCTIONS		(7,656)	
ADDITIONS			
COST BY FUNCTION	69,483	0	69,483
ALLOCABLE COSTS	69,483		69,483
DISALLOWED			
NET ALLOCATED	69,483		69,483

STATE OF MINNESOTA
STATE AUDITOR-SINGLE AUDIT
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
COMM OFF & ADMN SVCS	0	0.00%	0
GENERAL SERVICES	0	0.00%	0
INFORMATION SVCS	0	0.00%	0
AGENCY SERVICES	0	0.00%	0
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	419,440	0.02%	16
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	11,259	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	19,625	0.00%	1
AGRICULTURE	931,735	0.05%	35
ANIMAL HEALTH BD	63,645	0.00%	2
ARTS BOARD	508,493	0.03%	19
ATTORNEY GENERAL	368,410	0.02%	14
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNITY COLLEGE BD	3,961,579	0.22%	150
CORRECTIONS	1,270,820	0.07%	48
EDUCATION-CENTRAL OFFICE	140,426,785	7.67%	5,329
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	18,001,705	0.98%	683
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVLP	34,552,374	1.89%	1,311
FINANCE	0	0.00%	0
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	3,259	0.00%	0
HEALTH	40,912,300	2.23%	1,553
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	1,788,241	0.10%	68

STATE OF MINNESOTA
STATE AUDITOR-SINGLE AUDIT
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	55,032,426	3.01%	2,088
HUMAN RIGHTS	349,548	0.02%	13
HUMAN SERVICES-CENTRAL OFFICE	940,279,495	51.35%	35,681
HUMAN SERVICES-INSTITUTNS	299,569	0.02%	
INDIAN AFFAIRS	73,177	0.00%	3
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	300,000	0.02%	11
JOBS & TRAINING	208,930,449	11.41%	7,928
LABOR & INDUSTRY	2,117,555	0.12%	80
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	61,904	0.00%	2
MILITARY AFFAIRS	7,554,611	0.41%	287
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	12,897,948	0.70%	489
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	1,556,404	0.09%	59
POLLUTION CONTROL	9,119,771	0.50%	346
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	6,024,167	0.33%	229
PUBLIC SERVICE	1,598,958	0.09%	61
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	10,068	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	3,707,815	0.20%	141
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	329,012,276	17.97%	12,485
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	2,902,698	0.16%	110
WORLD TRADE CENTER	0	0.00%	0
ZOO	33,792	0.00%	1
OTHER	5,927,314	0.32%	240
TOTAL	1,831,029,615	100.00%	69,483

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1987
SOURCE: COMPUTER REPORT FINUB603

SCHEDULE 16.5
ACTUAL 1987

STATE OF MINNESOTA
STATE AUDITOR-SINGLE AUDIT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
ADMINISTRATION		
COMM OFF & ADMN SVCS	0	0
GENERAL SERVICES	0	0
INFORMATION SVCS	0	0
AGENCY SERVICES	0	0
BUILDING CODE	0	0
BUILDING CONSTRUCTION	16	16
PLANT MGMT	0	0
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
OFFICE EQUIPMENT	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	0	0
STATE PRINTER	0	0
CENTRAL STORES	0	0
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	0	0
ADDRESSING & INSERT	0	0
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MANAGEMENT	0	0
OTHER	1	1
AGRICULTURE	35	35
ANIMAL HEALTH BD	2	2
ARTS BOARD	19	19
ATTORNEY GENERAL	14	14
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	0	0
COMMUNITY COLLEGE BD	150	150
CORRECTIONS	48	48
EDUCATION-CENTRAL OFFICE	5,329	5,329
EDUCATION-FARIBAUT SCHOOLS	0	0
EDUCATION-VO-TECH	683	683
EMPLOYEE RELATIONS	0	0
ENERGY, ECONOMIC DVL P	1,311	1,311
FINANCE	0	0
GOVERNOR	0	0
HANDICAPPED COUNCIL	0	0
HEALTH	1,553	1,553
HEALTH LIC BDS		
MEDICAL EXAMINERS	0	0
NURSING	0	0
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	0	0
HIGHER ED COORD BD	68	68

SCHEDULE 16.5
ACTUAL 1987

STATE OF MINNESOTA
STATE AUDITOR-SINGLE AUDIT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2,088	2,088
HUMAN RIGHTS	13	13
HUMAN SERVICES-CENTRAL OFFICE	35,681	35,681
HUMAN SERVICES-INSTITUTNS	0	0
INDIAN AFFAIRS	3	3
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	11	11
JOBS & TRAINING	7,928	7,928
LABOR & INDUSTRY	80	80
LEGISLATIVE AUDIT	0	0
LIEUTENANT GOVERNOR	0	0
MEDIATION SVCS	2	2
MILITARY AFFAIRS	287	287
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	489	489
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	59	59
POLLUTION CONTROL	346	346
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	229	229
PUBLIC SERVICE	61	61
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	141	141
TEACHERS RETIREMENT	0	0
TRANSPORTATION	12,485	12,485
TRANSPORTATION REG BD	0	0
TREASURER	0	0
UNIV OF MINN	0	0
VETERANS AFFAIRS	110	110
WORLD TRADE CENTER	0	0
ZOO	1	1
OTHER	240	240
TOTAL	69,483	69,483

STATE OF MINNESOTA
ADMINISTRATION - COMMISSIONERS OFFICE AND
ADMINISTRATIVE 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 17.2
ACTUAL 1987

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFF & ADM SVCS	74,473
GENERAL SERVICES	4,174
INFORMATION SVCS	5,086
AGENCY SERVICES	5,815

FINANCE

BUDGET	2,548
ACCOUNTING	4,232
OTHER	1,613

EMPLOYEE RELATIONS

5,939

MEDIATION SERVICES

3

LEGISLATIVE AUDIT

128,894

TREASURER

66

ATTORNEY GENERAL

133,423

ISB CREDIT

(1,163)

TOTAL ALLOCATED ADDITIONS

365,103

TOTAL TO BE ALLOCATED

365,103

SCHEDULE 17.3
ACTUAL 1987

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMN SERVICES
SECOND ALLOCATION
SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

COST ADJUSTMENTS	TOTAL	GENERAL ADMN	COMMSR & PERSONL	FISCAL	STATE EMP ASSIST	MGMT ANALYSIS	OTHER
ALLOCATED ADDITIONS	365,103	0	133,130	87,343	38,740	77,153	28,737
COST BY FUNCTION	365,103	0	133,130	87,343	38,740	77,153	28,737
ALLOCABLE COSTS DISALLOWED	365,103 (105,890)	0	133,130	87,343	38,740	77,153 (77,153)	28,737 (28,737)
NET ALLOCATION	259,213	0	133,130	87,343	38,740	0	0

SCHEDULE 17.4
ACTUAL 1987

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
GENERAL SERVICES	26	3.64%	4,841
INFORMATION SERVICES	39	5.45%	7,262
AGENCY SERVICES	55	7.69%	10,241
BUILDING CODE	16	2.24%	2,979
BUILDING CONSTRUCTIO	7	0.98%	1,303
PLANT MANAGEMENT	159	22.24%	29,605
STATE REGISTER & DOC	17	2.38%	3,165
MICROGRAPHICS	15	2.10%	2,793
OFFICE EQUIPMENT	2	0.28%	372
TELECOMMUNICATIONS	6	0.84%	1,117
MOTOR POOL	16	2.24%	2,979
STATE PRINTER	51	7.13%	9,450
CENTRAL STORES	12	1.68%	2,234
FEDERAL SURPLUS	8	1.12%	1,490
RESOURCE RECOVERY	2	0.28%	372
COMMUTER VANS	1	0.14%	186
IMB	249	34.83%	46,363
ADDRESSING & INSERT	8	1.12%	1,490
MOVERS & DELIVERY	8	1.12%	1,490
CENT MNTNCE REV	6	0.84%	1,117
CAPITOL PARKING	2	0.28%	372
PROC SUR-LOCAL GOVT	1	0.14%	186
RCRDS MGT-LOC GOVT	2	0.28%	372
STATE SURPLUS	0	0.00%	0
MGMT ANAL-SP FD	4	0.56%	745
IISAC	1	0.14%	186
911 EMERGENCY	1	0.14%	186
RISK MANAGEMENT	0	0.00%	0
OTHER	1	0.14%	188
SUB-TOTAL	715	100.00%	133,130
DIRECT BILLED			
TOTAL	715	100.00%	133,130

ALLOCATION BASIS: F.Y. 1987 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

STATE OF MINNESOTA

ADMINISTRATION-COMM OFFICE & ADMN SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
GENERAL SERVICES	697	2.39%	870
INFORMATION SERVICES	3,244	11.10%	4,051
AGENCY SERVICES	13,294	45.49%	16,601
BUILDING CODE	867	2.97%	1,083
BUILDING CONSTRUCTION	637	2.18%	795
GOVERNOR	2,932	10.03%	3,661
OTHER	7,551	25.84%	9,431
TOTAL	29,222	100.00%	36,492
PLANT MANAGEMENT	8,900	8.14%	4,139
STATE REG & DOC	4,318	3.95%	2,008
MICROGRAPHICS	1,585	1.45%	737
OFFICE EQUIPMENT	1,872	1.71%	871
TELECOMMUNICATIONS	17,616	16.11%	8,193
MOTOR POOL	22,669	20.73%	10,543
STATE PRINTER	14,223	13.01%	6,615
CENTRAL STORES	18,018	16.48%	8,380
FEDERAL SURPLUS	1,579	1.44%	734
RESOURCE RECOVERY	371	0.34%	173
COMMUTER VANS	601	0.55%	280
IMB	10,925	9.99%	5,081
ADDRESSING & INSERT	790	0.72%	367
MOVERS & DELIVERY	974	0.89%	453
CENT MNTNCE REV	1,524	1.39%	709
CAPITOL PARKING	1,882	1.72%	875
PROC SUR-LOCAL GOVT	76	0.07%	35
RCDS MGT-LOC GOVT	183	0.17%	85
STATE SURPLUS	0	0.00%	0
MGMT ANAL-SP FD	487	0.45%	226
IISAC	78	0.07%	36
911 EMERGENCY	473	0.43%	220
RISK MANAGEMENT	195	0.18%	91
TOTAL	109,339	100.00%	50,851
GRAND TOTAL	138,561		87,343

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1986-87
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMN SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
GENERAL SERVICES	26	0.08%	30
INFORMATION SVCS	39	0.12%	45
AGENCY SERVICES	55	0.16%	63
BUILDING CODE	16	0.05%	18
BUILDING CONSTRUCTION	7	0.02%	8
PLANT MGMT	159	0.47%	183
STATE REGISTER & DOCUMENTS	17	0.05%	20
MICROGRAPHICS	15	0.04%	17
OFFICE EQUIPMENT	2	0.01%	2
TELECOMMUNICATIONS	6	0.02%	7
MOTOR POOL	16	0.05%	18
STATE PRINTER	51	0.15%	59
CENTRAL STORES	12	0.04%	14
FEDERAL SURPLUS	8	0.02%	9
RESOURCE RECOVERY	2	0.01%	2
COMMUTER VANS	1	0.00%	1
IMB	249	0.74%	287
ADDRESSING & INSERT	8	0.02%	9
MOVERS & DELIVERY	8	0.02%	9
CENTRAL MNTNCE REV	6	0.02%	7
CAPITOL PARKING	2	0.01%	2
PROC SUR-LOCAL GOVT	1	0.00%	1
RECORDS MGMT-LOCAL GOVT	2	0.01%	2
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	4	0.01%	5
IISAC	1	0.00%	1
911 EMERGENCY	1	0.00%	1
RISK MANAGEMENT	0	0.00%	0
OTHER	1	0.00%	1
AGRICULTURE	420	1.25%	484
ANIMAL HEALTH BD	33	0.10%	38
ARTS BOARD	14	0.04%	16
ATTORNEY GENERAL	328	0.98%	378
AUDITOR	100	0.30%	115
CAPITOL AREA ARCH PLAN BD	7	0.02%	8
CHARITABLE GAMBLING	12	0.04%	14
COMMERCE	222	0.66%	256
COMMUNITY COLLEGE BD	2,065	6.14%	2,378
CORRECTIONS	1,854	5.51%	2,135
EDUCATION-CENTRAL OFFICE	374	1.11%	431
EDUCATION-FARIBAUTL SCHOOLS	187	0.56%	215
EDUCATION-VO-TECH	95	0.28%	109
EMPLOYEE RELATIONS	99	0.29%	114
ENERGY, ECONOMIC DVL P	212	0.63%	244
FINANCE	123	0.37%	142
GOVERNOR	36	0.11%	41
HANDICAPPED COUNCIL	10	0.03%	12
HEALTH	708	2.11%	815
HEALTH LIC BDS			
MEDICAL EXAMINERS	12	0.04%	14
NURSING	16	0.05%	18
PHARMACY	7	0.02%	8
DENTISTRY	5	0.01%	6
CHIROPRACTORS	2	0.01%	2
PSYCHOLOGY	2	0.01%	2
OPTOMETRY	1	0.00%	1
NURSING HOME ADM	2	0.01%	2
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	1
HEARING EXAMINER	48	0.14%	55
HIGHER ED COORD BD	70	0.21%	81

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMN SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-EMPLOYEE ASSISTANCE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	2
HOUSING FINANCE	116	0.34%	134
HUMAN RIGHTS	65	0.19%	75
HUMAN SERVICES-CENT OFF	763	2.27%	879
HUMAN SERVICES-INSTITUTIONS	5617	16.70%	6,470
INDIAN AFFAIRS	9	0.03%	10
INVESTMENT BOARD	25	0.07%	29
IRON RANGE RESOURCES	128	0.38%	147
JOBS & TRAINING	2,039	6.06%	2,349
LABOR & INDUSTRY	343	1.02%	395
LEGISLATIVE AUDIT	66	0.20%	76
LIEUTENANT GOVERNOR	7	0.02%	8
MEDIATION SVCS	24	0.07%	28
MILITARY AFFAIRS	286	0.85%	329
MUNICIPAL BOARD	4	0.01%	5
NATURAL RESOURCES	2,186	6.50%	2,518
NON-HEALTH LIC BDS			
BOXING	2	0.01%	2
BARBERS	3	0.01%	3
ELECTRICITY	18	0.05%	21
ARCHITECTS & ENG	5	0.01%	6
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	5
PEACE OFFICERS	9	0.03%	10
PLANNING	107	0.32%	123
POLLUTION CONTROL	443	1.32%	510
PUB EMP RET ASSN	64	0.19%	74
PUBLIC SAFETY	1,687	5.02%	1,943
PUBLIC SERVICE	109	0.32%	126
PUBLIC UTIL COMM	31	0.09%	36
RACING COMMISSION	12	0.04%	14
REVENUE	1,019	3.03%	1,174
SECRETARY OF STATE	44	0.13%	51
SENTENCE GUIDELINES	4	0.01%	5
STATE RETIREMENT	38	0.11%	44
STATE UNIV SYSTEM	4,246	12.62%	4,891
TEACHERS RETIREMENT	48	0.14%	55
TRANSPORTATION	4,928	14.65%	5,676
TRANSPORTATION REG BD	8	0.02%	9
TREASURER	8	0.02%	9
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	355	1.06%	409
WORLD TRADE CENTER	7	0.02%	8
ZOO	184	0.55%	212
OTHER	791	2.35%	914
TOTAL	33,634	100.00%	38,740

ALLOCATION BASIS: F.Y. 1987 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMN SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL	EMPLOYEE ASSISTANCE
ADMINISTRATION				
GENERAL SERVICES	5,741	4,841	870	30
INFORMATION SVCS	11,358	7,262	4,051	45
AGENCY SERVICES	26,905	10,241	16,601	63
BUILDING CODE	4,080	2,979	1,083	18
BUILDING CONSTRUCTION	2,106	1,303	795	8
PLANT MGMT	33,927	29,605	4,139	183
STATE REGISTER & DOCUMENTS	5,193	3,165	2,008	20
MICROGRAPHICS	3,547	2,793	737	17
OFFICE EQUIPMENT	1,245	372	871	2
TELECOMMUNICATIONS	9,317	1,117	8,193	7
MOTOR POOL	13,540	2,979	10,543	18
STATE PRINTER	16,170	9,496	6,615	59
CENTRAL STORES	10,628	2,234	8,380	14
FEDERAL SURPLUS	2,233	1,490	734	9
RESOURCE RECOVERY	547	372	173	2
COMMUTER VANS	467	186	280	1
IMB	51,731	46,363	5,081	287
ADDRESSING & INSERT	1,866	1,490	367	9
MOVERS & DELIVERY	1,952	1,490	453	9
CENTRAL MNTNCE REV	1,833	1,117	709	7
CAPITOL PARKING	1,249	372	875	2
PROC SUR-LOCAL GOVT	222	186	35	1
RECORDS MGMT-LOCAL GOVT	459	372	85	2
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	976	745	226	5
IISAC	223	186	36	1
911 EMERGENCY	407	186	220	1
RISK MANAGEMENT	91	0	91	0
OTHER	9,620	188	9,431	1
AGRICULTURE	484	0	0	484
ANIMAL HEALTH BD	38	0	0	38
ARTS BOARD	16	0	0	16
ATTORNEY GENERAL	378	0	0	378
AUDITOR	115	0	0	115
CAPITOL AREA ARCH PLAN BD	8	0	0	8
CHARITABLE GAMBLING	14	0	0	14
COMMERCE	256	0	0	256
COMMUNITY COLLEGE BD	2,378	0	0	2,378
CORRECTIONS	2,135	0	0	2,135
EDUCATION-CENTRAL OFFICE	431	0	0	431
EDUCATION-FARIBAUTL SCHOOLS	215	0	0	215
EDUCATION-VO-TECH	109	0	0	109
EMPLOYEE RELATIONS	114	0	0	114
ENERGY, ECONOMIC DVL P	244	0	0	244
FINANCE	142	0	0	142
GOVERNOR	3,702	0	3,661	41
HANDICAPPED COUNCIL	12	0	0	12
HEALTH	815	0	0	815
HEALTH LIC BDS				
MEDICAL EXAMINERS	14	0	0	14
NURSING	18	0	0	18
PHARMACY	8	0	0	8
DENTISTRY	6	0	0	6
CHIROPRACTORS	2	0	0	2
PSYCHOLOGY	2	0	0	2
OPTOMETRY	1	0	0	1
NURSING HOME ADM	2	0	0	2
PODIATRY	0	0	0	0
VETERINARY MEDICINE	1	0	0	1
HEARING EXAMINER	55	0	0	55
HIGHER ED COORD BD	81	0	0	81

STATE OF MINNESOTA
ADMINISTRATION-COMM OFFICE & ADMN SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL	EMPLOYEE ASSISTANCE
HIGHER ED FAC AUTH	2	0	0	2
HOUSING FINANCE	134	0	0	134
HUMAN RIGHTS	75	0	0	75
HUMAN SERVICES-CENT OFFICE	879	0	0	879
HUMAN SERVICES-INSTITUTIONS	6,470	0	0	6,470
INDIAN AFFAIRS	10	0	0	10
INVESTMENT BOARD	29	0	0	29
IRON RANGE RESOURCES	147	0	0	147
JOBS & TRAINING	2,349	0	0	2,349
LABOR & INDUSTRY	395	0	0	395
LEGISLATIVE AUDIT	76	0	0	76
LIEUTENANT GOVERNOR	8	0	0	8
MEDIATION SVCS	28	0	0	28
MILITARY AFFAIRS	329	0	0	329
MUNICIPAL BOARD	5	0	0	5
NATURAL RESOURCES	2,518	0	0	2,518
NON-HEALTH LIC BDS				
BOXING	2	0	0	2
BARBERS	3	0	0	3
ELECTRICITY	21	0	0	21
ARCHITECTS & ENG	6	0	0	6
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	5	0	0	5
PEACE OFFICERS	10	0	0	10
PLANNING	123	0	0	123
POLLUTION CONTROL	510	0	0	510
PUB EMP RET ASSN	74	0	0	74
PUBLIC SAFETY	1,943	0	0	1,943
PUBLIC SERVICE	126	0	0	126
PUBLIC UTIL COMM	36	0	0	36
RACING COMMISSION	14	0	0	14
REVENUE	1,174	0	0	1,174
SECRETARY OF STATE	51	0	0	51
SENTENCE GUIDELINES	5	0	0	5
STATE RETIREMENT	44	0	0	44
STATE UNIV SYSTEM	4,891	0	0	4,891
TEACHERS RETIREMENT	55	0	0	55
TRANSPORTATION	5,676	0	0	5,676
TRANSPORTATION REG BD	9	0	0	9
TREASURER	9	0	0	9
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	409	0	0	409
WORLD TRADE CENTER	8	0	0	8
ZOO	212	0	0	212
OTHER	914	0	0	914
TOTAL	259,213	133,130	87,343	38,740

STATE OF MINNESOTA
ADMINISTRATION - GENERAL 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 18.2
ACTUAL 1987

STATE OF MINNESOTA
ADMINISTRATION--GENERAL SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES--ACTUAL 1987

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFFICE & ADMN SVCS	5,741
GENERAL SERVICES	464
INFORMATION SERVICES	2,782
AGENCY SERVICES	697

FINANCE

BUDGET	456
ACCOUNTING	895
OTHER	417

EMPLOYEE RELATIONS	3,151
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MEDIATION SERVICES	1
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TREASURER	14
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STATE AUDITOR--SINGLE AUDIT	0
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ISB CREDIT	(433)
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TOTAL ALLOCATED ADDITIONS	14,185
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TOTAL TO BE ALLOCATED	14,185
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SCHEDULE 18.3
ACTUAL 1987

STATE OF MINNESOTA

ADMINISTRATION-GENERAL SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	RENT VETS		
		LEASING	ORG & LEG	OTHER
ALLOCATED ADDITIONS	14,185	994	10,003	3,188
COST BY FUNCTION	14,185	994	10,003	3,188
ALLOCABLE COSTS	14,185	994	10,003	3,188
DISALLOWED	(13,191)		(10,003)	(3,188)
NET ALLOCATION	994	994	0	0

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INFORMATION SVCS	5	0.77%	8
AGENCY SERVICES	5	0.77%	8
BUILDING CODE	2	0.31%	3
BUILDING CONSTRUCTION	1	0.15%	2
PLANT MGMT	22	3.39%	34
STATE REGISTER & DOCUMENTS	2	0.31%	3
MICROGRAPHICS	1	0.15%	2
OFFICE EQUIPMENT	1	0.15%	2
TELECOMMUNICATIONS	1	0.15%	2
MOTOR POOL	1	0.15%	2
STATE PRINTER	5	0.77%	8
CENTRAL STORES	1	0.15%	2
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	4	0.62%	6
ADDRESSING & INSERT	1	0.15%	2
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	3	0.46%	5
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	1	0.15%	2
OTHER	0	0.00%	0
AGRICULTURE	12	1.85%	18
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	1	0.15%	2
ATTORNEY GENERAL	12	1.85%	18
AUDITOR	2	0.31%	3
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	3	0.46%	5
COMMERCE	6	0.92%	9
COMMUNITY COLLEGE BD	19	2.93%	29
CORRECTIONS	31	4.78%	47
EDUCATION-CENTRAL OFFICE	10	1.54%	15
EDUCATION-FARIBAUT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	4	0.62%	6
EMPLOYEE RELATIONS	2	0.31%	3
ENERGY, ECONOMIC DVLP	17	2.62%	26
FINANCE	7	1.08%	11
GOVERNOR	2	0.31%	3
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	7	1.08%	11
HEALTH LIC BDS			
MEDICAL EXAMINERS	1	0.15%	2
NURSING	1	0.15%	2
PHARMACY	1	0.15%	2
DENTISTRY	1	0.15%	2
CHIROPRACTORS	1	0.15%	2
PSYCHOLOGY	1	0.15%	2
OPTOMETRY	1	0.15%	2
NURSING HOME ADM	1	0.15%	2
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.15%	2
HEARING EXAMINER	6	0.92%	9
HIGHER ED COORD BD	1	0.15%	2

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	4	0.62%	6
HUMAN RIGHTS	11	1.69%	17
HUMAN SERVICES-CENT OFF	31	4.78%	47
HUMAN SERVICES-INSTITUTNS	26	4.01%	40
INDIAN AFFAIRS	1	0.15%	2
INVESTMENT BOARD	1	0.15%	2
IRON RANGE RESOURCES	4	0.62%	6
JOBS & TRAINING	67	10.32%	103
LABOR & INDUSTRY	4	0.62%	6
LEGISLATIVE AUDIT	1	0.15%	2
LIEUTENANT GOVERNOR	1	0.15%	2
MEDIATION SVCS	1	0.15%	2
MILITARY AFFAIRS	1	0.15%	2
MUNICIPAL BOARD	1	0.15%	2
NATURAL RESOURCES	51	7.86%	78
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	2	0.31%	3
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	1	0.15%	2
PLANNING	4	0.62%	6
POLLUTION CONTROL	8	1.23%	12
PUB EMP RET ASSN	1	0.15%	2
PUBLIC SAFETY	96	14.79%	147
PUBLIC SERVICE	6	0.92%	9
PUBLIC UTIL COMM	2	0.31%	3
RACING COMMISSION	0	0.00%	0
REVENUE	24	3.70%	37
SECRETARY OF STATE	2	0.31%	3
SENTENCE GUIDELINES	1	0.15%	2
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	21	3.24%	32
TEACHERS RETIREMENT	2	0.31%	3
TRANSPORTATION	31	4.78%	47
TRANSPORTATION REG BD	2	0.31%	3
TREASURER	1	0.15%	2
UNIV OF MINN	1	0.15%	2
VETERANS AFFAIRS	3	0.46%	5
WORLD TRADE CENTER	0	0.00%	0
ZOO	4	0.62%	6
OTHER	25	3.85%	25
TOTAL	649	100.00%	994

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1987
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
INFORMATION SVCS	8	8
AGENCY SERVICES	8	8
BUILDING CODE	3	3
BUILDING CONSTRUCTION	2	2
PLANT MGMT	34	34
STATE REGISTER & DOCUMENTS	3	3
MICROGRAPHICS	2	2
OFFICE EQUIPMENT	2	2
TELECOMMUNICATIONS	2	2
MOTOR POOL	2	2
STATE PRINTER	8	8
CENTRAL STORES	2	2
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	6	6
ADDRESSING & INSERT	2	2
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	5	5
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MANAGEMENT	2	2
OTHER	0	0
AGRICULTURE	18	18
ANIMAL HEALTH BD	0	0
ARTS BOARD	2	2
ATTORNEY GENERAL	18	18
AUDITOR	3	3
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	5	5
COMMERCE	9	9
COMMUNITY COLLEGE BD	29	29
CORRECTIONS	47	47
EDUCATION-CENTRAL OFFICE	15	15
EDUCATION-FARIBAULT SCHOOLS	0	0
EDUCATION-VO-TECH	6	6
EMPLOYEE RELATIONS	3	3
ENERGY, ECONOMIC DVL	26	26
FINANCE	11	11
GOVERNOR	3	3
HANDICAPPED COUNCIL	0	0
HEALTH	11	11
HEALTH LIC BDS		
MEDICAL EXAMINERS	2	2
NURSING	2	2
PHARMACY	2	2
DENTISTRY	2	2
CHIROPRACTORS	2	2
PSYCHOLOGY	2	2
OPTOMETRY	2	2
NURSING HOME ADM	2	2
PODIATRY	0	0
VETERINARY MEDICINE	2	2
HEARING EXAMINER	9	9

STATE OF MINNESOTA
ADMINISTRATION-GENERAL SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HIGHER ED COORD BD	2	2
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	6	6
HUMAN RIGHTS	17	17
HUMAN SERVICES-CENT OFFICE	47	47
HUMAN SERVICES-INSTITUTIONS	40	40
INDIAN AFFAIRS	2	2
INVESTMENT BOARD	2	2
IRON RANGE RESOURCES	6	6
JOBS & TRAINING	103	103
LABOR & INDUSTRY	6	6
LEGISLATIVE AUDIT	2	2
LIEUTENANT GOVERNOR	2	2
MEDIATION SVCS	2	2
MILITARY AFFAIRS	2	2
MUNICIPAL BOARD	2	2
NATURAL RESOURCES	78	78
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	3	3
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	2	2
PLANNING	6	6
POLLUTION CONTROL	12	12
PUB EMP RET ASSN	2	2
PUBLIC SAFETY	147	147
PUBLIC SERVICE	9	9
PUBLIC UTIL COMM	3	3
RACING COMMISSION	0	0
REVENUE	37	37
SECRETARY OF STATE	3	3
SENTENCE GUIDELINES	2	2
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	32	32
TEACHERS RETIREMENT	3	3
TRANSPORTATION	47	47
TRANSPORTATION REG BD	3	3
TREASURER	2	2
UNIV OF MINN	2	2
VETERANS AFFAIRS	5	5
WORLD TRADE CENTER	0	0
ZOO	6	6
OTHER	25	25
TOTAL	994	994

STATE OF MINNESOTA
ADMINISTRATION - INFORMATION 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 19.2
ACTUAL 1987

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFFICE & ADMN SVCS	11,358
GENERAL SERVICES	8
INFORMATION SERVICES	75,416
AGENCY SERVICES	9,585
FINANCE	
BUDGET	1,562
ACCOUNTING	4,166
OTHER	1,348
EMPLOYEE RELATIONS	4,727
MEDIATION SERVICES	1
LEGISLATIVE AUDIT	0
TREASURER	65
ATTORNEY GENERAL	0
ISB CREDIT	(1,140)
TOTAL ALLOCATED ADDITIONS	107,096
TOTAL TO BE ALLOCATED	107,096

SCHEDULE 19.3
ACTUAL 1987

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	RECORDS CENTER	FORMS MGMT	TELE- COMM	911 EMERGENCY	OTHER
ALLOCATED ADDITIONS	107,096	8,677	8,677	60,851	26,340	2,551
COST BY FUNCTION	107,096	8,677	8,677	60,851	26,340	2,551
ALLOCABLE COSTS	107,096	8,677	8,677	60,851	26,340	2,551
DISALLOWED	(28,891)				(26,340)	(2,551)
NET ALLOCATION	78,205	8,677	8,677	60,851	0	0

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-RECORDS CENTER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
AGENCY SERVICES	1,381	5.00%	434
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	132	0.48%	41
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	11	0.04%	3
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	21	0.08%	7
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	384	1.39%	121
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	20	0.07%	6
ATTORNEY GENERAL	2,318	8.40%	729
AUDITOR	225	0.82%	71
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	537	1.95%	169
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	527	1.91%	166
EDUCATION-CENTRAL OFFICE	216	0.78%	68
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	42	0.15%	13
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVLP	33	0.12%	10
FINANCE	2,620	9.49%	824
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	0	0.00%	0
HEALTH	1,772	6.42%	557
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	56	0.20%	18
PHARMACY	4	0.01%	1
DENTISTRY	28	0.10%	9
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	252	0.91%	79
HIGHER ED COORD BD	2	0.01%	1

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-RECORDS CENTER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	1,001	3.63%	315
HUMAN RIGHTS	464	1.68%	146
HUMAN SERVICES-CENT OFFICE	3,206	11.61%	1,008
HUMAN SERVICES-INSTITUTNS	0	0.00%	0
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,549	12.86%	1,116
LABOR & INDUSTRY	3,996	14.48%	1,256
LEGISLATIVE AUDIT	339	1.23%	107
LIEUTENANT GOVERNOR	44	0.16%	14
MEDIATION SVCS	27	0.10%	8
MILITARY AFFAIRS	668	2.42%	210
MUNICIPAL BOARD	91	0.33%	29
NATURAL RESOURCES	453	1.64%	142
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	2	0.01%	1
ELECTRICITY	153	0.55%	48
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	0	0.00%	0
POLLUTION CONTROL	306	1.11%	96
PUB EMP RET ASSN	3	0.01%	1
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	242	0.88%	76
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	1,170	4.24%	368
SECRETARY OF STATE	401	1.45%	126
SENTENCE GUIDELINES	0	0.00%	0
STATE RETIREMENT	4	0.01%	1
STATE UNIV SYSTEM	27	0.10%	8
TEACHERS RETIREMENT	2	0.01%	1
TRANSPORTATION	5	0.02%	2
TRANSPORTATION REG BD	3	0.01%	1
TREASURER	512	1.85%	161
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	0	0.00%	0
OTHER	357	1.29%	109
TOTAL	27,606	100.00%	8,677

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-87
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
AGENCY SERVICES	252	0.91%	79
BUILDING CODE	40	0.14%	13
BUILDING CONSTRUCTION	20	0.07%	6
PLANT MGMT	71	0.26%	22
STATE REGISTER & DOCUMENTS	8	0.03%	3
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	24	0.09%	8
MOTOR POOL	27	0.10%	8
STATE PRINTER	42	0.15%	13
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	112	0.41%	35
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	636	2.30%	200
ANIMAL HEALTH BD	173	0.63%	54
ARTS BOARD	20	0.07%	6
ATTORNEY GENERAL	29	0.10%	9
AUDITOR	47	0.17%	15
CAPITOL AREA ARCH PLAN BD	6	0.02%	2
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	426	1.54%	134
COMMUNITY COLLEGE BD	1,906	6.90%	599
CORRECTIONS	1,086	3.93%	341
EDUCATION-CENTRAL OFFICE	970	3.51%	305
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	136	0.49%	43
ENERGY, ECONOMIC DVLDP	101	0.37%	32
FINANCE	204	0.74%	64
GOVERNOR	7	0.03%	2
HANDICAPPED COUNCIL	11	0.04%	3
HEALTH	1,111	4.02%	349
HEALTH LIC BDS			
MEDICAL EXAMINERS	26	0.09%	8
NURSING	121	0.44%	38
PHARMACY	47	0.17%	15
DENTISTRY	37	0.13%	12
CHIROPRACTORS	9	0.03%	3
PSYCHOLOGY	14	0.05%	4
OPTOMETRY	9	0.03%	3
NURSING HOME ADM	15	0.05%	5
PODIATRY	5	0.02%	2
VETERINARY MEDICINE	9	0.03%	3
HEARING EXAMINER	84	0.30%	26
HIGHER ED COORD BD	25	0.09%	8

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-FORMS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	227	0.82%	71
HUMAN RIGHTS	33	0.12%	10
HUMAN SERVICES-CENT OFFICE	1010	3.66%	317
HUMAN SERVICES-INSTITUTNS	2138	7.74%	671
INDIAN AFFAIRS	6	0.02%	2
INVESTMENT BOARD	66	0.24%	21
IRON RANGE RESOURCES	10	0.04%	3
JOBS & TRAINING	1423	5.15%	447
LABOR & INDUSTRY	284	1.03%	89
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	52	0.19%	16
MILITARY AFFAIRS	994	3.60%	312
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	1,352	4.89%	425
NON-HEALTH LIC BDS			
BOXING	13	0.05%	4
BARBERS	44	0.16%	14
ELECTRICITY	76	0.28%	24
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	6	0.02%	2
ACCOUNTANCY	27	0.10%	8
PEACE OFFICERS	41	0.15%	13
PLANNING	141	0.51%	44
POLLUTION CONTROL	283	1.02%	89
PUB EMP RET ASSN	71	0.26%	22
PUBLIC SAFETY	1,250	4.52%	393
PUBLIC SERVICE	89	0.32%	28
PUBLIC UTIL COMM	4	0.01%	1
RACING COMMISSION	0	0.00%	0
REVENUE	1,280	4.63%	402
SECRETARY OF STATE	149	0.54%	47
SENTENCE GUIDELINES	6	0.02%	2
STATE RETIREMENT	144	0.52%	45
STATE UNIV SYSTEM	5,685	20.58%	1,785
TEACHERS RETIREMENT	118	0.43%	37
TRANSPORTATION	2,259	8.18%	709
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	44	0.16%	14
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	138	0.50%	43
WORLD TRADE CENTER	0	0.00%	0
ZOO	130	0.47%	41
OTHER	169	0.61%	54
TOTAL	27,628	100.00%	8,677

ALLOCATION BASIS: NUMBER OF FORMS MAINTAINED IN 1985-86
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
AGENCY SERVICES	17,464	0.14%	84
BUILDING CODE	11,160	0.09%	54
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	22,849	0.18%	110
STATE REGISTER & DOCUMENTS	8,576	0.07%	41
MICROGRAPHICS	1,619	0.01%	8
OFFICE EQUIPMENT	328	0.00%	2
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,363	0.03%	21
STATE PRINTER	6,141	0.05%	29
CENTRAL STORES	2,223	0.02%	11
FEDERAL SURPLUS	3,611	0.03%	17
RESOURCE RECOVERY	803	0.01%	4
COMMUTER VANS	98	0.00%	0
IMB	155,375	1.23%	745
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	151	0.00%	1
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,140	0.01%	5
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	1,655	0.01%	8
IISAC	0	0.00%	0
911 EMERGENCY	1,054,059	8.31%	5,057
RISK MANAGEMENT	0	0.00%	0
OTHER	241	0.00%	1
AGRICULTURE	186,291	1.47%	894
ANIMAL HEALTH BD	15,334	0.12%	74
ARTS BOARD	6,472	0.05%	31
ATTORNEY GENERAL	177,347	1.40%	851
AUDITOR	27,561	0.22%	132
CAPITOL AREA ARCH PLAN BD	699	0.01%	3
CHARITABLE GAMBLING	9,670	0.08%	46
COMMERCE	83,292	0.66%	400
COMMUNITY COLLEGE BD	606,110	4.78%	2,908
CORRECTIONS	460,496	3.63%	2,209
EDUCATION-CENTRAL OFFICE	191,170	1.51%	917
EDUCATION-FARIBAULT SCHOOLS	24,093	0.19%	116
EDUCATION-VO-TECH	43,962	0.35%	211
EMPLOYEE RELATIONS	36,682	0.29%	176
ENERGY, ECONOMIC DVL P	221,777	1.75%	1,064
FINANCE	75,274	0.59%	361
GOVERNOR	63,024	0.50%	302
HANDICAPPED COUNCIL	5,371	0.04%	26
HEALTH	293,800	2.32%	1,410
HEALTH LIC BDS			
MEDICAL EXAMINERS	5,230	0.04%	25
NURSING	4,614	0.04%	22
PHARMACY	3,275	0.03%	16
DENTISTRY	2,876	0.02%	14
CHIROPRACTORS	680	0.01%	3
PSYCHOLOGY	585	0.00%	3
OPTOMETRY	345	0.00%	2
NURSING HOME ADM	565	0.00%	3
PODIATRY	248	0.00%	1
VETERINARY MEDICINE	531	0.00%	3
HEARING EXAMINER	16,065	0.13%	77
HIGHER ED COORD BD	35,910	0.28%	172

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	69,820	0.55%	335
HUMAN RIGHTS	44,183	0.35%	212
HUMAN SERVICES-CENT OFFICE	396,127	3.12%	1,901
HUMAN SERVICES-INSTITUTNS	404,184	3.19%	1,939
INDIAN AFFAIRS	3,881	0.03%	19
INVESTMENT BOARD	15,292	0.12%	73
IRON RANGE RESOURCES	96,336	0.76%	462
JOBS & TRAINING	1,069,565	8.43%	5,132
LABOR & INDUSTRY	129,207	1.02%	620
LEGISLATIVE AUDIT	17,376	0.14%	83
LIEUTENANT GOVERNOR	2,765	0.02%	13
MEDIATION SVCS	13,006	0.10%	62
MILITARY AFFAIRS	272,937	2.15%	1,310
MUNICIPAL BOARD	2,742	0.02%	13
NATURAL RESOURCES	872,332	6.88%	4,185
NON-HEALTH LIC BDS			
BOXING	586	0.00%	3
BARBERS	581	0.00%	3
ELECTRICITY	10,262	0.08%	49
ARCHITECTS & ENG	2,750	0.02%	13
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,197	0.01%	6
PEACE OFFICERS	5,192	0.04%	25
PLANNING	58,595	0.46%	281
POLLUTION CONTROL	222,352	1.75%	1,067
PUB EMP RET ASSN	23,633	0.19%	113
PUBLIC SAFETY	806,707	6.36%	3,870
PUBLIC SERVICE	40,805	0.32%	196
PUBLIC UTIL COMM	14,298	0.11%	69
RACING COMMISSION	9,525	0.08%	46
REVENUE	389,970	3.07%	1,871
SECRETARY OF STATE	6,664	0.05%	32
SENTENCE GUIDELINES	1,267	0.01%	6
STATE RETIREMENT	6,991	0.06%	34
STATE UNIV SYSTEM	1,550,820	12.23%	7,441
TEACHERS RETIREMENT	16,834	0.13%	81
TRANSPORTATION	1,349,761	10.64%	6,476
TRANSPORTATION REG BD	3,154	0.02%	15
TREASURER	3,486	0.03%	17
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	48,344	0.38%	232
WORLD TRADE CENTER	5,921	0.05%	28
ZOO	64,120	0.51%	308
OTHER	738,220	5.82%	3,540
TOTAL	12,682,993	100.00%	60,851

ALLOCATION BASIS: 1985-86 TELEPHONE CHARGES (OBJECT CODE 202)
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MGMT	FORMS MGMT	TELE COMM
ADMINISTRATION				
AGENCY SERVICES	597	434	79	84
BUILDING CODE	67	0	13	54
BUILDING CONSTRUCTION	47	41	6	0
PLANT MGMT	132	0	22	110
STATE REGISTER & DOCUMENTS	44	0	3	41
MICROGRAPHICS	8	0	0	8
OFFICE EQUIPMENT	2	0	0	2
TELECOMMUNICATIONS	8	0	8	0
MOTOR POOL	29	0	8	21
STATE PRINTER	45	3	13	29
CENTRAL STORES	11	0	0	11
FEDERAL SURPLUS	17	0	0	17
RESOURCE RECOVERY	4	0	0	4
COMMUTER VANS	0	0	0	0
IMB	787	7	35	745
ADDRESSING & INSERT	0	0	0	0
MOVERS & DELIVERY	1	0	0	1
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	5	0	0	5
PROC SUR-LOCAL GOVT	0	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	8	0	0	8
IISAC	0	0	0	0
911 EMERGENCY	5,057	0	0	5,057
RISK MANAGEMENT	0	0	0	0
OTHER	1	0	0	1
AGRICULTURE	1,215	121	200	894
ANIMAL HEALTH BD	128	0	54	74
ARTS BOARD	43	6	6	31
ATTORNEY GENERAL	1,589	729	9	851
AUDITOR	218	71	15	132
CAPITOL AREA ARCH PLAN BD	5	0	2	3
CHARITABLE GAMBLING	46	0	0	46
COMMERCE	703	169	134	400
COMMUNITY COLLEGE BD	3,507	0	599	2,908
CORRECTIONS	2,716	166	341	2,209
EDUCATION-CENTRAL OFFICE	1,290	68	305	917
EDUCATION-FARIBAUTL SCHOOLS	116	0	0	116
EDUCATION-VO-TECH	224	13	0	211
EMPLOYEE RELATIONS	219	0	43	176
ENERGY, ECONOMIC DVLDP	1,106	10	32	1,064
FINANCE	1,249	824	64	361
GOVERNOR	304	0	2	302
HANDICAPPED COUNCIL	29	0	3	26
HEALTH	2,316	557	349	1,410
HEALTH LIC BDS				
MEDICAL EXAMINERS	33	0	8	25
NURSING	78	18	38	22
PHARMACY	32	1	15	16
DENTISTRY	35	9	12	14
CHIROPRACTORS	6	0	3	3
PSYCHOLOGY	7	0	4	3
OPTOMETRY	5	0	3	2
NURSING HOME ADM	8	0	5	3
PODIATRY	3	0	2	1
VETERINARY MEDICINE	6	0	3	3
HEARING EXAMINER	182	79	26	77
HIGHER ED COORD BD	181	1	8	172

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MGMT	FORMS MGMT	TELE COMM
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	721	315	71	335
HUMAN RIGHTS	368	146	10	212
HUMAN SERVICES-CENT OFFICE	3,226	1,008	317	1,901
HUMAN SERVICES-INSTITUTNS	2,610	0	671	1,939
INDIAN AFFAIRS	21	0	2	19
INVESTMENT BOARD	94	0	21	73
IRON RANGE RESOURCES	465	0	3	462
JOBS & TRAINING	6,695	1,116	447	5,132
LABOR & INDUSTRY	1,965	1,256	89	620
LEGISLATIVE AUDIT	190	107	0	83
LIEUTENANT GOVERNOR	27	14	0	13
MEDIATION SVCS	86	8	16	62
MILITARY AFFAIRS	1,832	210	312	1,310
MUNICIPAL BOARD	42	29	0	13
NATURAL RESOURCES	4,752	142	425	4,185
NON-HEALTH LIC BDS				
BOXING	7	0	4	3
BARBERS	18	1	14	3
ELECTRICITY	121	48	24	49
ARCHITECTS & ENG	13	0	0	13
ABSTRACTORS	2	0	2	0
ACCOUNTANCY	14	0	8	6
PEACE OFFICERS	38	0	13	25
PLANNING	325	0	44	281
POLLUTION CONTROL	1,252	96	89	1,067
PUB EMP RET ASSN	136	1	22	113
PUBLIC SAFETY	4,263	0	393	3,870
PUBLIC SERVICE	300	76	28	196
PUBLIC UTIL COMM	70	0	1	69
RACING COMMISSION	46	0	0	46
REVENUE	2,641	368	402	1,871
SECRETARY OF STATE	205	126	47	32
SENTENCE GUIDELINES	8	0	2	6
STATE RETIREMENT	80	1	45	34
STATE UNIV SYSTEM	9,234	8	1,785	7,441
TEACHERS RETIREMENT	119	1	37	81
TRANSPORTATION	7,187	2	709	6,476
TRANSPORTATION REG BD	16	1	0	15
TREASURER	192	161	14	17
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	275	0	43	232
WORLD TRADE CENTER	28	0	0	28
ZOO	349	0	41	308
OTHER	3,703	109	54	3,540
TOTAL	78,205	8,677	8,677	60,851

STATE OF MINNESOTA
ADMINISTRATION - 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.

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1987 ACTUAL

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFFICE & ADMIN SVCS	26,905
GENERAL SERVICES	8
INFORMATION SERVICES	597
AGENCY SERVICES	4,313
FINANCE	
BUDGET	5,500
ACCOUNTING	17,071
OTHER	3,442
EMPLOYEE RELATIONS	6,666
MEDIATION SERVICES	4
LEGISLATIVE AUDIT	0
TREASURER	265
ATTORNEY GENERAL	0
ISB CREDIT	(23,659)
TOTAL ALLOCATED ADDITIONS	41,112
TOTAL TO BE ALLOCATED	41,112

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	PROCURE	CENTRAL MAIL	INVENTORY MGMT	RISK MGMT
ALLOCATED ADDITIONS	41,112	24,139	4,855	10,824	1,294
COST BY FUNCTION	41,112	24,139	4,855	10,824	1294
ALLOCABLE COSTS DISALLOWED	41,112 (1,294)	24,139	4,855	10,824	1,294 (1,294)
NET ALLOCATION	39,818	24,139	4,855	10,824	0

SCHEDULE 20.4
ACTUAL 1987

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	31	0.06%	15
BUILDING CONSTRUCTION	1,086	2.24%	541
PLANT MGMT	251	0.52%	125
STATE REGISTER & DOCUMENTS	85	0.18%	42
MICROGRAPHICS	26	0.05%	13
OFFICE EQUIPMENT	324	0.67%	162
TELECOMMUNICATIONS	91	0.19%	45
MOTOR POOL	218	0.45%	109
STATE PRINTER	39	0.08%	19
CENTRAL STORES	100	0.21%	50
FEDERAL SURPLUS	6	0.01%	3
RESOURCE RECOVERY	2	0.00%	1
COMMUTER VANS	5	0.01%	2
IMB	441	0.91%	220
ADDRESSING & INSERT	6	0.01%	3
MOVERS & DELIVERY	4	0.01%	2
CENTRAL MNTNCE REV	6	0.01%	3
CAPITOL PARKING	15	0.03%	7
PROC SUR-LOCAL GOVT	2	0.00%	1
RECORDS MGMT-LOCAL GOVT	3	0.01%	1
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	6	0.01%	3
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	9	0.02%	4
OTHER	109	0.23%	54
AGRICULTURE	2,483	5.13%	1,238
ANIMAL HEALTH BD	21	0.04%	10
ARTS BOARD	207	0.43%	103
ATTORNEY GENERAL	157	0.32%	78
AUDITOR	59	0.12%	29
CAPITOL AREA ARCH PLAN BD	19	0.04%	9
CHARITABLE GAMBLING	30	0.06%	15
COMMERCE	153	0.32%	76
COMMUNITY COLLEGE BD	2,789	5.76%	1,391
CORRECTIONS	2,422	5.00%	1,208
EDUCATION-CENTRAL OFFICE	646	1.33%	322
EDUCATION-FARIBAULT SCHOOLS	164	0.34%	82
EDUCATION-VO-TECH	171	0.35%	85
EMPLOYEE RELATIONS	113	0.23%	56
ENERGY, ECONOMIC DVLP	1,113	2.30%	555
FINANCE	167	0.34%	83
GOVERNOR	77	0.16%	38
HANDICAPPED COUNCIL	16	0.03%	8
HEALTH	1,511	3.12%	753
HEALTH LIC BDS			
MEDICAL EXAMINERS	15	0.03%	7
NURSING	12	0.02%	6
PHARMACY	7	0.01%	3
DENTISTRY	11	0.02%	5
CHIROPRACTORS	5	0.01%	2
PSYCHOLOGY	9	0.02%	4
OPTOMETRY	9	0.02%	4
NURSING HOME ADM	4	0.01%	2
PODIATRY	1	0.00%	0
VETERINARY MEDICINE	6	0.01%	3
HEARING EXAMINER	191	0.39%	95
HIGHER ED COORD BD	185	0.38%	92

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	134	0.28%	67
HUMAN RIGHTS	67	0.14%	33
HUMAN SERVICES-CENTRAL OFFICE	1,230	2.54%	613
HUMAN SERVICES-INSTITUTNS	2,224	4.59%	1,109
INDIAN AFFAIRS	10	0.02%	5
INVESTMENT BOARD	66	0.14%	33
IRON RANGE RESOURCES	579	1.20%	289
JOBS & TRAINING	2,821	5.83%	1,407
LABOR & INDUSTRY	317	0.65%	158
LEGISLATIVE AUDIT	38	0.08%	19
LIEUTENANT GOVERNOR	6	0.01%	3
MEDIATION SVCS	56	0.12%	28
MILITARY AFFAIRS	167	0.34%	83
MUNICIPAL BOARD	34	0.07%	17
NATURAL RESOURCES	4,550	9.40%	2,269
NON-HEALTH LIC BDS			
BOXING	1	0.00%	0
BARBERS	5	0.01%	2
ELECTRICITY	38	0.08%	19
ARCHITECTS & ENG	9	0.02%	4
ABSTRACTORS	1	0.00%	0
ACCOUNTANCY	17	0.04%	8
PEACE OFFICERS	16	0.03%	8
PLANNING	209	0.43%	104
POLLUTION CONTROL	626	1.29%	312
PUB EMP RET ASSN	195	0.40%	97
PUBLIC SAFETY	2,685	5.55%	1,339
PUBLIC SERVICE	286	0.59%	143
PUBLIC UTIL COMM	38	0.08%	19
RACING COMMISSION	51	0.11%	25
REVENUE	600	1.24%	299
SECRETARY OF STATE	46	0.10%	23
SENTENCE GUIDELINES	5	0.01%	2
STATE RETIREMENT	49	0.10%	24
STATE UNIV SYSTEM	6,228	12.86%	3,105
TEACHERS RETIREMENT	35	0.07%	17
TRANSPORTATION	7,893	16.30%	3,935
TRANSPORTATION REG BD	4	0.01%	2
TREASURER	31	0.06%	15
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	224	0.46%	112
WORLD TRADE CENTER	4	0.01%	2
ZOO	128	0.26%	64
OTHER	1,054	2.18%	539
TOTAL	48,415	100.00%	24,139

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1987
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	10,934	0.16%	8
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	663	0.01%	0
STATE REGISTER & DOCUMENTS	39,155	0.57%	28
MICROGRAPHICS	345	0.01%	0
OFFICE EQUIPMENT	69	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	496	0.01%	0
STATE PRINTER	2,022	0.03%	1
CENTRAL STORES	1,213	0.02%	1
FEDERAL SURPLUS	3,106	0.05%	2
RESOURCE RECOVERY	157	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	2,132	0.03%	2
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,622	0.02%	1
PROC SUR-LOCAL GOVT	38	0.00%	0
RECORDS MGMT-LOCAL GOVT	982	0.01%	1
STATE SURPLUS	528	0.01%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	3,998	0.06%	3
AGRICULTURE	101,024	1.48%	72
ANIMAL HEALTH BD	7,858	0.12%	6
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	56,850	0.83%	40
AUDITOR	14,690	0.22%	10
CAPITOL AREA ARCH PLAN BD	207	0.00%	0
CHARITABLE GAMBLING	15,916	0.23%	11
COMMERCE	101,022	1.48%	72
COMMUNITY COLLEGE BD	54,143	0.79%	39
CORRECTIONS	29,122	0.43%	21
EDUCATION-CENTRAL OFFICE	325,247	4.77%	231
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	86,363	1.27%	61
EMPLOYEE RELATIONS	54,055	0.79%	38
ENERGY, ECONOMIC DVL P	351,342	5.15%	250
FINANCE	170,024	2.49%	121
GOVERNOR	19,204	0.28%	14
HANDICAPPED COUNCIL	10,547	0.15%	8
HEALTH	16,947	0.25%	12
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,686	0.05%	3
NURSING	13,634	0.20%	10
PHARMACY	0	0.00%	0
DENTISTRY	5,373	0.08%	4
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	582	0.01%	0
HIGHER ED COORD BD	94,565	1.39%	67

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	52,273	0.77%	37
HUMAN RIGHTS	16,179	0.24%	12
HUMAN SERVICES-CENTRAL OFFICE	833,277	12.22%	593
HUMAN SERVICES-INSTITUTNS	0	0.00%	0
INDIAN AFFAIRS	319	0.00%	0
INVESTMENT BOARD	1,796	0.03%	1
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	6,541	0.10%	5
LABOR & INDUSTRY	124,844	1.83%	89
LEGISLATIVE AUDIT	3,584	0.05%	3
LIEUTENANT GOVERNOR	3,533	0.05%	3
MEDIATION SVCS	7,891	0.12%	6
MILITARY AFFAIRS	20	0.00%	0
MUNICIPAL BOARD	919	0.01%	1
NATURAL RESOURCES	389,053	5.70%	277
NON-HEALTH LIC BDS			
BOXING	275	0.00%	0
BARBERS	2,685	0.04%	2
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	312	0.00%	0
ACCOUNTANCY	9,860	0.14%	7
PEACE OFFICERS	4,886	0.07%	3
PLANNING	33,264	0.49%	24
POLLUTION CONTROL	7,960	0.12%	6
PUB EMP RET ASSN	270,817	3.97%	193
PUBLIC SAFETY	1,679,836	24.63%	1,196
PUBLIC SERVICE	7,452	0.11%	5
PUBLIC UTIL COMM	4,768	0.07%	3
RACING COMMISSION	794	0.01%	1
REVENUE	1,118,902	16.40%	796
SECRETARY OF STATE	51,403	0.75%	37
SENTENCE GUIDELINES	1,094	0.02%	1
STATE RETIREMENT	70,229	1.03%	50
STATE UNIV SYSTEM	66,421	0.97%	47
TEACHERS RETIREMENT	131,399	1.93%	94
TRANSPORTATION	187,756	2.75%	134
TRANSPORTATION REG BD	3,096	0.05%	2
TREASURER	980	0.01%	1
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	4,597	0.07%	3
WORLD TRADE CENTER	2,792	0.04%	2
ZOO	0	0.00%	0
OTHER	119,996	1.76%	84
TOTAL	6,821,664	100.00%	4,855

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE F.Y. 1987
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-INVENTORY MGMT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	52	0.03%	3
BUILDING CONSTRUCTION	378	0.23%	25
PLANT MGMT	863	0.52%	56
STATE REGISTER & DOCUMENTS	72	0.04%	5
MICROGRAPHICS	39	0.02%	3
OFFICE EQUIPMENT	374	0.23%	24
TELECOMMUNICATIONS	15	0.01%	1
MOTOR POOL	1,160	0.70%	76
STATE PRINTER	175	0.11%	11
CENTRAL STORES	22	0.01%	1
FEDERAL SURPLUS	17	0.01%	1
RESOURCE RECOVERY	2	0.00%	0
COMMUTER VANS	30	0.02%	2
IMB	4,269	2.57%	279
ADDRESSING & INSERT	8	0.00%	1
MOVERS & DELIVERY	31	0.02%	2
CENTRAL MNTNCE REV	2	0.00%	0
CAPITOL PARKING	4	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	407	0.25%	27
AGRICULTURE	1,260	0.76%	82
ANIMAL HEALTH BD	34	0.02%	2
ARTS BOARD	17	0.01%	1
ATTORNEY GENERAL	3,347	2.02%	218
AUDITOR	97	0.06%	6
CAPITOL AREA ARCH PLAN BD	3	0.00%	0
CHARITABLE GAMBLING	47	0.03%	3
COMMERCE	433	0.26%	28
COMMUNITY COLLEGE BD	16,420	9.90%	1,072
CORRECTIONS	7,231	4.36%	472
EDUCATION-CENTRAL OFFICE	1,210	0.73%	79
EDUCATION-FARIBAULT SCHOOLS	627	0.38%	41
EDUCATION-VO-TECH	576	0.35%	38
EMPLOYEE RELATIONS	162	0.10%	11
ENERGY, ECONOMIC DVLP	707	0.43%	46
FINANCE	246	0.15%	16
GOVERNOR	156	0.09%	10
HANDICAPPED COUNCIL	30	0.02%	2
HEALTH	2,417	1.46%	158
HEALTH LIC BDS			
MEDICAL EXAMINERS	47	0.03%	3
NURSING	32	0.02%	2
PHARMACY	18	0.01%	1
DENTISTRY	18	0.01%	1
CHIROPRACTORS	2	0.00%	0
PSYCHOLOGY	3	0.00%	0
OPTOMETRY	4	0.00%	0
NURSING HOME ADM	6	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	5	0.00%	0
HEARING EXAMINER	212	0.13%	14
HIGHER ED COORD BD	140	0.08%	9

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-INVENTORY MGMT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	9	0.01%	1
HOUSING FINANCE	594	0.36%	39
HUMAN RIGHTS	88	0.05%	6
HUMAN SERVICES-CENTRAL OFFICE	1,690	1.02%	110
HUMAN SERVICES-INSTITUTNS	8,327	5.02%	543
INDIAN AFFAIRS	23	0.01%	2
INVESTMENT BOARD	57	0.03%	4
IRON RANGE RESOURCES	927	0.56%	61
JOBS & TRAINING	7,790	4.70%	508
LABOR & INDUSTRY	657	0.40%	43
LEGISLATIVE AUDIT	216	0.13%	14
LIEUTENANT GOVERNOR	31	0.02%	2
MEDIATION SVCS	78	0.05%	5
MILITARY AFFAIRS	861	0.52%	56
MUNICIPAL BOARD	7	0.00%	0
NATURAL RESOURCES	28,382	17.11%	1,852
NON-HEALTH LIC BDS			
BOXING	1	0.00%	0
BARBERS	6	0.00%	0
ELECTRICITY	31	0.02%	2
ARCHITECTS & ENG	15	0.01%	1
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	23	0.01%	2
PEACE OFFICERS	28	0.02%	2
PLANNING	545	0.33%	36
POLLUTION CONTROL	1,677	1.01%	109
PUB EMP RET ASSN	28	0.02%	2
PUBLIC SAFETY	10,282	6.20%	671
PUBLIC SERVICE	420	0.25%	27
PUBLIC UTIL COMM	75	0.05%	5
RACING COMMISSION	46	0.03%	3
REVENUE	1,711	1.03%	112
SECRETARY OF STATE	157	0.09%	10
SENTENCE GUIDELINES	13	0.01%	1
STATE RETIREMENT	62	0.04%	4
STATE UNIV SYSTEM	30,923	18.65%	2,018
TEACHERS RETIREMENT	138	0.08%	9
TRANSPORTATION	23,024	13.88%	1,503
TRANSPORTATION REG BD	20	0.01%	1
TREASURER	58	0.03%	4
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	1,204	0.73%	79
WORLD TRADE CENTER	5	0.00%	0
ZOO	1,298	0.78%	85
OTHER	882	0.53%	60
TOTAL	165,836	100.00%	10,824

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-87
SOURCE: FIXED ASSET SUMMARY REPORT

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	CENTRAL MAIL	INVENTORY MANAGEMENT
ADMINISTRATION				
BUILDING CODE	26	15	8	3
BUILDING CONSTRUCTION	566	541	0	25
PLANT MGMT	181	125	0	56
STATE REGISTER & DOCUMENTS	75	42	28	5
MICROGRAPHICS	16	13	0	3
OFFICE EQUIPMENT	186	162	0	24
TELECOMMUNICATIONS	46	45	0	1
MOTOR POOL	185	109	0	76
STATE PRINTER	31	19	1	11
CENTRAL STORES	52	50	1	1
FEDERAL SURPLUS	6	3	2	1
RESOURCE RECOVERY	1	1	0	0
COMMUTER VANS	4	2	0	2
IMB	501	220	2	279
ADDRESSING & INSERT	4	3	0	1
MOVERS & DELIVERY	4	2	0	2
CENTRAL MNTNCE REV	3	3	0	0
CAPITOL PARKING	8	7	1	0
PROC SUR-LOCAL GOVT	1	1	0	0
RECORDS MGMT-LOCAL GOVT	2	1	1	0
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	3	3	0	0
IISAC	0	0	0	0
911 EMERGENCY	0	0	0	0
RISK MANAGEMENT	4	4	0	0
OTHER	84	54	3	27
AGRICULTURE	1,392	1,238	72	82
ANIMAL HEALTH BD	18	10	6	2
ARTS BOARD	104	103	0	1
ATTORNEY GENERAL	336	78	40	218
AUDITOR	45	29	10	6
CAPITOL AREA ARCH PLAN BD	9	9	0	0
CHARITABLE GAMBLING	29	15	11	3
COMMERCE	176	76	72	28
COMMUNITY COLLEGE BD	2,502	1,391	39	1,072
CORRECTIONS	1,701	1,208	21	472
EDUCATION-CENTRAL OFFICE	632	322	231	79
EDUCATION-FARIBAUT SCHOOLS	123	82	0	41
EDUCATION-VO-TECH	184	85	61	38
EMPLOYEE RELATIONS	105	56	38	11
ENERGY, ECONOMIC DVLDP	851	555	250	46
FINANCE	220	83	121	16
GOVERNOR	62	38	14	10
HANDICAPPED COUNCIL	18	8	8	2
HEALTH	923	753	12	158
HEALTH LIC BDS				
MEDICAL EXAMINERS	13	7	3	3
NURSING	18	6	10	2
PHARMACY	4	3	0	1
DENTISTRY	10	5	4	1
CHIROPRACTORS	2	2	0	0
PSYCHOLOGY	4	4	0	0
OPTOMETRY	4	4	0	0
NURSING HOME ADM	2	2	0	0
PODIATRY	0	0	0	0
VETERINARY MEDICINE	3	3	0	0
HEARING EXAMINER	109	95	0	14
HIGHER ED COORD BD	168	92	67	9

STATE OF MINNESOTA
ADMINISTRATION-AGENCY SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PROCURE	CENTRAL MAIL	INVENTORY MANAGEMNT
HIGHER ED FAC AUTH	1	0	0	1
HOUSING FINANCE	143	67	37	39
HUMAN RIGHTS	51	33	12	6
HUMAN SERVICES-CENTRAL OFFICE	1,316	613	593	110
HUMAN SERVICES-INSTITUTNS	1,652	1,109	0	543
INDIAN AFFAIRS	7	5	0	2
INVESTMENT BOARD	38	33	1	4
IRON RANGE RESOURCES	350	289	0	61
JOBS & TRAINING	1,920	1,407	5	508
LABOR & INDUSTRY	290	158	89	43
LEGISLATIVE AUDIT	36	19	3	14
LIEUTENANT GOVERNOR	8	3	3	2
MEDIATION SVCS	39	28	6	5
MILITARY AFFAIRS	139	83	0	56
MUNICIPAL BOARD	18	17	1	0
NATURAL RESOURCES	4,398	2,269	277	1,852
NON-HEALTH LIC BDS				
BOXING	0	0	0	0
BARBERS	4	2	2	0
ELECTRICITY	21	19	0	2
ARCHITECTS & ENG	5	4	0	1
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	17	8	7	2
PEACE OFFICERS	13	8	3	2
PLANNING	164	104	24	36
POLLUTION CONTROL	427	312	6	109
PUB EMP RET ASSN	292	97	193	2
PUBLIC SAFETY	3,206	1,339	1,196	671
PUBLIC SERVICE	175	143	5	27
PUBLIC UTIL COMM	27	19	3	5
RACING COMMISSION	29	25	1	3
REVENUE	1,207	299	796	112
SECRETARY OF STATE	70	23	37	10
SENTENCE GUIDELINES	4	2	1	1
STATE RETIREMENT	78	24	50	4
STATE UNIV SYSTEM	5,170	3,105	47	2,018
TEACHERS RETIREMENT	120	17	94	9
TRANSPORTATION	5,572	3,935	134	1,503
TRANSPORTATION REG BD	5	2	2	1
TREASURER	20	15	1	4
UNIV OF MINN	0	0	0	0
VETERANS AFFAIRS	194	112	3	79
WORLD TRADE CENTER	4	2	2	0
ZOO	149	64	0	85
OTHER	683	539	84	60
TOTAL	39,818	24,139	4,855	10,824

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.

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1987 ACTUAL

ALLOCATED ADDITIONS:

ADMINISTRATION	
COMM OFFICE & ADMN SVCS	142
GENERAL SERVICES	11
INFORMATION SERVICES	1,249
AGENCY SERVICES	220
FINANCE	115,878
BUDGET	11,925
ACCOUNTING	37,784
OTHER	7,905
EMPLOYEE RELATIONS	14,908
MEDIATION SERVICES	6
LEGISLATIVE AUDIT	36,181
TREASURER	588
ATTORNEY GENERAL	12,682
ISB CREDIT	(62,147)
TOTAL ALLOCATED ADDITIONS	177,332
TOTAL TO BE ALLOCATED	177,332

SCHEDULE 21.3
ACTUAL 1987

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMN
ALLOCATED ADDITIONS	177,332	177,332
COST BY FUNCTION	177,332	177,332
ALLOCABLE COSTS DISALLOWED	177,332	177,332
NET ALLOCATION	177,332	177,332

SCHEDULE 21.4
ACTUAL 1987

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
SECOND ALLOCATION
DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	29	27.10%	48,062
FIN-ACCOUNTING	52	48.60%	86,180
FIN-OTHER	26	24.30%	43,090
TOTAL	107	100.00%	177,332

ALLOCATION BASIS: F.Y. 1987 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 21.5
ACTUAL 1987

STATE OF MINNESOTA
FINANCE--FISCAL MGMT AND ADMN
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	48,062	48,062
FIN-ACCOUNTING	86,180	86,180
FIN-OTHER	43,090	43,090
TOTAL ALLOCATED	177,332	177,332

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 22.2
ACTUAL 1987

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	48,062
LEGISLATIVE AUDIT	4,596
TOTAL ALLOCATED ADDITIONS	52,658
TOTAL TO BE ALLOCATED	52,658

SCHEDULE 22.3
ACTUAL 1987

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	52,658	29,651	10,692	12,315
COST BY FUNCTION	52,658	29,651	10,692	12,315
ALLOCABLE COSTS DISALLOWED	52,658 (12,315)	29,651	10,692	12,315 (12,315)
NET ALLOCATION	40,343	29,651	10,692	0

STATE OF MINNESOTA
FINANCE-BUDET
SECOND ALLOCATION
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	867	0.03%	10
BUILDING CONSTRUCTION	637	0.03%	8
PLANT MGMT	8,900	0.35%	105
STATE REGISTER & DOCUMENTS	4,318	0.17%	51
MICROGRAPHICS	1,585	0.06%	19
OFFICE EQUIPMENT	1,872	0.07%	22
TELECOMMUNICATIONS	17,616	0.70%	207
MOTOR POOL	22,669	0.90%	267
STATE PRINTER	14,223	0.56%	168
CENTRAL STORES	18,018	0.72%	212
FEDERAL SURPLUS	1,579	0.06%	19
RESOURCE RECOVERY	371	0.01%	4
COMMUTER VANS	601	0.02%	7
IMB	10,925	0.43%	129
ADDRESSING & INSERT	790	0.03%	9
MOVERS & DELIVERY	974	0.04%	11
CENTRAL MNTNCE REV	1,524	0.06%	18
CAPITOL PARKING	1,882	0.07%	22
PROC SUR-LOCAL GOVT	76	0.00%	1
RECORDS MGMT-LOCAL GOVT	183	0.01%	2
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.02%	6
IISAC	78	0.00%	1
911 EMERGENCY	473	0.02%	6
RISK MANAGEMENT	195	0.01%	2
OTHER	7,551	0.30%	89
AGRICULTURE	46,771	1.86%	551
ANIMAL HEALTH BD	2,125	0.08%	25
ARTS BOARD	2,865	0.11%	34
ATTORNEY GENERAL	18,710	0.74%	220
AUDITOR	4,648	0.18%	55
CAPITOL AREA ARCH PLAN BD	726	0.03%	9
CHARITABLE GAMBLING	1,917	0.08%	23
COMMERCE	44,381	1.76%	523
COMMUNITY COLLEGE BD	115,987	4.61%	1,366
CORRECTIONS	110,987	4.41%	1,307
EDUCATION-CENTRAL OFFICE	87,662	3.48%	1,032
EDUCATION-FARIBAULT SCHOOLS	5439	0.22%	64
EDUCATION-VO-TECH	18,144	0.72%	214
EMPLOYEE RELATIONS	10,611	0.42%	125
ENERGY, ECONOMIC DVLP	33,076	1.31%	390
GOVERNOR	2,932	0.12%	35
HANDICAPPED COUNCIL	1,329	0.05%	16
HEALTH	64,793	2.57%	763
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.11%	31
NURSING	3,538	0.14%	42
PHARMACY	1,680	0.07%	20
DENTISTRY	1,676	0.07%	20
CHIROPRACTORS	673	0.03%	8
PSYCHOLOGY	958	0.04%	11
OPTOMETRY	460	0.02%	5
NURSING HOME ADM	683	0.03%	8
PODIATRY	290	0.01%	3
VETERINARY MEDICINE	505	0.02%	6
HEARING EXAMINER	5,409	0.21%	64
HIGHER ED COORD BD	10,456	0.42%	123

STATE OF MINNESOTA

FINANCE-BUDET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	35	0.00%	0
HOUSING FINANCE	12,750	0.51%	150
HUMAN RIGHTS	2,961	0.12%	35
HUMAN SERVICES-CENTRAL OFFICE	94,340	3.75%	1,111
HUMAN SERVICES-INSTITUTNS	87,941	3.49%	1,036
INDIAN AFFAIRS	1,171	0.05%	14
INVESTMENT BOARD	1,779	0.07%	21
IRON RANGE RESOURCES	19,398	0.77%	228
JOBS & TRAINING	234,975	9.33%	2,768
LABOR & INDUSTRY	76,365	3.03%	899
LEGISLATIVE AUDIT	1,762	0.07%	21
LIEUTENANT GOVERNOR	475	0.02%	6
MEDIATION SVCS	1,741	0.07%	21
MILITARY AFFAIRS	15,311	0.61%	180
MUNICIPAL BOARD	831	0.03%	10
NATURAL RESOURCES	227,623	9.04%	2,681
NON-HEALTH LIC BDS			
BOXING	416	0.02%	5
BARBERS	1,174	0.05%	14
ELECTRICITY	3,934	0.16%	46
ARCHITECTS & ENG	2,326	0.09%	27
ABSTRACTORS	145	0.01%	2
ACCOUNTANCY	1,850	0.07%	22
PEACE OFFICERS	1,983	0.08%	23
PLANNING	8,953	0.36%	105
POLLUTION CONTROL	26,466	1.05%	312
PUB EMP RET ASSN	5,786	0.23%	68
PUBLIC SAFETY	427,111	16.97%	5,031
PUBLIC SERVICE	7,072	0.28%	83
PUBLIC UTIL COMM	1,931	0.08%	23
RACING COMMISSION	3,141	0.12%	37
REVENUE	64,659	2.57%	762
SECRETARY OF STATE	9,191	0.37%	108
SENTENCE GUIDELINES	431	0.02%	5
STATE RETIREMENT	3,843	0.15%	45
STATE UNIV SYSTEM	137,090	5.45%	1,615
TEACHERS RETIREMENT	2,586	0.10%	30
TRANSPORTATION	210,672	8.37%	2,481
TRANSPORTATION REG BD	424	0.02%	5
TREASURER	561	0.02%	7
UNIV OF MINN	715	0.03%	8
VETERANS AFFAIRS	22,885	0.91%	270
WORLD TRADE CENTER	835	0.03%	10
ZOO	21,724	0.86%	256
OTHER	49,639	1.97%	582
TOTAL	2,517,474	100.00%	29,651

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	4	0.06%	6
BUILDING CONSTRUCTION	30	0.44%	47
PLANT MGMT	11	0.16%	17
STATE REGISTER & DOCUMENTS	4	0.06%	6
MICROGRAPHICS	2	0.03%	3
OFFICE EQUIPMENT	2	0.03%	3
TELECOMMUNICATIONS	3	0.04%	5
MOTOR POOL	2	0.03%	3
STATE PRINTER	3	0.04%	5
CENTRAL STORES	4	0.06%	6
FEDERAL SURPLUS	1	0.01%	2
RESOURCE RECOVERY	2	0.03%	3
COMMUTER VANS	1	0.01%	2
IMB	17	0.25%	26
ADDRESSING & INSERT	1	0.01%	2
MOVERS & DELIVERY	1	0.01%	2
CENTRAL MNTNCE REV	1	0.01%	2
CAPITOL PARKING	3	0.04%	5
PROC SUR-LOCAL GOVT	3	0.04%	5
RECORDS MGMT-LOCAL GOVT	1	0.01%	2
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	2	0.03%	3
IISAC	1	0.01%	2
911 EMERGENCY	1	0.01%	2
RISK MANAGEMENT	2	0.03%	3
OTHER	13	0.19%	20
AGRICULTURE	122	1.77%	190
ANIMAL HEALTH BD	11	0.16%	17
ARTS BOARD	35	0.51%	54
ATTORNEY GENERAL	61	0.89%	95
AUDITOR	10	0.15%	16
CAPITOL AREA ARCH PLAN BD	3	0.04%	5
CHARITABLE GAMBLING	2	0.03%	3
COMMERCE	34	0.49%	53
COMMUNITY COLLEGE BD	79	1.15%	123
CORRECTIONS	611	8.88%	950
EDUCATION-CENTRAL OFFICE	382	5.55%	594
EDUCATION-FARIBAUT SCHOOLS	53	0.77%	82
EDUCATION-VO-TECH	163	2.37%	253
EMPLOYEE RELATIONS	30	0.44%	47
ENERGY, ECONOMIC DVLP	110	1.60%	171
GOVERNOR	7	0.10%	11
HANDICAPPED COUNCIL	7	0.10%	11
HEALTH	460	6.69%	715
HEALTH LIC BDS			
MEDICAL EXAMINERS	3	0.04%	5
NURSING	3	0.04%	5
PHARMACY	3	0.04%	5
DENTISTRY	3	0.04%	5
CHIROPRACTORS	4	0.06%	6
PSYCHOLOGY	2	0.03%	3
OPTOMETRY	2	0.03%	3
NURSING HOME ADM	3	0.04%	5
PODIATRY	2	0.03%	3
VETERINARY MEDICINE	3	0.04%	5
HEARING EXAMINER	7	0.10%	11
HIGHER ED COORD BD	42	0.61%	65

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	0.01%	2
HOUSING FINANCE	54	0.78%	84
HUMAN RIGHTS	21	0.31%	33
HUMAN SERVICES-CENTRAL OFFICE	330	4.80%	513
HUMAN SERVICES-INSTITUTNS	347	5.04%	539
INDIAN AFFAIRS	18	0.26%	28
INVESTMENT BOARD	31	0.45%	48
IRON RANGE RESOURCES	99	1.44%	154
JOBS & TRAINING	126	1.83%	196
LABOR & INDUSTRY	117	1.70%	182
LEGISLATIVE AUDIT	5	0.07%	8
LIEUTENANT GOVERNOR	3	0.04%	5
MEDIATION SVCS	5	0.07%	8
MILITARY AFFAIRS	50	0.73%	78
MUNICIPAL BOARD	3	0.04%	5
NATURAL RESOURCES	1,159	16.85%	1,801
NON-HEALTH LIC BDS			
BOXING	2	0.03%	3
BARBERS	2	0.03%	3
ELECTRICITY	5	0.07%	8
ARCHITECTS & ENG	2	0.03%	3
ABSTRACTORS	2	0.03%	3
ACCOUNTANCY	2	0.03%	3
PEACE OFFICERS	2	0.03%	3
PLANNING	56	0.81%	87
POLLUTION CONTROL	283	4.11%	440
PUB EMP RET ASSN	9	0.13%	14
PUBLIC SAFETY	238	3.46%	370
PUBLIC SERVICE	42	0.61%	65
PUBLIC UTIL COMM	6	0.09%	9
RACING COMMISSION	34	0.49%	53
REVENUE	288	4.19%	448
SECRETARY OF STATE	21	0.31%	33
SENTENCE GUIDELINES	7	0.10%	11
STATE RETIREMENT	14	0.20%	22
STATE UNIV SYSTEM	70	1.02%	109
TEACHERS RETIREMENT	3	0.04%	5
TRANSPORTATION	458	6.66%	712
TRANSPORTATION REG BD	1	0.01%	2
TREASURER	4	0.06%	6
UNIV OF MINN	64	0.93%	99
VETERANS AFFAIRS	70	1.02%	109
WORLD TRADE CENTER	7	0.10%	11
ZOO	84	1.22%	131
OTHER	362	5.26%	553
TOTAL	6,879	100.00%	10,692

ALLOCATION BASIS: NUMBER OF AIDs (ALLOTMENT ACCOUNTS) 9-05-87
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-BUDGET
SECOND ALLOCATION
DEPARTMEN DETAIL ALLOCATION

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
BUILDING CODE	16	10	6
BUILDING CONSTRUCTION	55	8	47
PLANT MGMT	122	105	17
STATE REGISTER & DOCUMENTS	57	51	6
MICROGRAPHICS	22	19	3
OFFICE EQUIPMENT	25	22	3
TELECOMMUNICATIONS	212	207	5
MOTOR POOL	270	267	3
STATE PRINTER	173	168	5
CENTRAL STORES	218	212	6
FEDERAL SURPLUS	21	19	2
RESOURCE RECOVERY	7	4	3
COMMUTER VANS	9	7	2
IMB	155	129	26
ADDRESSING & INSERT	11	9	2
MOVERS & DELIVERY	13	11	2
CENTRAL MNTNCE REV	20	18	2
CAPITOL PARKING	27	22	5
PROC SUR-LOCAL GOVT	6	1	5
RECORDS MGMT-LOCAL GOVT	4	2	2
STATE SURPLUS	0	0	0
MGMT ANALYSIS-SP FD	9	6	3
IISAC	3	1	2
911 EMERGENCY	8	6	2
RISK MANAGEMENT	5	2	3
OTHER	109	89	20
AGRICULTURE	741	551	190
ANIMAL HEALTH BD	42	25	17
ARTS BOARD	88	34	54
ATTORNEY GENERAL	315	220	95
AUDITOR	71	55	16
CAPITOL AREA ARCH PLAN BD	14	9	5
CHARITABLE GAMBLING	26	23	3
COMMERCE	576	523	53
COMMUNITY COLLEGE BD	1,489	1,366	123
CORRECTIONS	2,257	1,307	950
EDUCATION-CENTRAL OFFICE	1,626	1,032	594
EDUCATION-FARIBAUTL SCHOOLS	146	64	82
EDUCATION-VO-TECH	467	214	253
EMPLOYEE RELATIONS	172	125	47
ENERGY, ECONOMIC DVL P	561	390	171
GOVERNOR	46	35	11
HANDICAPPED COUNCIL	27	16	11
HEALTH	1,478	763	715
HEALTH LIC BDS			
MEDICAL EXAMINERS	36	31	5
NURSING	47	42	5
PHARMACY	25	20	5
DENTISTRY	25	20	5
CHIROPRACTORS	14	8	6
PSYCHOLOGY	14	11	3
OPTOMETRY	8	5	3
NURSING HOME ADM	13	8	5
PODIATRY	6	3	3
VETERINARY MEDICINE	11	6	5
HEARING EXAMINER	75	64	11
HIGHER ED COORD BD	188	123	65

STATE OF MINNESOTA
FINANCE-BUDGET
SECOND ALLOCATION
DEPARTMEN DETAIL ALLOCATION

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HIGHER ED FAC AUTH	2	0	2
HOUSING FINANCE	234	150	84
HUMAN RIGHTS	68	35	33
HUMAN SERVICES-CENTRAL OFFICE	1,624	1,111	513
HUMAN SERVICES-INSTITUTNS	1,575	1,036	539
INDIAN AFFAIRS	42	14	28
INVESTMENT BOARD	69	21	48
IRON RANGE RESOURCES	382	228	154
JOBS & TRAINING	2,964	2,768	196
LABOR & INDUSTRY	1,081	899	182
LEGISLATIVE AUDIT	29	21	8
LIEUTENANT GOVERNOR	11	6	5
MEDIATION SVCS	29	21	8
MILITARY AFFAIRS	258	180	78
MUNICIPAL BOARD	15	10	5
NATURAL RESOURCES	4,482	2,681	1,801
NON-HEALTH LIC BDS			
BOXING	8	5	3
BARBERS	17	14	3
ELECTRICITY	54	46	8
ARCHITECTS & ENG	30	27	3
ABSTRACTORS	5	2	3
ACCOUNTANCY	25	22	3
PEACE OFFICERS	26	23	3
PLANNING	192	105	87
POLLUTION CONTROL	752	312	440
PUB EMP RET ASSN	82	68	14
PUBLIC SAFETY	5,401	5,031	370
PUBLIC SERVICE	148	83	65
PUBLIC UTIL COMM	32	23	9
RACING COMMISSION	90	37	53
REVENUE	1,210	762	448
SECRETARY OF STATE	141	108	33
SENTENCE GUIDELINES	16	5	11
STATE RETIREMENT	67	45	22
STATE UNIV SYSTEM	1,724	1,615	109
TEACHERS RETIREMENT	35	30	5
TRANSPORTATION	3,193	2,481	712
TRANSPORTATION REG BD	7	5	2
TREASURER	13	7	6
UNIV OF MINN	107	8	99
VETERANS AFFAIRS	379	270	109
WORLD TRADE CENTER	21	10	11
ZOO	387	256	131
OTHER	1,135	582	553
TOTAL	40,343	29,651	10,692

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 23.2
ACTUAL 1987

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	86,180
LEGISLATIVE AUDIT	60,292
TOTAL ALLOCATED ADDITIONS	146,472
TOTAL TO BE ALLOCATED	146,472

SCHEDULE 23.3
ACTUAL 1987

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	146,472	137,444	9,028
COST BY FUNCTION	146,472	137,444	9,028
ALLOCABLE COSTS DISALLOWED	146,472 (9,028)	137,444	9,028 (9,028)
NET ALLOCATION	137,444	137,444	0

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	867	0.03%	47
BUILDING CONSTRUCTION	637	0.03%	35
PLANT MGMT	8,900	0.35%	486
STATE REGISTER & DOCUMENTS	4,318	0.17%	236
MICROGRAPHICS	1,585	0.06%	87
OFFICE EQUIPMENT	1,872	0.07%	102
TELECOMMUNICATIONS	17,616	0.70%	962
MOTOR POOL	22,669	0.90%	1,238
STATE PRINTER	14,223	0.56%	777
CENTRAL STORES	18,018	0.72%	984
FEDERAL SURPLUS	1,579	0.06%	86
RESOURCE RECOVERY	371	0.01%	20
COMMUTER VANS	601	0.02%	33
IMB	10,925	0.43%	596
ADDRESSING & INSERT	790	0.03%	43
MOVERS & DELIVERY	374	0.04%	53
CENTRAL MNTNCE REV	1,524	0.06%	83
CAPITOL PARKING	1,882	0.07%	103
PROC SUR-LOCAL GOVT	76	0.00%	4
RECORDS MGMT-LOCAL GOVT	183	0.01%	10
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.02%	27
IISAC	78	0.00%	4
911 EMERGENCY	473	0.02%	26
RISK MANAGEMENT	195	0.01%	11
OTHER	7,551	0.30%	412
AGRICULTURE	46,771	1.86%	2,554
ANIMAL HEALTH BD	2,125	0.08%	116
ARTS BOARD	2,865	0.11%	156
ATTORNEY GENERAL	18,710	0.74%	1,021
AUDITOR	4,648	0.18%	254
CAPITOL AREA ARCH PLAN BD	726	0.03%	40
CHARITABLE GAMBLING	1,917	0.08%	105
COMMERCE	44,381	1.76%	2,423
COMMUNITY COLLEGE BD	115,987	4.61%	6,332
CORRECTIONS	110,987	4.41%	6,059
EDUCATION-CENTRAL OFFICE	87,662	3.48%	4,786
EDUCATION-FARIBAULT SCHOOLS	5439	0.22%	297
EDUCATION-VO-TECH	18,144	0.72%	991
EMPLOYEE RELATIONS	10,611	0.42%	579
ENERGY, ECONOMIC DVLDP	33,076	1.31%	1,806
GOVERNOR	2,932	0.12%	160
HANDICAPPED COUNCIL	1,329	0.05%	73
HEALTH	64,793	2.57%	3,537
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.11%	145
NURSING	3,538	0.14%	193
PHARMACY	1,680	0.07%	92
DENTISTRY	1,676	0.07%	92
CHIROPRACTORS	673	0.03%	37
PSYCHOLOGY	958	0.04%	52
OPTOMETRY	460	0.02%	25
NURSING HOME ADM	683	0.03%	37
PODIATRY	290	0.01%	16
VETERINARY MEDICINE	505	0.02%	28
HEARING EXAMINER	5,409	0.21%	295
HIGHER ED COORD BD	10,456	0.42%	571

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	35	0.00%	2
HOUSING FINANCE	12,750	0.51%	696
HUMAN RIGHTS	2,961	0.12%	162
HUMAN SERVICES-CENTRAL OFFICE	94,340	3.75%	5,151
HUMAN SERVICES-INSTITUTNS	87,941	3.49%	4,801
INDIAN AFFAIRS	1,171	0.05%	64
INVESTMENT BOARD	1,779	0.07%	97
IRON RANGE RESOURCES	19,398	0.77%	1,059
JOBS & TRAINING	234,975	9.33%	12,829
LABOR & INDUSTRY	76,365	3.03%	4,169
LEGISLATIVE AUDIT	1,762	0.07%	96
LIEUTENANT GOVERNOR	475	0.02%	26
MEDIATION SVCS	1,741	0.07%	95
MILITARY AFFAIRS	15,311	0.61%	836
MUNICIPAL BOARD	831	0.03%	45
NATURAL RESOURCES	227,623	9.04%	12,427
NON-HEALTH LIC BDS			
BOXING	416	0.02%	23
BARBERS	1,174	0.05%	64
ELECTRICITY	3,934	0.16%	215
ARCHITECTS & ENG	2,326	0.09%	127
ABSTRACTORS	145	0.01%	8
ACCOUNTANCY	1,850	0.07%	101
PEACE OFFICERS	1,983	0.08%	108
PLANNING	8,953	0.36%	489
POLLUTION CONTROL	26,466	1.05%	1,445
PUB EMP RET ASSN	5,786	0.23%	316
PUBLIC SAFETY	427,111	16.97%	23,319
PUBLIC SERVICE	7,072	0.28%	386
PUBLIC UTIL COMM	1,931	0.08%	105
RACING COMMISSION	3,141	0.12%	171
REVENUE	64,659	2.57%	3,530
SECRETARY OF STATE	9,191	0.37%	502
SENTENCE GUIDELINES	431	0.02%	24
STATE RETIREMENT	3,843	0.15%	210
STATE UNIV SYSTEM	137,090	5.45%	7,485
TEACHERS RETIREMENT	2,586	0.10%	141
TRANSPORTATION	210,672	8.37%	11,502
TRANSPORTATION REG BD	424	0.02%	23
TREASURER	561	0.02%	31
UNIV OF MINN	715	0.03%	39
VETERANS AFFAIRS	22,885	0.91%	1,249
WORLD TRADE CENTER	835	0.03%	46
ZOO	21,724	0.86%	1,186
OTHER	49,639	1.97%	2,707
TOTAL	2,517,474	100.00%	137,444

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
BUILDING CODE	47	47
BUILDING CONSTRUCTION	35	35
PLANT MGMT	486	486
STATE REGISTER & DOCUMENTS	236	236
MICROGRAPHICS	87	87
OFFICE EQUIPMENT	102	102
TELECOMMUNICATIONS	962	962
MOTOR POOL	1,238	1,238
STATE PRINTER	777	777
CENTRAL STORES	984	984
FEDERAL SURPLUS	86	86
RESOURCE RECOVERY	20	20
COMMUTER VANS	33	33
IMB	596	596
ADDRESSING & INSERT	43	43
MOVERS & DELIVERY	53	53
CENTRAL MNTNCE REV	83	83
CAPITOL PARKING	103	103
PROC SUR-LOCAL GOVT	4	4
RECORDS MGMT-LOCAL GOVT	10	10
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	27	27
IISAC	4	4
911 EMERGENCY	26	26
RISK MANAGEMENT	11	11
OTHER	412	412
AGRICULTURE	2,554	2,554
ANIMAL HEALTH BD	116	116
ARTS BOARD	156	156
ATTORNEY GENERAL	1,021	1,021
AUDITOR	254	254
CAPITOL AREA ARCH PLAN BD	40	40
CHARITABLE GAMBLING	105	105
COMMERCE	2,423	2,423
COMMUNITY COLLEGE BD	6,332	6,332
CORRECTIONS	6,059	6,059
EDUCATION-CENTRAL OFFICE	4,786	4,786
EDUCATION-FARIBAULT SCHOOLS	297	297
EDUCATION-VO-TECH	991	991
EMPLOYEE RELATIONS	579	579
ENERGY, ECONOMIC DVLP	1,806	1,806
GOVERNOR	160	160
HANDICAPPED COUNCIL	73	73
HEALTH	3,537	3,537
HEALTH LIC BDS		
MEDICAL EXAMINERS	145	145
NURSING	193	193
PHARMACY	92	92
DENTISTRY	92	92
CHIROPRACTORS	37	37
PSYCHOLOGY	52	52
OPTOMETRY	25	25
NURSING HOME ADM	37	37
PODIATRY	16	16
VETERINARY MEDICINE	28	28
HEARING EXAMINER	295	295
HIGHER ED COORD BD	571	571

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	696	696
HUMAN RIGHTS	162	162
HUMAN SERVICES-CENTRAL OFFICE	5,151	5,151
HUMAN SERVICES-INSTITUTNS	4,801	4,801
INDIAN AFFAIRS	64	64
INVESTMENT BOARD	97	97
IRON RANGE RESOURCES	1,059	1,059
JOBS & TRAINING	12,829	12,829
LABOR & INDUSTRY	4,169	4,169
LEGISLATIVE AUDIT	96	96
LIEUTENANT GOVERNOR	26	26
MEDIATION SVCS	95	95
MILITARY AFFAIRS	836	836
MUNICIPAL BOARD	45	45
NATURAL RESOURCES	12,427	12,427
NON-HEALTH LIC BDS		
BOXING	23	23
BARBERS	64	64
ELECTRICITY	215	215
ARCHITECTS & ENG	127	127
ABSTRACTORS	8	8
ACCOUNTANCY	101	101
PEACE OFFICERS	108	108
PLANNING	489	489
POLLUTION CONTROL	1,445	1,445
PUB EMP RET ASSN	316	316
PUBLIC SAFETY	23,319	23,319
PUBLIC SERVICE	386	386
PUBLIC UTIL COMM	105	105
RACING COMMISSION	171	171
REVENUE	3,530	3,530
SECRETARY OF STATE	502	502
SENTENCE GUIDELINES	24	24
STATE RETIREMENT	210	210
STATE UNIV SYSTEM	7,485	7,485
TEACHERS RETIREMENT	141	141
TRANSPORTATION	11,502	11,502
TRANSPORTATION REG BD	23	23
TREASURER	31	31
UNIV OF MINN	39	39
VETERANS AFFAIRS	1,249	1,249
WORLD TRADE CENTER	46	46
ZOO	1,186	1,186
OTHER	2,707	2,707
TOTAL	137,444	137,444

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 24.2
ACTUAL 1987

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMN	43,090
LEGISLATIVE AUDITOR	80,149
TOTAL ALLOCATED ADDITIONS	123,239
TOTAL TO BE ALLOCATED	123,239

SCHEDULE 24.3
ACTUAL 1987

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	CASH MANAGMNT	GENERAL GOVT
ALLOCATED ADDITIONS	123,239	21,183	54,014	1,105	6,566	40,371
COST BY FUNCTION	123,239	21,183	54,014	1,105	6,566	40,371
ALLOCABLE COSTS DISALLOWED	123,239 (40,371)	21,183	54,014	1,105	6,566	40,371 (40,371)
NET ALLOCATION	82,868	21,183	54,014	1,105	6,566	0

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	867	0.03%	7
BUILDING CONSTRUCTION	637	0.03%	5
PLANT MGMT	8,900	0.35%	75
STATE REGISTER & DOCUMENTS	4,318	0.17%	36
MICROGRAPHICS	1,585	0.06%	13
OFFICE EQUIPMENT	1,872	0.07%	16
TELECOMMUNICATIONS	17,616	0.70%	148
MOTOR POOL	22,669	0.90%	191
STATE PRINTER	14,223	0.56%	120
CENTRAL STORES	18,018	0.72%	152
FEDERAL SURPLUS	1,579	0.06%	13
RESOURCE RECOVERY	371	0.01%	3
COMMUTER VANS	601	0.02%	5
IMB	10,925	0.43%	92
ADDRESSING & INSERT	790	0.03%	7
MOVERS & DELIVERY	974	0.04%	8
CENTRAL MNTNCE REV	1,524	0.06%	13
CAPITOL PARKING	1,882	0.07%	16
PROC SUR-LOCAL GOVT	76	0.00%	1
RECORDS MGMT-LOCAL GOVT	183	0.01%	2
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.02%	4
IISAC	78	0.00%	1
911 EMERGENCY	473	0.02%	4
RISK MANAGEMENT	195	0.01%	2
OTHER	7,551	0.30%	64
AGRICULTURE	46,771	1.86%	394
ANIMAL HEALTH BD	2,125	0.08%	18
ARTS BOARD	2,865	0.11%	24
ATTORNEY GENERAL	18,710	0.74%	157
AUDITOR	4,648	0.18%	39
CAPITOL AREA ARCH PLAN BD	726	0.03%	6
CHARITABLE GAMBLING	1,917	0.08%	16
COMMERCE	44,381	1.76%	373
COMMUNITY COLLEGE BD	115,987	4.61%	976
CORRECTIONS	110,987	4.41%	934
EDUCATION-CENTRAL OFFICE	87,662	3.48%	738
EDUCATION-FARIBAUTL SCHOOLS	5439	0.22%	46
EDUCATION-VO-TECH	18,144	0.72%	153
EMPLOYEE RELATIONS	10,611	0.42%	89
ENERGY, ECONOMIC DVLP	33,076	1.31%	278
GOVERNOR	2,932	0.12%	25
HANDICAPPED COUNCIL	1,329	0.05%	11
HEALTH	64,793	2.57%	545
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.11%	22
NURSING	3,538	0.14%	30
PHARMACY	1,680	0.07%	14
DENTISTRY	1,676	0.07%	14
CHIROPRACTORS	673	0.03%	6
PSYCHOLOGY	958	0.04%	8
OPTOMETRY	460	0.02%	4
NURSING HOME ADM	683	0.03%	6
PODIATRY	290	0.01%	2
VETERINARY MEDICINE	505	0.02%	4
HEARING EXAMINER	5,409	0.21%	46
HIGHER ED COORD BD	10,456	0.42%	88

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	35	0.00%	0
HOUSING FINANCE	12,750	0.51%	107
HUMAN RIGHTS	2,961	0.12%	25
HUMAN SERVICES-CENTRAL OFFICE	94,340	3.75%	794
HUMAN SERVICES-INSTITUTNS	87,941	3.49%	740
INDIAN AFFAIRS	1,171	0.05%	10
INVESTMENT BOARD	1,779	0.07%	15
IRON RANGE RESOURCES	19,398	0.77%	163
JOBS & TRAINING	234,975	9.33%	1,977
LABOR & INDUSTRY	76,365	3.03%	643
LEGISLATIVE AUDIT	1,762	0.07%	15
LIEUTENANT GOVERNOR	475	0.02%	4
MEDIATION SVCS	1,741	0.07%	15
MILITARY AFFAIRS	15,311	0.61%	129
MUNICIPAL BOARD	831	0.03%	7
NATURAL RESOURCES	227,623	9.04%	1,915
NON-HEALTH LIC BDS			
BOXING	416	0.02%	4
BARBERS	1,174	0.05%	10
ELECTRICITY	3,934	0.16%	33
ARCHITECTS & ENG	2,326	0.09%	20
ABSTRACTORS	145	0.01%	1
ACCOUNTANCY	1,850	0.07%	16
PEACE OFFICERS	1,983	0.08%	17
PLANNING	8,953	0.36%	75
POLLUTION CONTROL	26,466	1.05%	223
PUB EMP RET ASSN	5,786	0.23%	49
PUBLIC SAFETY	427,111	16.97%	3,594
PUBLIC SERVICE	7,072	0.28%	60
PUBLIC UTIL COMM	1,931	0.08%	16
RACING COMMISSION	3,141	0.12%	26
REVENUE	64,659	2.57%	544
SECRETARY OF STATE	9,191	0.37%	77
SENTENCE GUIDELINES	431	0.02%	4
STATE RETIREMENT	3,843	0.15%	32
STATE UNIV SYSTEM	137,090	5.45%	1,154
TEACHERS RETIREMENT	2,586	0.10%	22
TRANSPORTATION	210,672	8.37%	1,773
TRANSPORTATION REG BD	424	0.02%	4
TREASURER	561	0.02%	5
UNIV OF MINN	715	0.03%	6
VETERANS AFFAIRS	22,885	0.91%	193
WORLD TRADE CENTER	835	0.03%	7
ZOO	21,724	0.86%	183
OTHER	49,639	1.97%	412
TOTAL	2,517,474	100.00%	21,183

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-OTHER
SECOND ALLOCATION
DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	3,935	0.04%	22
BUILDING CONSTRUCTION	7,390	0.08%	42
PLANT MGMT	46,739	0.49%	266
STATE REGISTER & DOCUMENTS	4,709	0.05%	27
MICROGRAPHICS	4,434	0.05%	25
OFFICE EQUIPMENT	1,914	0.02%	11
TELECOMMUNICATIONS	1,518	0.02%	9
MOTOR POOL	4,300	0.05%	24
STATE PRINTER	21,041	0.22%	120
CENTRAL STORES	3,344	0.04%	19
FEDERAL SURPLUS	1,791	0.02%	10
RESOURCE RECOVERY	424	0.00%	2
COMMUTER VANS	849	0.01%	5
IMB	65,052	0.68%	370
ADDRESSING & INSERT	4,615	0.05%	26
MOVERS & DELIVERY	2,498	0.03%	14
CENTRAL MNTNCE REV	1,164	0.01%	7
CAPITOL PARKING	2,485	0.03%	14
PROC SUR-LOCAL GOVT	300	0.00%	2
RECORDS MGMT-LOCAL GOVT	510	0.01%	3
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	830	0.01%	5
IISAC	237	0.00%	1
911 EMERGENCY	254	0.00%	1
RISK MANAGEMENT	213	0.00%	1
OTHER	332	0.00%	2
AGRICULTURE	117,573	1.24%	669
ANIMAL HEALTH BD	15,335	0.16%	87
ARTS BOARD	3,300	0.03%	19
ATTORNEY GENERAL	78,300	0.82%	445
AUDITOR	24,726	0.26%	141
CAPITOL AREA ARCH PLAN BD	1,393	0.01%	8
CHARITABLE GAMBLING	2,820	0.03%	16
COMMERCE	51,688	0.54%	294
COMMUNITY COLLEGE BD	410,112	4.32%	2,332
CORRECTIONS	517,756	5.45%	2,945
EDUCATION-CENTRAL OFFICE	94,221	0.99%	536
EDUCATION-FARIBAULT SCHOOLS	43,725	0.46%	249
EDUCATION-VO-TECH	20,797	0.22%	118
EMPLOYEE RELATIONS	25,422	0.27%	145
ENERGY, ECONOMIC DVLP	55,069	0.58%	313
GOVERNOR	8,829	0.09%	50
HANDICAPPED COUNCIL	2,231	0.02%	13
HEALTH	178,004	1.87%	1,012
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,106	0.03%	18
NURSING	4,136	0.04%	24
PHARMACY	1,506	0.02%	9
DENTISTRY	1,111	0.01%	6
CHIROPRACTORS	405	0.00%	2
PSYCHOLOGY	552	0.01%	3
OPTOMETRY	219	0.00%	1
NURSING HOME ADM	419	0.00%	2
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	287	0.00%	2
HEARING EXAMINER	12,275	0.13%	70
HIGHER ED COORD BD	48,248	0.51%	274

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	526	0.01%	3
HOUSING FINANCE	28,792	0.30%	164
HUMAN RIGHTS	15,954	0.17%	91
HUMAN SERVICES-CENTRAL OFFICE	153,074	1.61%	871
HUMAN SERVICES-INSTITUTNS	2,144,744	22.58%	12,198
INDIAN AFFAIRS	2,275	0.02%	13
INVESTMENT BOARD	6,094	0.06%	35
IRON RANGE RESOURCES	27,666	0.29%	157
JOBS & TRAINING	559,055	5.89%	3,179
LABOR & INDUSTRY	105,822	1.11%	602
LEGISLATIVE AUDIT	15,133	0.16%	86
LIEUTENANT GOVERNOR	1,271	0.01%	7
MEDIATION SVCS	5,149	0.05%	29
MILITARY AFFAIRS	100,613	1.06%	572
MUNICIPAL BOARD	1,082	0.01%	6
NATURAL RESOURCES	843,186	8.88%	4,795
NON-HEALTH LIC BDS			
BOXING	487	0.01%	3
BARBERS	760	0.01%	4
ELECTRICITY	4,565	0.05%	26
ARCHITECTS & ENG	1,268	0.01%	7
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	915	0.01%	5
PEACE OFFICERS	1,935	0.02%	11
PLANNING	26,856	0.28%	153
POLLUTION CONTROL	127,876	1.35%	727
PUB EMP RET ASSN	17,135	0.18%	97
PUBLIC SAFETY	478,988	5.04%	2,724
PUBLIC SERVICE	25,078	0.26%	143
PUBLIC UTIL COMM	6,781	0.07%	39
RACING COMMISSION	2,237	0.02%	13
REVENUE	257,218	2.71%	1,463
SECRETARY OF STATE	11,605	0.12%	66
SENTENCE GUIDELINES	1,019	0.01%	6
STATE RETIREMENT	10,834	0.11%	62
STATE UNIV SYSTEM	835,614	8.80%	4,752
TEACHERS RETIREMENT	12,752	0.13%	73
TRANSPORTATION	1,452,272	15.29%	8,259
TRANSPORTATION REG BD	1,988	0.02%	11
TREASURER	1,283	0.01%	7
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	110,532	1.16%	629
WORLD TRADE CENTER	1,539	0.02%	9
ZOO	45,676	0.48%	260
OTHER	145,393	1.53%	826
TOTAL	9,497,485	100.00%	54,014

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN F.Y. 1987
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	419,440	0.02%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
OFFICE EQUIPMENT	0	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	0	0.00%	0
STATE PRINTER	0	0.00%	0
CENTRAL STORES	0	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
IMB	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	11,259	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	19,625	0.00%	0
AGRICULTURE	931,735	0.05%	1
ANIMAL HEALTH BD	63,645	0.00%	0
ARTS BOARD	508,493	0.03%	0
ATTORNEY GENERAL	368,410	0.02%	0
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNITY COLLEGE BD	3,961,579	0.22%	2
CORRECTIONS	1,270,820	0.07%	1
EDUCATION-CENTRAL OFFICE	140,426,785	7.67%	85
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	18,001,705	0.98%	11
EMPLOYEE RELATIONS	0	0.00%	0
ENERGY, ECONOMIC DVL P	34,552,374	1.89%	21
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	3,259	0.00%	0
HEALTH	40,912,300	2.23%	25
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	0	0.00%	0
CHIROPRACTORS	0	0.00%	0
PSYCHOLOGY	0	0.00%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	0	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	0	0.00%	0
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	1,788,241	0.10%	1

STATE OF MINNESOTA
FINANCE-OTHER
SECOND ALLOCATION
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	55,032,426	3.01%	33
HUMAN RIGHTS	349,548	0.02%	0
HUMAN SERVICES-CENTRAL OFFICE	940,279,495	51.35%	567
HUMAN SERVICES-INSTITUTNS	299,569	0.02%	0
INDIAN AFFAIRS	73,177	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	300,000	0.02%	0
JOBS & TRAINING	208,930,449	11.41%	126
LABOR & INDUSTRY	2,117,555	0.12%	1
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MEDIATION SVCS	61,904	0.00%	0
MILITARY AFFAIRS	7,554,611	0.41%	5
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	12,897,948	0.70%	8
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	1,556,404	0.09%	1
POLLUTION CONTROL	9,119,771	0.50%	6
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	6,024,167	0.33%	4
PUBLIC SERVICE	1,598,958	0.09%	1
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	0	0.00%	0
SECRETARY OF STATE	0	0.00%	0
SENTENCE GUIDELINES	10,068	0.00%	0
STATE RETIREMENT	0	0.00%	0
STATE UNIV SYSTEM	3,707,815	0.20%	2
TEACHERS RETIREMENT	0	0.00%	0
TRANSPORTATION	329,012,276	17.97%	199
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	2,902,698	0.16%	2
WORLD TRADE CENTER	0	0.00%	0
ZOO	33,792	0.00%	0
OTHER	5,927,314	0.32%	3
TOTAL	1,831,029,615	100.00%	1,105

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1987
SOURCE: COMPUTER REPORT FINUB603

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CASH MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	867	0.02%	1
BUILDING CONSTRUCTION	637	0.01%	1
PLANT MGMT	8,900	0.17%	11
STATE REGISTER & DOCUMENTS	4,318	0.08%	5
MICROGRAPHICS	1,585	0.03%	2
OFFICE EQUIPMENT	1,872	0.04%	2
TELECOMMUNICATIONS	17,616	0.33%	22
MOTOR POOL	22,669	0.43%	28
STATE PRINTER	14,223	0.27%	18
CENTRAL STORES	18,018	0.34%	22
FEDERAL SURPLUS	1,579	0.03%	2
RESOURCE RECOVERY	371	0.01%	0
COMMUTER VANS	601	0.01%	1
IMB	10,925	0.21%	14
ADDRESSING & INSERT	790	0.01%	1
MOVERS & DELIVERY	974	0.02%	1
CENTRAL MNTNCE REV	1,524	0.03%	2
CAPITOL PARKING	1,882	0.04%	2
PROC SUR-LOCAL GOVT	76	0.00%	0
RECORDS MGMT-LOCAL GOVT	183	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.01%	1
IISAC	78	0.00%	0
911 EMERGENCY	473	0.01%	1
RISK MANAGEMENT	195	0.00%	0
OTHER	7,551	0.14%	9
AGRICULTURE	46,771	0.88%	58
ANIMAL HEALTH BD	2,125	0.04%	3
ARTS BOARD	2,865	0.05%	4
ATTORNEY GENERAL	18,710	0.35%	23
AUDITOR	4,648	0.09%	6
CAPITOL AREA ARCH PLAN BD	726	0.01%	1
CHARITABLE GAMBLING	1,917	0.04%	2
COMMERCE	44,381	0.84%	55
COMMUNITY COLLEGE BD	115,987	2.19%	144
CORRECTIONS	110,987	2.09%	137
EDUCATION-CENTRAL OFFICE	113,480	2.14%	141
EDUCATION-FARIBAUT SCHOOLS	5439	0.10%	7
EDUCATION-VO-TECH	18,144	0.34%	22
EMPLOYEE RELATIONS	10,611	0.20%	13
ENERGY, ECONOMIC DVLP	33,076	0.62%	41
GOVERNOR	2,932	0.06%	4
HANDICAPPED COUNCIL	1,329	0.03%	2
HEALTH	64,793	1.22%	80
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.05%	3
NURSING	3,538	0.07%	4
PHARMACY	1,680	0.03%	2
DENTISTRY	1,676	0.03%	2
CHIROPRACTORS	673	0.01%	1
PSYCHOLOGY	958	0.02%	1
OPTOMETRY	460	0.01%	1
NURSING HOME ADM	683	0.01%	1
PODIATRY	290	0.01%	0
VETERINARY MEDICINE	505	0.01%	1
HEARING EXAMINER	5,409	0.10%	7
HIGHER ED COORD BD	127,680	2.41%	158

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CASH MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	35	0.00%	0
HOUSING FINANCE	12,750	0.24%	16
HUMAN RIGHTS	2,961	0.06%	4
HUMAN SERVICES-CENTRAL OFFICE	300,291	5.66%	372
HUMAN SERVICES-INSTITUTNS	87,941	1.66%	109
INDIAN AFFAIRS	1,171	0.02%	1
INVESTMENT BOARD	1,779	0.03%	2
IRON RANGE RESOURCES	19,398	0.37%	24
JOBS & TRAINING	234,975	4.43%	291
LABOR & INDUSTRY	76,365	1.44%	95
LEGISLATIVE AUDIT	1,762	0.03%	2
LIEUTENANT GOVERNOR	475	0.01%	1
MEDIATION SVCS	1,741	0.03%	2
MILITARY AFFAIRS	15,311	0.29%	19
MUNICIPAL BOARD	831	0.02%	1
NATURAL RESOURCES	227,623	4.29%	282
NON-HEALTH LIC BDS			
BOXING	416	0.01%	1
BARBERS	1,174	0.02%	1
ELECTRICITY	3,934	0.07%	5
ARCHITECTS & ENG	2,326	0.04%	3
ABSTRACTORS	145	0.00%	0
ACCOUNTANCY	1,850	0.03%	2
PEACE OFFICERS	1,983	0.04%	2
PLANNING	8,953	0.17%	11
POLLUTION CONTROL	26,466	0.50%	33
PUB EMP RET ASSN	217,818	4.11%	270
PUBLIC SAFETY	427,111	8.06%	529
PUBLIC SERVICE	7,072	0.13%	9
PUBLIC UTIL COMM	1,931	0.04%	2
RACING COMMISSION	3,141	0.06%	4
REVENUE	1,905,450	35.94%	2,360
SECRETARY OF STATE	9,191	0.17%	11
SENTENCE GUIDELINES	431	0.01%	1
STATE RETIREMENT	178,272	3.36%	221
STATE UNIV SYSTEM	137,090	2.59%	170
TEACHERS RETIREMENT	183,040	3.45%	227
TRANSPORTATION	210,672	3.97%	261
TRANSPORTATION REG BD	424	0.01%	1
TREASURER	561	0.01%	1
UNIV OF MINN	715	0.01%	1
VETERANS AFFAIRS	22,885	0.43%	28
WORLD TRADE CENTER	835	0.02%	1
ZOO	21,724	0.41%	27
OTHER	76,506	1.44%	93
TOTAL	5,301,040	100.00%	6,566

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	CASH MANAGEMENT
ADMINISTRATION					
BUILDING CODE	30	7	22	0	1
BUILDING CONSTRUCTION	48	5	42	0	1
PLANT MGMT	352	75	266	0	11
STATE REGISTER & DOCUMENTS	68	36	27	0	5
MICROGRAPHICS	40	13	25	0	2
OFFICE EQUIPMENT	29	16	11	0	2
TELECOMMUNICATIONS	179	148	9	0	22
MOTOR POOL	243	191	24	0	28
STATE PRINTER	258	120	120	0	18
CENTRAL STORES	193	152	19	0	22
FEDERAL SURPLUS	25	13	10	0	2
RESOURCE RECOVERY	5	3	2	0	0
COMMUTER VANS	11	5	5	0	1
IMB	476	92	370	0	14
ADDRESSING & INSERT	34	7	26	0	1
MOVERS & DELIVERY	23	8	14	0	1
CENTRAL MNTNCE REV	22	13	7	0	2
CAPITOL PARKING	32	16	14	0	2
PROC SUR-LOCAL GOVT	3	1	2	0	0
RECORDS MGMT-LOCAL GOVT	5	2	3	0	0
STATE SURPLUS	0	0	0	0	0
MGMT ANALYSIS-SP FD	10	4	5	0	1
IISAC	2	1	1	0	0
911 EMERGENCY	6	4	1	0	1
RISK MANAGEMENT	3	2	1	0	0
OTHER	75	64	2	0	9
AGRICULTURE	1,122	394	669	1	58
ANIMAL HEALTH BD	108	18	87	0	3
ARTS BOARD	47	24	19	0	4
ATTORNEY GENERAL	625	157	445	0	23
AUDITOR	186	39	141	0	6
CAPITOL AREA ARCH PLAN BD	15	6	8	0	1
CHARITABLE GAMBLING	34	16	16	0	2
COMMERCE	722	373	294	0	55
COMMUNITY COLLEGE BD	3,454	976	2,332	2	144
CORRECTIONS	4,017	934	2,945	1	137
EDUCATION-CENTRAL OFFICE	1,500	738	536	85	141
EDUCATION-FARIBAULT SCHOOLS	302	46	249	0	7
EDUCATION-VO-TECH	304	153	118	11	22
EMPLOYEE RELATIONS	247	89	145	0	13
ENERGY, ECONOMIC DVLP	653	278	313	21	41
GOVERNOR	79	25	50	0	4
HANDICAPPED COUNCIL	26	11	13	0	2
HEALTH	1,662	545	1,012	25	80
HEALTH LIC BDS					
MEDICAL EXAMINERS	43	22	18	0	3
NURSING	58	30	24	0	4
PHARMACY	25	14	9	0	2
DENTISTRY	22	14	6	0	2
CHIROPRACTORS	9	6	2	0	1
PSYCHOLOGY	12	8	3	0	1
OPTOMETRY	6	4	1	0	1
NURSING HOME ADM	9	6	2	0	1
PODIATRY	2	2	0	0	0
VETERINARY MEDICINE	7	4	2	0	1
HEARING EXAMINER	123	46	70	0	7
HIGHER ED COORD BD	521	88	274	1	158

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT	CASH MANAGEMENT
HIGHER ED FAC AUTH	3	0	3	0	0
HOUSING FINANCE	320	107	164	33	16
HUMAN RIGHTS	120	25	91	0	4
HUMAN SERVICES-CENTRAL OFFICE	2,604	794	871	567	372
HUMAN SERVICES-INSTITUTNS	13,047	740	12,198	0	109
INDIAN AFFAIRS	24	10	13	0	1
INVESTMENT BOARD	52	15	35	0	2
IRON RANGE RESOURCES	344	163	157	0	24
JOB & TRAINING	5,573	1,977	3,179	126	291
LABOR & INDUSTRY	1,341	643	602	1	95
LEGISLATIVE AUDIT	103	15	86	0	2
LIEUTENANT GOVERNOR	12	4	7	0	1
MEDIATION SVCS	46	15	29	0	2
MILITARY AFFAIRS	725	129	572	5	19
MUNICIPAL BOARD	14	7	6	0	1
NATURAL RESOURCES	7,000	1,915	4,795	8	282
NON-HEALTH LIC BDS					
BOXING	8	4	3	0	1
BARBERS	15	10	4	0	1
ELECTRICITY	64	33	26	0	5
ARCHITECTS & ENG	30	20	7	0	3
ABSTRACTORS	1	1	0	0	0
ACCOUNTANCY	23	16	5	0	2
PEACE OFFICERS	30	17	11	0	2
PLANNING	240	75	153	1	11
POLLUTION CONTROL	989	223	727	6	33
PUB EMP RET ASSN	416	49	97	0	270
PUBLIC SAFETY	6,851	3,594	2,724	4	529
PUBLIC SERVICE	213	60	143	1	9
PUBLIC UTIL COMM	57	16	39	0	2
RACING COMMISSION	43	26	13	0	4
REVENUE	4,367	544	1,463	0	2,360
SECRETARY OF STATE	154	77	66	0	11
SENTENCE GUIDELINES	11	4	6	0	1
STATE RETIREMENT	315	32	62	0	221
STATE UNIV SYSTEM	6,078	1,154	4,752	2	170
TEACHERS RETIREMENT	322	22	73	0	227
TRANSPORTATION	10,492	1,773	8,259	199	261
TRANSPORTATION REG BD	16	4	11	0	1
TREASURER	13	5	7	0	1
UNIV OF MINN	7	6	0	0	1
VETERANS AFFAIRS	852	193	629	2	28
WORLD TRADE CENTER	17	7	9	0	1
ZOO	470	183	260	0	27
OTHER	1,334	412	826	3	93
TOTAL	82,868	21,183	54,014	1,105	6,566

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 25.2
ACTUAL 1987

STATE OF MINNESOTA
EMPLOYEE RELATIONS
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFFICE & ADMN SERVICES	114
GENERAL SERVICES	3
INFORMATION SERVICES	219
AGENCY SERVICES	105

FINANCE

BUDGET	172
ACCOUNTING	579
OTHER	247

EMPLOYEE RELATIONS	11,999
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MEDIATION SERVICES	2
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LEGISLATIVE AUDIT	6,866
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TREASURER	212
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ATTORNEY GENERAL	28,027
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ISB CREDIT	(15,504)
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TOTAL ALLOCATED ADDITIONS	33,041
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TOTAL TO BE ALLOCATED	33,041
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SCHEDULE 25.3
ACTUAL 1987

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	PERSONNEL TRAINING		SOC SEC		EMP INS	OTHER
		ADMN	SVCS	ADMN	TRUST		
ALLOCATED ADDITIONS	33,041	27,225	1,092	1,406	3,190		128
COST BY FUNCTION	33,041	27,225	1,092	1,406	3,190		128
ALLOCABLE COSTS	33,041	27,225	1,092	1,406	3,190		128
DISALLOWED	(5,816)		(1,092)	(1,406)	(3,190)		(128)
NET ALLOCATION	27,225	27,225	0	0	0		0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	16	0.05%	13
BUILDING CONSTRUCTION	7	0.02%	6
PLANT MGMT	159	0.48%	130
STATE REGISTER & DOCUMENTS	17	0.05%	14
MICROGRAPHICS	15	0.05%	12
OFFICE EQUIPMENT	2	0.01%	2
TELECOMMUNICATIONS	6	0.02%	5
MOTOR POOL	16	0.05%	13
STATE PRINTER	51	0.15%	42
CENTRAL STORES	12	0.04%	10
FEDERAL SURPLUS	8	0.02%	7
RESOURCE RECOVERY	2	0.01%	2
COMMUTER VANS	1	0.00%	1
IMB	249	0.75%	204
ADDRESSING & INSERT	8	0.02%	7
MOVERS & DELIVERY	8	0.02%	7
CENTRAL MNTNCE REV	6	0.02%	5
CAPITOL PARKING	2	0.01%	2
PROC SUR-LOCAL GOVT	1	0.00%	1
RECORDS MGMT-LOCAL GOVT	2	0.01%	2
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	4	0.01%	3
IISAC	1	0.00%	1
911 EMERGENCY	1	0.00%	1
RISK MANAGEMENT	0	0.00%	0
OTHER	1	0.00%	1
AGRICULTURE	420	1.26%	343
ANIMAL HEALTH BD	33	0.10%	27
ARTS BOARD	14	0.04%	11
ATTORNEY GENERAL	328	0.99%	268
AUDITOR	100	0.30%	82
CAPITOL AREA ARCH PLAN BD	7	0.02%	6
CHARITABLE GAMBLING	12	0.04%	10
COMMERCE	222	0.67%	182
COMMUNITY COLLEGE BD	2,065	6.20%	1,689
CORRECTIONS	1,854	5.57%	1,516
EDUCATION-CENTRAL OFFICE	374	1.12%	306
EDUCATION-FARIBAULT SCHOOLS	187	0.56%	153
EDUCATION-VO-TECH	95	0.29%	78
ENERGY, ECONOMIC DVLP	212	0.64%	173
GOVERNOR	36	0.11%	29
HANDICAPPED COUNCIL	10	0.03%	8
HEALTH	708	2.13%	579
HEALTH LIC BDS			
MEDICAL EXAMINERS	12	0.04%	10
NURSING	16	0.05%	13
PHARMACY	7	0.02%	6
DENTISTRY	5	0.02%	4
CHIROPRACTORS	2	0.01%	2
PSYCHOLOGY	2	0.01%	2
OPTOMETRY	1	0.00%	1
NURSING HOME ADM	2	0.01%	2
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	1
HEARING EXAMINER	48	0.14%	39
HIGHER ED COORD BD	70	0.21%	57

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-EMPLOYEE RELATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	2	0.01%	2
HOUSING FINANCE	116	0.35%	95
HUMAN RIGHTS	65	0.20%	53
HUMAN SERVICES-CENTRAL OFFICE	763	2.29%	624
HUMAN SERVICES-INSTITUTNS	5,617	16.87%	4,593
INDIAN AFFAIRS	9	0.03%	7
INVESTMENT BOARD	25	0.08%	20
IRON RANGE RESOURCES	128	0.38%	105
JOBS & TRAINING	2,039	6.12%	1,667
LABOR & INDUSTRY	343	1.03%	280
LEGISLATIVE AUDIT	66	0.20%	54
LIEUTENANT GOVERNOR	7	0.02%	6
MEDIATION SVCS	24	0.07%	20
MILITARY AFFAIRS	286	0.86%	234
MUNICIPAL BOARD	4	0.01%	3
NATURAL RESOURCES	2,186	6.57%	1,788
NON-HEALTH LIC BDS			
BOXING	2	0.01%	2
BARBERS	3	0.01%	2
ELECTRICITY	18	0.05%	15
ARCHITECTS & ENG	5	0.02%	4
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	4	0.01%	3
PEACE OFFICERS	9	0.03%	7
PLANNING	107	0.32%	88
POLLUTION CONTROL	443	1.33%	362
PUB EMP RET ASSN	64	0.19%	52
PUBLIC SAFETY	1,687	5.07%	1,380
PUBLIC SERVICE	109	0.33%	89
PUBLIC UTIL COMM	31	0.09%	25
RACING COMMISSION	12	0.04%	10
REVENUE	1,019	3.06%	833
SECRETARY OF STATE	44	0.13%	36
SENTENCE GUIDELINES	4	0.01%	3
STATE RETIREMENT	38	0.11%	31
STATE UNIV SYSTEM	4,246	12.75%	3,472
TEACHERS RETIREMENT	48	0.14%	39
TRANSPORTATION	4,928	14.80%	4,030
TRANSPORTATION REG BD	8	0.02%	7
TREASURER	8	0.02%	7
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	355	1.07%	290
WORLD TRADE CENTER	7	0.02%	6
ZOO	184	0.55%	150
OTHER	791	2.38%	643
TOTAL	33,292	100.00%	27,225

ALLOCATION BASIS: F.Y. 1987 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 25.5
ACTUAL 1987

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
BUILDING CODE	13	13
BUILDING CONSTRUCTION	6	6
PLANT MGMT	130	130
STATE REGISTER & DOCUMENTS	14	14
MICROGRAPHICS	12	12
OFFICE EQUIPMENT	2	2
TELECOMMUNICATIONS	5	5
MOTOR POOL	13	13
STATE PRINTER	42	42
CENTRAL STORES	10	10
FEDERAL SURPLUS	7	7
RESOURCE RECOVERY	2	2
COMMUTER VANS	1	1
IMB	204	204
ADDRESSING & INSERT	7	7
MOVERS & DELIVERY	7	7
CENTRAL MNTNCE REV	5	5
CAPITOL PARKING	2	2
PROC SUR-LOCAL GOVT	1	1
RECORDS MGMT-LOCAL GOVT	2	2
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	3	3
IISAC	1	1
911 EMERGENCY	1	1
RISK MANAGEMENT	0	0
OTHER	1	1
AGRICULTURE	343	343
ANIMAL HEALTH BD	27	27
ARTS BOARD	11	11
ATTORNEY GENERAL	268	268
AUDITOR	82	82
CAPITOL AREA ARCH PLAN BD	6	6
CHARITABLE GAMBLING	10	10
COMMERCE	182	182
COMMUNITY COLLEGE BD	1,689	1,689
CORRECTIONS	1,516	1,516
EDUCATION-CENTRAL OFFICE	306	306
EDUCATION-FARIBAUTL SCHOOLS	153	153
EDUCATION-VO-TECH	78	78
ENERGY, ECONOMIC DVLP	173	173
GOVERNOR	29	29
HANDICAPPED COUNCIL	8	8
HEALTH	579	579
HEALTH LIC BDS		
MEDICAL EXAMINERS	10	10
NURSING	13	13
PHARMACY	6	6
DENTISTRY	4	4
CHIROPRACTORS	2	2
PSYCHOLOGY	2	2
OPTOMETRY	1	1
NURSING HOME ADM	2	2
PODIATRY	0	0
VETERINARY MEDICINE	1	1
HEARING EXAMINER	39	39
HIGHER ED COORD BD	57	57

SCHEDULE 25.5
ACTUAL 1987

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	95	95
HUMAN RIGHTS	53	53
HUMAN SERVICES-CENTRAL OFFICE	624	624
HUMAN SERVICES-INSTITUTNS	4,593	4,593
INDIAN AFFAIRS	7	7
INVESTMENT BOARD	20	20
IRON RANGE RESOURCES	105	105
JOBS & TRAINING	1,667	1,667
LABOR & INDUSTRY	280	280
LEGISLATIVE AUDIT	54	54
LIEUTENANT GOVERNOR	6	6
MEDIATION SVCS	20	20
MILITARY AFFAIRS	234	234
MUNICIPAL BOARD	3	3
NATURAL RESOURCES	1,788	1,788
NON-HEALTH LIC BDS		
BOXING	2	2
BARBERS	2	2
ELECTRICITY	15	15
ARCHITECTS & ENG	4	4
ABSTRACTORS	0	0
ACCOUNTANCY	3	3
PEACE OFFICERS	7	7
PLANNING	88	88
POLLUTION CONTROL	362	362
PUB EMP RET ASSN	52	52
PUBLIC SAFETY	1,380	1,380
PUBLIC SERVICE	89	89
PUBLIC UTIL COMM	25	25
RACING COMMISSION	10	10
REVENUE	833	833
SECRETARY OF STATE	36	36
SENTENCE GUIDELINES	3	3
STATE RETIREMENT	31	31
STATE UNIV SYSTEM	3,472	3,472
TEACHERS RETIREMENT	39	39
TRANSPORTATION	4,030	4,030
TRANSPORTATION REG BD	7	7
TREASURER	7	7
UNIV OF MINN	0	0
VETERANS AFFAIRS	290	290
WORLD TRADE CENTER	6	6
ZOO	150	150
OTHER	643	643
TOTAL	27,225	27,225

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

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

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

SCHEDULE 26.2
ACTUAL 1987

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFFICE & ADMN SERVICES	28
GENERAL SERVICES	2
INFORMATION SERVICES	86
AGENCY SERVICES	39

FINANCE

BUDGET	29
ACCOUNTING	95
OTHER	46

EMPLOYEE RELATIONS

20

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

269

TREASURER

35

ATTORNEY GENERAL

0

SINGLE AUDIT

2

ISB CREDIT

(58)

TOTAL ALLOCATED ADDITIONS

593

TOTAL TO BE ALLOCATED

593

SCHEDULE 26.3
ACTUAL 1987

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE AGENCIES	OTHER SERVICES
ALLOCATED ADDITIONS	593	1	592
COST BY FUNCTION	593	1	592
ALLOCABLE COSTS	593	1	592
DISALLOWED	(592)		(592)
NET ALLOCATION	1	1	0

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	14	0.04%	0
BUILDING CONSTRUCTION	19	0.06%	0
PLANT MGMT	156	0.50%	0
STATE REGISTER & DOCUMENTS	19	0.06%	0
MICROGRAPHICS	13	0.04%	0
OFFICE EQUIPMENT	2	0.01%	0
TELECOMMUNICATIONS	1	0.00%	0
MOTOR POOL	15	0.05%	0
STATE PRINTER	57	0.18%	0
CENTRAL STORES	9	0.03%	0
FEDERAL SURPLUS	6	0.02%	0
RESOURCE RECOVERY	2	0.01%	0
COMMUTER VANS	1	0.00%	0
IMB	257	0.82%	0
ADDRESSING & INSERT	7	0.02%	0
MOVERS & DELIVERY	9	0.03%	0
CENTRAL MNTNCE REV	4	0.01%	0
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	1	0.00%	0
RECORDS MGMT-LOCAL GOVT	1	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	4	0.01%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	2	0.01%	0
OTHER	2	0.01%	0
AGRICULTURE	397	1.27%	0
ANIMAL HEALTH BD	33	0.11%	0
ARTS BOARD	10	0.03%	0
ATTORNEY GENERAL	98	0.31%	0
AUDITOR	84	0.27%	0
CAPITOL AREA ARCH PLAN BD	5	0.02%	0
CHARITABLE GAMBLING	10	0.03%	0
COMMERCE	216	0.69%	0
COMMUNITY COLLEGE BD	1,793	5.74%	0
CORRECTIONS	1,820	5.82%	0
EDUCATION-CENTRAL OFFICE	324	1.04%	0
EDUCATION-FARIBAULT SCHOOLS	188	0.60%	0
EDUCATION-VO-TECH	82	0.26%	0
ENERGY, ECONOMIC DVL P	172	0.55%	0
GOVERNOR	0	0.00%	0
HANDICAPPED COUNCIL	7	0.02%	0
HEALTH	691	2.21%	0
HEALTH LIC BDS			
MEDICAL EXAMINERS	11	0.04%	0
NURSING	14	0.04%	0
PHARMACY	5	0.02%	0
DENTISTRY	4	0.01%	0
CHIROPRACTORS	3	0.01%	0
PSYCHOLOGY	2	0.01%	0
OPTOMETRY	0	0.00%	0
NURSING HOME ADM	1	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	0
HEARING EXAMINER	17	0.05%	0
HIGHER ED COORD BD	37	0.12%	0

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	1	0.00%	0
HOUSING FINANCE	105	0.34%	0
HUMAN RIGHTS	63	0.20%	0
HUMAN SERVICES-CENTRAL OFFICE	699	2.24%	0
HUMAN SERVICES-INSTITUTNS	5,933	18.98%	1
INDIAN AFFAIRS	6	0.02%	0
INVESTMENT BOARD	14	0.04%	0
IRON RANGE RESOURCES	106	0.34%	0
JOBS & TRAINING	1,860	5.95%	0
LABOR & INDUSTRY	303	0.97%	0
LEGISLATIVE AUDIT	0	0.00%	0
LIEUTENANT GOVERNOR	0	0.00%	0
MILITARY AFFAIRS	328	1.05%	0
MUNICIPAL BOARD	1	0.00%	0
NATURAL RESOURCES	2,346	7.51%	0
NON-HEALTH LIC BDS			
BOXING	2	0.01%	0
BARBERS	2	0.01%	0
ELECTRICITY	13	0.04%	0
ARCHITECTS & ENG	4	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	3	0.01%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	98	0.31%	0
POLLUTION CONTROL	413	1.32%	0
PUB EMP RET ASSN	58	0.19%	0
PUBLIC SAFETY	1,638	5.24%	0
PUBLIC SERVICE	122	0.39%	0
PUBLIC UTIL COMM	22	0.07%	0
RACING COMMISSION	9	0.03%	0
REVENUE	991	3.17%	0
SECRETARY OF STATE	37	0.12%	0
SENTENCE GUIDELINES	4	0.01%	0
STATE RETIREMENT	34	0.11%	0
STATE UNIV SYSTEM	3,726	11.92%	0
TEACHERS RETIREMENT	43	0.14%	0
TRANSPORTATION	4,986	15.95%	0
TRANSPORTATION REG BD	4	0.01%	0
TREASURER	8	0.03%	0
UNIV OF MINN	0	0.00%	0
VETERANS AFFAIRS	392	1.25%	0
WORLD TRADE CENTER	0	0.00%	0
ZOO	185	0.59%	0
OTHER	68	0.22%	0
TOTAL	31,253	100.00%	1

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS F.Y. 1987
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT

STATE OF MINNESOTA
MEDIATION SERVICES
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
BUILDING CODE	0	0
BUILDING CONSTRUCTION	0	0
PLANT MGMT	0	0
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
OFFICE EQUIPMENT	0	0
TELECOMMUNICATIONS	0	0
MOTOR POOL	0	0
STATE PRINTER	0	0
CENTRAL STORES	0	0
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	0	0
ADDRESSING & INSERT	0	0
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MANAGEMENT	0	0
OTHER	0	0
AGRICULTURE	0	0
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	0	0
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	0	0
COMMUNITY COLLEGE BD	0	0
CORRECTIONS	0	0
EDUCATION-CENTRAL OFFICE	0	0
EDUCATION-FARIBAULT SCHOOLS	0	0
EDUCATION-VO-TECH	0	0
ENERGY, ECONOMIC DVL	0	0
GOVERNOR	0	0
HANDICAPPED COUNCIL	0	0
HEALTH	0	0
HEALTH LIC BDS		
MEDICAL EXAMINERS	0	0
NURSING	0	0
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	0	0
HIGHER ED COORD BD	0	0

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	0	0
HUMAN RIGHTS	0	0
HUMAN SERVICES-CENTRAL OFFICE	0	0
HUMAN SERVICES-INSTITUTNS	1	1
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	0	0
JOBS & TRAINING	0	0
LABOR & INDUSTRY	0	0
LEGISLATIVE AUDIT	0	0
LIEUTENANT GOVERNOR	0	0
MILITARY AFFAIRS	0	0
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	0	0
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	0	0
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	0	0
POLLUTION CONTROL	0	0
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	0	0
PUBLIC SERVICE	0	0
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	0	0
TEACHERS RETIREMENT	0	0
TRANSPORTATION	0	0
TRANSPORTATION REG BD	0	0
TREASURER	0	0
UNIV OF MINN	0	0
VETERANS AFFAIRS	0	0
WORLD TRADE CENTER	0	0
ZOO	0	0
OTHER	0	0
TOTAL	1	1

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

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

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

SCHEDULE 27.2
ACTUAL 1987

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1987

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFFICE & ADMN SERVICES 76

GENERAL SERVICES 2

INFORMATION SERVICES 190

AGENCY SERVICES 36

FINANCE

BUDGET 29

ACCOUNTING 96

OTHER 103

EMPLOYEE RELATIONS 54

MEDIATION SERVICES 0

LEGISLATIVE AUDIT 42,940

TREASURER 35

ATTORNEY GENERAL 22

ISB CREDIT (3,034)

TOTAL ALLOCATED ADDITIONS 40,549

TOTAL TO BE ALLOCATED 40,549

SCHEDULE 27.3
ACTUAL 1987

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
ALLOCATED ADDITIONS	40,549	26,141	9,628	4,780
COST BY FUNCTION	40,549	26,141	9,628	4,780
ALLOCABLE COSTS DISALLOWED	40,549 0	26,141	9,628	4,780
NET ALLOCATION	40,549	26,141	9,628	4,780

SCHEDULE 27.4
ACTUAL 1987

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	0.0	0.00%	0
BUILDING CONSTRUCTION	0.0	0.00%	0
PLANT MGMT	0.0	0.00%	0
STATE REGISTER & DOCUMENTS	0.0	0.00%	0
MICROGRAPHICS	0.0	0.00%	0
OFFICE EQUIPMENT	0.0	0.00%	0
TELECOMMUNICATIONS	0.0	0.00%	0
MOTOR POOL	0.0	0.00%	0
STATE PRINTER	0.0	0.00%	0
CENTRAL STORES	0.0	0.00%	0
FEDERAL SURPLUS	0.0	0.00%	0
RESOURCE RECOVERY	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
IMB	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MOVERS & DELIVERY	0.0	0.00%	0
CENTRAL MNTNCE REV	0.0	0.00%	0
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	0.0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	0.0	0.00%	0
IISAC	0.0	0.00%	0
911 EMERGENCY	0.0	0.00%	0
RISK MANAGEMENT	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	153.5	0.31%	81
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	571.5	1.16%	303
AUDITOR	387.5	0.79%	206
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	1,967.0	3.99%	1,044
COMMUNITY COLLEGE BD	3,566.0	7.24%	1,892
CORRECTIONS	637.0	1.29%	338
EDUCATION-CENTRAL OFFICE	2,748.5	5.58%	1,458
EDUCATION-FARIBAUTL SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	191.5	0.39%	102
ENERGY, ECONOMIC DVLP	287.0	0.58%	152
GOVERNOR	614.5	1.25%	326
HANDICAPPED COUNCIL	330.0	0.67%	175
HEALTH	876.0	1.78%	465
HEALTH LIC BDS			
MEDICAL EXAMINERS	346.0	0.70%	184
NURSING	269.5	0.55%	143
PHARMACY	137.5	0.28%	73
DENTISTRY	129.0	0.26%	68
CHIROPRACTORS	109.5	0.22%	58
PSYCHOLOGY	91.0	0.18%	48
OPTOMETRY	141.5	0.29%	75
NURSING HOME ADM	103.0	0.21%	55
PODIATRY	64.0	0.13%	34
VETERINARY MEDICINE	99.0	0.20%	53
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	254.0	0.52%	135

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	684.0	1.39%	363
HUMAN RIGHTS	514.0	1.04%	273
HUMAN SERVICES-CENTRAL OFFICE	1,375.0	2.79%	729
HUMAN SERVICES-INSTITUTNS	2,248.5	4.56%	1,193
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	3,462.5	7.03%	1,837
IRON RANGE RESOURCES	637.0	1.29%	338
JOBS & TRAINING	3,221.0	6.54%	1,709
LABOR & INDUSTRY	687.5	1.40%	365
LIEUTENANT GOVERNOR	191.5	0.39%	102
MILITARY AFFAIRS	0.0	0.00%	0
MUNICIPAL BOARD	187.0	0.38%	99
NATURAL RESOURCES	503.0	1.02%	267
NON-HEALTH LIC BDS			
BOXING	40.5	0.08%	21
BARBERS	81.0	0.16%	43
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	118.5	0.24%	63
ABSTRACTORS	50.0	0.10%	27
ACCOUNTANCY	61.0	0.12%	32
PEACE OFFICERS	0.0	0.00%	0
PLANNING	0.0	0.00%	0
POLLUTION CONTROL	190.0	0.39%	101
PUB EMP RET ASSN	958.5	1.95%	509
PUBLIC SAFETY	1,666.0	3.38%	884
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	27.0	0.05%	14
REVENUE	3,352.0	6.80%	1,778
SECRETARY OF STATE	398.5	0.81%	211
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	1,098.5	2.23%	583
STATE UNIV SYSTEM	1,471.0	2.99%	780
TEACHERS RETIREMENT	810.0	1.64%	430
TRANSPORTATION	2,556.5	5.19%	1,356
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	2,235.5	4.54%	1,186
UNIV OF MINN	1,087.5	2.21%	577
VETERANS AFFAIRS	0.0	0.00%	0
WORLD TRADE CENTER	590.0	1.20%	313
ZOO	690.5	1.40%	366
OTHER	4,005.0	8.13%	2,124
TOTAL	49,272.5	100.00%	26,141

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1987
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
DETAIL ALLOCATION-PROGRAM AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	0.0	0.00%	0
BUILDING CONSTRUCTION	0.0	0.00%	0
PLANT MGMT	0.0	0.00%	0
STATE REGISTER & DOCUMENTS	0.0	0.00%	0
MICROGRAPHICS	0.0	0.00%	0
OFFICE EQUIPMENT	0.0	0.00%	0
TELECOMMUNICATIONS	0.0	0.00%	0
MOTOR POOL	0.0	0.00%	0
STATE PRINTER	0.0	0.00%	0
CENTRAL STORES	0.0	0.00%	0
FEDERAL SURPLUS	0.0	0.00%	0
RESOURCE RECOVERY	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
IMB	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MOVERS & DELIVERY	0.0	0.00%	0
CENTRAL MNTNCE REV	0.0	0.00%	0
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	0.0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	0.0	0.00%	0
IISAC	0.0	0.00%	0
911 EMERGENCY	0.0	0.00%	0
RISK MANAGEMENT	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	45.0	0.17%	17
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	0.0	0.00%	0
AUDITOR	0.0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	0.0	0.00%	0
COMMUNITY COLLEGE BD	0.0	0.00%	0
CORRECTIONS	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	0.0	0.00%	0
EDUCATION-FARIBAUTL SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	0.0	0.00%	0
ENERGY, ECONOMIC DVLP	0.0	0.00%	0
GOVERNOR	0.0	0.00%	0
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	825.0	3.14%	303
HEALTH LIC BDS			
MEDICAL EXAMINERS	0.0	0.00%	0
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	0.0	0.00%	0
CHIROPRACTORS	0.0	0.00%	0
PSYCHOLOGY	0.0	0.00%	0
OPTOMETRY	0.0	0.00%	0
NURSING HOME ADM	0.0	0.00%	0
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	0.0	0.00%	0
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	0.0	0.00%	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
DETAIL ALLOCATION-PROGRAM AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	625.0	2.38%	229
HUMAN SERVICES-INSTITUTNS	0.0	0.00%	0
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	0.0	0.00%	0
IRON RANGE RESOURCES	0.0	0.00%	0
JOBS & TRAINING	675.0	2.57%	248
LABOR & INDUSTRY	0.0	0.00%	0
LIEUTENANT GOVERNOR	0.0	0.00%	0
MILITARY AFFAIRS	0.0	0.00%	0
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	0.0	0.00%	0
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	0.0	0.00%	0
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	0.0	0.00%	0
PEACE OFFICERS	0.0	0.00%	0
PLANNING	0.0	0.00%	0
POLLUTION CONTROL	825.0	3.14%	303
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	0.0	0.00%	0
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	0.0	0.00%	0
REVENUE	0.0	0.00%	0
SECRETARY OF STATE	0.0	0.00%	0
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	0.0	0.00%	0
STATE UNIV SYSTEM	0.0	0.00%	0
TEACHERS RETIREMENT	0.0	0.00%	0
TRANSPORTATION	0.0	0.00%	0
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER(LEGISLATURE)	23,255.0	88.59%	8,528
TOTAL	26,250.0	100.00%	9,628

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y.1987
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	0.0	0.00%	0
BUILDING CONSTRUCTION	0.0	0.00%	0
PLANT MGMT	0.0	0.00%	0
STATE REGISTER & DOCUMENTS	0.0	0.00%	0
MICROGRAPHICS	0.0	0.00%	0
OFFICE EQUIPMENT	0.0	0.00%	0
TELECOMMUNICATIONS	0.0	0.00%	0
MOTOR POOL	0.0	0.00%	0
STATE PRINTER	0.0	0.00%	0
CENTRAL STORES	0.0	0.00%	0
FEDERAL SURPLUS	0.0	0.00%	0
RESOURCE RECOVERY	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
IMB	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MOVERS & DELIVERY	0.0	0.00%	0
CENTRAL MNTNCE REV	0.0	0.00%	0
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	0.0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
STATE SURPLUS	0.0	0.00%	0
MGMT ANALYSIS-SP FD	0.0	0.00%	0
IISAC	0.0	0.00%	0
911 EMERGENCY	0.0	0.00%	0
RISK MANAGEMENT	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	0.0	0.00%	0
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	0.0	0.00%	0
ATTORNEY GENERAL	0.0	0.00%	0
AUDITOR	0.0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0.0	0.00%	0
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	0.0	0.00%	0
COMMUNITY COLLEGE BD	1,670.6	15.92%	761
CORRECTIONS	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,099.5	10.48%	501
EDUCATION-FARIBAUTL SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	370.5	3.53%	169
ENERGY, ECONOMIC DVL P	602.0	5.74%	274
GOVERNOR	0.0	0.00%	0
HANDICAPPED COUNCIL	0.0	0.00%	0
HEALTH	357.5	3.41%	163
HEALTH LIC BDS			
MEDICAL EXAMINERS	0.0	0.00%	0
NURSING	0.0	0.00%	0
PHARMACY	0.0	0.00%	0
DENTISTRY	0.0	0.00%	0
CHIROPRACTORS	0.0	0.00%	0
PSYCHOLOGY	0.0	0.00%	0
OPTOMETRY	0.0	0.00%	0
NURSING HOME ADM	0.0	0.00%	0
PODIATRY	0.0	0.00%	0
VETERINARY MEDICINE	0.0	0.00%	0
HEARING EXAMINER	0.0	0.00%	0
HIGHER ED COORD BD	0.0	0.00%	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	1,864.5	17.77%	849
HUMAN SERVICES-INSTITUTNS	0.0	0.00%	0
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	0.0	0.00%	0
IRON RANGE RESOURCES	0.0	0.00%	0
JOBS & TRAINING	1,039.0	9.90%	473
LABOR & INDUSTRY	16.0	0.15%	7
LIEUTENANT GOVERNOR	0.0	0.00%	0
MILITARY AFFAIRS	229.5	2.19%	105
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	804.5	7.67%	366
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	0.0	0.00%	0
ARCHITECTS & ENG	0.0	0.00%	0
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	0.0	0.00%	0
PEACE OFFICERS	0.0	0.00%	0
PLANNING	0.0	0.00%	0
POLLUTION CONTROL	216.0	2.06%	98
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	0.0	0.00%	0
PUBLIC SERVICE	0.0	0.00%	0
PUBLIC UTIL COMM	0.0	0.00%	0
RACING COMMISSION	0.0	0.00%	0
REVENUE	0.0	0.00%	0
SECRETARY OF STATE	0.0	0.00%	0
SENTENCE GUIDELINES	0.0	0.00%	0
STATE RETIREMENT	0.0	0.00%	0
STATE UNIV SYSTEM	1,812.4	17.27%	827
TEACHERS RETIREMENT	0.0	0.00%	0
TRANSPORTATION	411.0	3.92%	187
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
UNIV OF MINN	0.0	0.00%	0
VETERANS AFFAIRS	0.0	0.00%	0
WORLD TRADE CENTER	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER	0.0	0.00%	0
TOTAL	10,493.0	100.00%	4,780

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y.1987
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
ADMINISTRATION				
BUILDING CODE	0	0	0	0
BUILDING CONSTRUCTION	0	0	0	0
PLANT MGMT	0	0	0	0
STATE REGISTER & DOCUMENTS	0	0	0	0
MICROGRAPHICS	0	0	0	0
OFFICE EQUIPMENT	0	0	0	0
TELECOMMUNICATIONS	0	0	0	0
MOTOR POOL	0	0	0	0
STATE PRINTER	0	0	0	0
CENTRAL STORES	0	0	0	0
FEDERAL SURPLUS	0	0	0	0
RESOURCE RECOVERY	0	0	0	0
COMMUTER VANS	0	0	0	0
IMB	0	0	0	0
ADDRESSING & INSERT	0	0	0	0
MOVERS & DELIVERY	0	0	0	0
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	0	0	0	0
PROC SUR-LOCAL GOVT	0	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0
STATE SURPLUS	0	0	0	0
MGMT ANALYSIS-SP FD	0	0	0	0
IISAC	0	0	0	0
911 EMERGENCY	0	0	0	0
RISK MANAGEMENT	0	0	0	0
OTHER	0	0	0	0
AGRICULTURE	98	81	17	0
ANIMAL HEALTH BD	0	0	0	0
ARTS BOARD	0	0	0	0
ATTORNEY GENERAL	303	303	0	0
AUDITOR	206	206	0	0
CAPITOL AREA ARCH PLAN BD	0	0	0	0
CHARITABLE GAMBLING	0	0	0	0
COMMERCE	1,044	1,044	0	0
COMMUNITY COLLEGE BD	2,653	1,892	0	761
CORRECTIONS	338	338	0	0
EDUCATION-CENTRAL OFFICE	1,959	1,458	0	501
EDUCATION-FARIBAUT SCHOOLS	0	0	0	0
EDUCATION-VO-TECH	271	102	0	169
ENERGY, ECONOMIC DVLP	426	152	0	274
GOVERNOR	326	326	0	0
HANDICAPPED COUNCIL	175	175	0	0
HEALTH	931	465	303	163
HEALTH LIC BDS				
MEDICAL EXAMINERS	184	184	0	0
NURSING	143	143	0	0
PHARMACY	73	73	0	0
DENTISTRY	68	68	0	0
CHIROPRACTORS	58	58	0	0
PSYCHOLOGY	48	48	0	0
OPTOMETRY	75	75	0	0
NURSING HOME ADM	55	55	0	0
PODIATRY	34	34	0	0
VETERINARY MEDICINE	53	53	0	0
HEARING EXAMINER	0	0	0	0
HIGHER ED COORD BD	135	135	0	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	363	363	0	0
HUMAN RIGHTS	273	273	0	0
HUMAN SERVICES-CENTRAL OFFICE	1,807	729	229	849
HUMAN SERVICES-INSTITUTNS	1,193	1,193	0	0
INDIAN AFFAIRS	0	0	0	0
INVESTMENT BOARD	1,837	1,837	0	0
IRON RANGE RESOURCES	338	338	0	0
JOBS & TRAINING	2,430	1,709	248	473
LABOR & INDUSTRY	372	365	0	7
LIEUTENANT GOVERNOR	102	102	0	0
MILITARY AFFAIRS	105	0	0	105
MUNICIPAL BOARD	99	99	0	0
NATURAL RESOURCES	633	267	0	366
NON-HEALTH LIC BDS				
BOXING	21	21	0	0
BARBERS	43	43	0	0
ELECTRICITY	0	0	0	0
ARCHITECTS & ENG	63	63	0	0
ABSTRACTORS	27	27	0	0
ACCOUNTANCY	32	32	0	0
PEACE OFFICERS	0	0	0	0
PLANNING	0	0	0	0
POLLUTION CONTROL	502	101	303	98
PUB EMP RET ASSN	509	509	0	0
PUBLIC SAFETY	884	884	0	0
PUBLIC SERVICE	0	0	0	0
PUBLIC UTIL COMM	0	0	0	0
RACING COMMISSION	14	14	0	0
REVENUE	1,778	1,778	0	0
SECRETARY OF STATE	211	211	0	0
SENTENCE GUIDELINES	0	0	0	0
STATE RETIREMENT	583	583	0	0
STATE UNIV SYSTEM	1,607	780	0	827
TEACHERS RETIREMENT	430	430	0	0
TRANSPORTATION	1,543	1,356	0	187
TRANSPORTATION REG BD	0	0	0	0
TREASURER	1,186	1,186	0	0
UNIV OF MINN	577	577	0	0
VETERANS AFFAIRS	0	0	0	0
WORLD TRADE CENTER	313	313	0	0
ZOO	366	366	0	0
OTHER	10,652	2,124	8,528	0
TOTAL	40,549	26,141	9,628	4,780

STATE OF MINNESOTA
TREASURER
NATURE AND EXTENT OF SERVICES
INDIRECT DEPARTMENT

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

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

SCHEDULE 28.2
ACTUAL 1987

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL FISCAL YEAR 1987

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFFICE & ADM SVCS	9
GENERAL SERVICES	2
INFORMATION MANAGEMENT	192
AGENCY SERVICES	20

FINANCE

BUDGET	13
ACCOUNTING	31
OTHER	13

EMPLOYEE RELATIONS

MEDIATION SERVICES	0
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LEGISLATIVE AUDIT	1,186
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TREASURER	11
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ATTORNEY GENERAL	4,116
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STATE AUDITOR-SINGLE AUDIT	0
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ISB CREDIT	0
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TOTAL ALLOCATED ADDITIONS	5,600
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TOTAL TO BE ALLOCATED	5,600
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SCHEDULE 28.3
ACTUAL 1987

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	TREASURY	GEN GOV'T
ALLOCATED ADDITIONS	5,600	1,295	4,305
COST BY FUNCTION	5,600	1,295	4,305
ALLOCABLE COSTS	5,600	1,295	4,305
DISALLOWED	(4,305)		(4,305)
NET ALLOCATION	1,295	1,295	0

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	867	0.02%	0
BUILDING CONSTRUCTION	637	0.01%	0
PLANT MGMT	8,900	0.17%	2
STATE REGISTER & DOCUMENTS	4,318	0.08%	1
MICROGRAPHICS	1,585	0.03%	0
ELECTRONIC EQUIPMENT RENTAL	1,872	0.04%	0
TELECOMMUNICATIONS	17,616	0.33%	4
MOTOR POOL	22,669	0.43%	6
STATE PRINTER	14,223	0.27%	3
CENTRAL STORES	18,018	0.34%	4
FEDERAL SURPLUS	1,579	0.03%	0
RESOURCE RECOVERY	371	0.01%	0
COMMUTER VANS	601	0.01%	0
IMB	10,925	0.21%	3
ADDRESSING & INSERT	790	0.01%	0
MOVERS & DELIVERY	974	0.02%	0
CENTRAL MNTNCE REV	1,524	0.03%	0
CAPITOL PARKING	1,882	0.04%	0
PROC SUR-LOCAL GOVT	76	0.00%	0
RECORDS MGMT-LOCAL GOVT	183	0.00%	0
STATE SURPLUS	0	0.00%	0
MGMT ANALYSIS-SP FD	487	0.01%	0
IISAC	78	0.00%	0
911 EMERGENCY	473	0.01%	0
RISK MANAGEMENT	195	0.00%	0
OTHER	7,551	0.14%	2
AGRICULTURE	46,771	0.88%	11
ANIMAL HEALTH BD	2,125	0.04%	1
ARTS BOARD	2,865	0.05%	1
ATTORNEY GENERAL	18,710	0.35%	5
AUDITOR	4,648	0.09%	1
CAPITOL AREA ARCH PLAN BD	726	0.01%	0
CHARITABLE GAMBLING	1,917	0.04%	0
COMMERCE	44,381	0.84%	11
COMMUNITY COLLEGE BD	115,987	2.19%	28
CORRECTIONS	110,987	2.10%	27
EDUCATION-CENTRAL OFFICE	113,480	2.15%	28
EDUCATION-FARIBAULT SCHOOLS	5439	0.10%	1
EDUCATION-VO-TECH	18,144	0.34%	4
ENERGY, ECONOMIC DVL P	33,076	0.63%	8
GOVERNOR	2,932	0.06%	1
HANDICAPPED COUNCIL	1,329	0.03%	0
HEALTH	64,793	1.23%	16
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,648	0.05%	1
NURSING	3,538	0.07%	1
PHARMACY	1,680	0.03%	0
DENTISTRY	1,676	0.03%	0
CHIROPRACTORS	673	0.01%	0
PSYCHOLOGY	958	0.02%	0
OPTOMETRY	460	0.01%	0
NURSING HOME ADM	683	0.01%	0
PODIATRY	290	0.01%	0
VETERINARY MEDICINE	505	0.01%	0
HEARING EXAMINER	5,409	0.10%	1
HIGHER ED COORD BD	127,680	2.42%	31

STATE OF MINNESOTA
TREASURER
SECOND ALLOCATION
DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HIGHER ED FAC AUTH	35	0.00%	0
HOUSING FINANCE	12,750	0.24%	3
HUMAN RIGHTS	2,961	0.06%	1
HUMAN SERVICES-CENTRAL OFFICE	300,291	5.68%	74
HUMAN SERVICES-INSTITUTIONS	87,941	1.66%	22
INDIAN AFFAIRS	1,171	0.02%	0
INVESTMENT BOARD	1,779	0.03%	0
IRON RANGE RESOURCES	19,398	0.37%	5
JOBS & TRAINING	234,975	4.44%	58
LABOR & INDUSTRY	76,365	1.44%	19
LIEUTENANT GOVERNOR	475	0.01%	0
MILITARY AFFAIRS	15,311	0.29%	4
MUNICIPAL BOARD	831	0.02%	0
NATURAL RESOURCES	227,623	4.31%	56
NON-HEALTH LIC BDS			
BOXING	416	0.01%	0
BARBERS	1,174	0.02%	0
ELECTRICITY	3,934	0.07%	1
ARCHITECTS & ENG	2,326	0.04%	1
ABSTRACTORS	145	0.00%	0
ACCOUNTANCY	1,850	0.03%	0
PEACE OFFICERS	1,983	0.04%	0
PLANNING	8,953	0.17%	2
POLLUTION CONTROL	26,466	0.50%	6
PUB EMP RET ASSN	217,818	4.12%	53
PUBLIC SAFETY	427,111	8.08%	105
PUBLIC SERVICE	7,072	0.13%	2
PUBLIC UTIL COMM	1,931	0.04%	0
RACING COMMISSION	3,141	0.06%	1
REVENUE	1,905,450	36.04%	467
SECRETARY OF STATE	9,191	0.17%	2
SENTENCE GUIDELINES	431	0.01%	0
STATE RETIREMENT	178,272	3.37%	44
STATE UNIV SYSTEM	137,090	2.59%	34
TEACHERS RETIREMENT	183,040	3.46%	45
TRANSPORTATION	210,672	3.99%	52
TRANSPORTATION REG BD	424	0.01%	0
UNIV OF MINN	715	0.01%	0
VETERANS AFFAIRS	22,885	0.43%	6
WORLD TRADE CENTER	835	0.02%	0
ZOO	21,724	0.41%	5
OTHER	76,506	1.45%	25
TOTAL	5,286,365	100.00%	1,295

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1987 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA
TREASURER
SECOND ALLOCATION
DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
BUILDING CODE	0	0
BUILDING CONSTRUCTION	0	0
PLANT MGMT	2	2
STATE REGISTER & DOCUMENTS	1	1
MICROGRAPHICS	0	0
ELECTRONICS EQUIPMENT RENTAL	0	0
TELECOMMUNICATIONS	4	4
MOTOR POOL	6	6
STATE PRINTER	3	3
CENTRAL STORES	4	4
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
IMB	3	3
ADDRESSING & INSERT	0	0
MOVERS & DELIVERY	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
STATE SURPLUS	0	0
MGMT ANALYSIS-SF FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MANAGEMENT	0	0
OTHER	2	2
AGRICULTURE	11	11
ANIMAL HEALTH BD	1	1
ARTS BOARD	1	1
ATTORNEY GENERAL	5	5
AUDITOR	1	1
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	11	11
COMMUNITY COLLEGE BD	28	28
CORRECTIONS	27	27
EDUCATION-CENTRAL OFFICE	28	28
EDUCATION-FARIBAULT SCHOOLS	1	1
EDUCATION-VO-TECH	4	4
ENERGY, ECONOMIC DVLP	8	8
GOVERNOR	1	1
HANDICAPPED COUNCIL	0	0
HEALTH	16	16
HEALTH LIC BDS		
MEDICAL EXAMINERS	1	1
NURSING	1	1
PHARMACY	0	0
DENTISTRY	0	0
CHIROPRACTORS	0	0
PSYCHOLOGY	0	0
OPTOMETRY	0	0
NURSING HOME ADM	0	0
PODIATRY	0	0
VETERINARY MEDICINE	0	0
HEARING EXAMINER	1	1
HIGHER ED COORD BD	31	31

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	TOTAL	TREASURER
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	3	3
HUMAN RIGHTS	1	1
HUMAN SERVICES-CENTRAL OFFICE	74	74
HUMAN SERVICES-INSTITUTIONS	22	22
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	5	5
JOBS & TRAINING	58	58
LABOR & INDUSTRY	19	19
LIEUTENANT GOVERNOR	0	0
MILITARY AFFAIRS	4	4
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	56	56
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	1	1
ARCHITECTS & ENG	1	1
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	2	2
POLLUTION CONTROL	6	6
PUB EMP RET ASSN	53	53
PUBLIC SAFETY	105	105
PUBLIC SERVICE	2	2
PUBLIC UTIL COMM	0	0
RACING COMMISSION	1	1
REVENUE	467	467
SECRETARY OF STATE	2	2
SENTENCE GUIDELINES	0	0
STATE RETIREMENT	44	44
STATE UNIV SYSTEM	34	34
TEACHERS RETIREMENT	45	45
TRANSPORTATION	52	52
TRANSPORTATION REG BD	0	0
UNIV OF MINN	0	0
VETERANS AFFAIRS	6	6
WORLD TRADE CENTER	0	0
ZOO	5	5
OTHER	25	25
TOTAL	1,295	1,295

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

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

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

SCHEDULE 29.2
ACTUAL 1987

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL FISCAL YEAR 1987

ALLOCATED ADDITIONS:

ADMINISTRATION

COMM OFF & ADM SVCS	378
GENERAL SERVICES	18
INFORMATION MANAGEMENT	1,589
AGENCY SERVICES	336

FINANCE

BUDGET	315
ACCOUNTING	1,021
OTHER	625

EMPLOYEE RELATIONS

268

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

303

TREASURER

5

ATTORNEY GENERAL

6,048,531

STATE AUDITOR-SINGLE AUDIT

14

ISB CREDIT

(833)

TOTAL ALLOCATED ADDITIONS

6,052,570

TOTAL TO BE ALLOCATED

6,052,570

SCHEDULE 29.3
ACTUAL 1987

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	6,052,570	4,419,004	1,633,566
COST BY FUNCTION	6,052,570	4,419,004	1,633,566
ALLOCABLE COSTS DISALLOWED	6,052,570 (1,633,566)	4,419,004	1,633,566 (1,633,566)
NET ALLOCATION	4,419,004	4,419,004	0

SCHEDULE 29.4
ACTUAL 1987

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
OTHER	241,523	100.00%	4,419,004		4,419,004
TOTAL	241,523	100.00%	4,419,004		4,419,004

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO
CENTRAL SERVICE AGENCIES F.Y. 1987

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 29.5
ACTUAL 1987

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
OTHER	4,419,004	4,419,004
TOTAL	4,419,004	4,419,004