



**State of Minnesota
Department of Finance**

400 Centennial Building
658 Cedar Street
St. Paul, Minnesota 55155
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March 10, 1989

Mr. Ralph A. Detloff, Director
Division of Cost Allocation
Department of Health and Human Services
105 West Adams Street, 23rd Floor
Chicago, IL 60603

Dear Mr. Detloff:

We are enclosing the Minnesota Statewide Cost Allocation Plan for use in fiscal year 1990 beginning July 1, 1989. The plan is submitted for your review in accordance with guidelines relative to Federal Management Circular 74-4.

The 1990 budget plan expenditures are based on the Governor's recommended appropriations to agencies. The roll-forward plan uses 1988 actual expenditures as of the close of the fiscal year.


A schedule has been added for the Department of Administration-Information Policy Office Division. This was previously included with Information Management which is now renamed Intertechnologies Group. 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 services areas as of the close of our fiscal year 1988.

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

We would appreciate the negotiation and approval of the plan by July 1, 1989. 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,

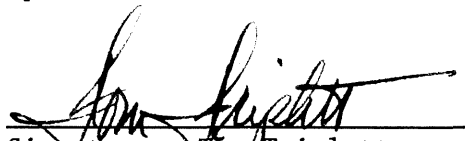

Tom Triplet
Commissioner

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, 1990 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

MARCH 6, 1989

STATE OF MINNESOTA
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F.Y. 1990 BUDGET PLAN

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

	BUILDING CODE & CONST	BUILDING FUND	PLANT MGMT	STATE REG DOCUMENTS	ELECTRNC EQUIP MICROGRPH RENTAL	TELECOMM	MOTOR POOL	STATE PRINTER	CENTRAL STORES	
ADMN-ADMIN MGMT	47,999	49,742	223,221	44,719	24,922	8,900	85,526	111,060	133,630	95,115
ADMN-PROPERTY MGMT	531		14,338	531	1,062	531	531	531	1,593	531
ADMN-INTERTECH GROUP	1,091	1,370	1,853	817	165	37		373	552	175
ADMN-INFORM POLICY OFF	6		151	2,557	107	30	2,504	1,791	126	17
ADMN-OPERATIONS MGMT	697	84	2,009	4,213	218	26	95	262	863	261
ADM-MATERIALS MGMT	2,995	45,011	20,670	2,640	1,484	8,843	717	13,546	2,308	6,268
FIN-FISC MGMT/ADM										
FIN-BUDGET	1,203	2,498	4,830	2,257	897	884	7,551	8,922	5,937	7,807
FIN-ACCOUNTING	2,112	6,309	13,628	7,021	2,555	2,497	28,783	34,983	22,145	29,833
FIN-OTHER	753	898	6,675	1,294	732	493	3,307	4,232	4,882	3,620
EMPLOYEE RELATIONS	6,378	1,488	35,084	4,891	3,402	426	1,701	3,402	14,033	2,977
MEDIATION SVCS	18	7	160	19	15		8	16	61	8
LEGISLATIVE AUDIT										
TREASURER	65	194	420	216	79	77	887	1,078	682	920
ATTY GEN-GEN SUPP										
SINGLE AUDIT		6								
IMB CREDIT	(3)		(68)	(1,151)	(48)	(13)	(1,127)	(806)	(57)	(8)
TOTAL PLAN ALLOCATN	63,845	107,607	322,971	70,024	35,590	22,731	130,483	179,390	186,755	147,524
ROLL FORWARD	(2,271)	92,564	(23,164)	(8,725)	(4,370)	1,129	15,075	(34,955)	(42,425)	(22,400)
PROPOSED COST	61,574	200,171	299,807	61,299	31,220	23,860	145,558	144,435	144,330	125,124

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

	FEDERAL SURPLUS	RESOURCE RECOVERY	AUCTION PROCEEDS CLEARING	COMMUTER VANS	COMPUTER SERVICES	ADDRESS INSERT	MATERIALS TRANSFER	CENTRAL MAINT	CAPITOL PRKNG	PROC LCAL	SUR GOVT
ADMN-ADMIN MGMT	14,635	3,931	1,133	3,280	385,687	10,978	16,834	15,055	20,888	3,420	
ADMN-PROPERTY MGMT					3,186	531	531	531			
ADMN-INTERTECH GROUP	271	52	29	8	11,065		12			93	
ADMN-INFORM POLICY OFF					14					16	
ADMN-OPERATIONS MGMT	229	24	125	12	3,801	84	132	84	228		36
ADM-MATERIALS MGMT	34	4		752	23,780	288	638	113	819		
FIN-FISC MGMT/ADM											
FIN-BUDGET	1,439	152		334	6,969	416	538	789	1,185		140
FIN-ACCOUNTING	2,522	626		808	16,759	1,145	1,643	2,680	3,170		7
FIN-OTHER	461	135	28	196	8,858	624	479	438	631		31
EMPLOYEE RELATIONS	1,488	426	213	213	64,002	1,488	2,339	1,488	2,339		638
MEDIATION SVCS	11				207	7	11	6			2
LEGISLATIVE AUDIT											
TREASURER	78	19		25	516	35	51	83	98		
ATTY GEN-GEN SUPP											
SINGLE AUDIT											
IMB CREDIT					(6)					(7)	
TOTAL PLAN ALLOCATN	21,168	5,369	1,528	5,628	524,838	15,596	23,208	21,267	29,460	4,274	
ROLL FORWARD	2,211	(5,269)		(1,553)	(24,193)	(134)	2,132	(1,450)	(10,602)	(3,928)	
PROPOSED COST	23,379	100	1,528	4,075	500,645	15,462	25,340	19,817	18,858	346	

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

	RCDS LOCAL	MGMT GOV	MGMT SPEC	ANAL FUND	IISAC	911 EMRGNCY	RISK MGMT	VOLUNTEER SERVICES	ADMIN OTHER	AGRICLTRE	ANIMAL HEALTH BD	ARTS BOARD
ADMM-ADMIN MGMT	388	16,891			134	18,353	4,623	2,267	62,332			
ADMM-PROPERTY MGMT		531					531	531		11,683		
ADMM-INTERTECH GROUP		137			239	256,843			54	19,483	1,440	678
ADMM-INFORM POLICY OFF						24	153			1,098	93	1
ADMM-OPERATIONS MGMT	38	178				36	24	24	502	13,061	1,028	143
ADM-MATERIALS MGMT		6			174		650	24	2,077	107,751	1,591	11,902
FIN-FISC MGMT/ADM												
FIN-BUDGET	174	232			150	1,508	353	276	3,857	64,844	3,892	7,890
FIN-ACCOUNTING	146	385			51	5,630	887		3,396	64,340	3,303	4,611
FIN-OTHER	32	153			12	700	96		391	18,861	1,982	894
EMPLOYEE RELATIONS		2,977				638	426	426	213	106,315	7,867	2,551
MEDIATION SVCS		5				3		2		420	35	13
LEGISLATIVE AUDIT									7,942	23,026		19,736
TREASURER	4	12			2	174	27		105	1,983	102	142
ATTY GEN-GEN SUPP												
SINGLE AUDIT										33	4	24
IMB CREDIT						(11)	(69)			(494)	(42)	
TOTAL PLAN ALLOCATN	782	21,507			762	283,898	7,701	3,550	80,869	432,404	21,295	48,585
ROLL FORWARD	126	2,227			955	237,649			(69,810)	(31,071)	(1,752)	21,552
PROPOSED COST	908	23,734			1,717	521,547	7,701	3,550	11,059	401,333	19,543	70,137

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

	AUDITOR	CAP AREA ARCHITECT	COMMERCIAL	COMMUNIC IMP BD	COMM COLL BD	CORRECTNS	DISABLT COUNCIL	EDUC CENT OFF	EDUC FBLT SCHL	EDUC VO-TECH
ADMM-ADMIN MGMT										
ADMM-PROPERTY MGMT	1,062		1,062		9,028	20,711	4,779	7,434	2,655	531
ADMM-INTERTECH GROUP	4,319	144	15,682	48	62,319	45,143	451	23,407	1,749	7,368
ADMM-INFORM POLICY OFF	83		3,644		958	8,028	129	4,367	143	352
ADMM-OPERATIONS MGMT	2,683	110	10,242	16	33,536	25,845	978	26,685	2,338	6,470
ADM-MATERIALS MGMT	3,415	1,467	16,135	216	182,628	158,061	1,536	43,689	13,148	36,132
FIN-FISC MGMT/ADM										
FIN-BUDGET	3,110	882	41,899	624	56,372	124,768	2,365	94,919	10,279	57,266
FIN-ACCOUNTING	7,120	1,365	65,042	604	188,016	173,554	1,810	142,589	9,184	37,023
FIN-OTHER	3,647	323	12,915	77	66,865	76,570	445	26,836	5,757	6,773
EMPLOYEE RELATIONS	26,366	1,063	48,904	213	522,005	423,345	2,977	88,029	41,676	26,366
MEDIATION SVCS	98	6	225	1	2,008	1,902	9	355	210	101
LEGISLATIVE AUDIT		9,323	2,054		249,660	133,721		95,927	22,444	30,197
TREASURER	219	42	2,004	18	5,792	5,347	56	5,612	283	1,141
ATTY GEN-GEN SUPP										
SINGLE AUDIT					158	72		6,162	3	741
IMB CREDIT	(37)		(1,640)		(431)	(3,613)	(58)	(1,965)	(65)	(158)
TOTAL PLAN ALLOCATN	52,085	14,725	218,168	1,817	1,378,914	1,193,454	15,477	564,046	109,804	210,303
ROLL FORWARD	(18,087)	10,507	(47,301)		(36,699)	47,073	(10,324)	(89,839)	14,855	40,746
PROPOSED COST	33,998	25,232	170,867	1,817	1,342,215	1,240,527	5,153	474,207	124,659	251,049

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

	MEDICAL HEALTH	NURSING EXAMNR BD	PHARMACY BOARD	DENTISTRY BOARD	CHROPRCTR BOARD	PSYCHOLGY BOARD	OPTOMETRY BOARD	NURSING SOC HOME BD	WRK & MNTL HLTH
ADMM-ADMIN MGMT									
ADMM-PROPERTY MGMT	5,842	1,593			531	531			
ADMM-INTERTECH GROUP	44,210	579	707	279	528	101	56	51	115
ADMM-INFORM POLICY OFF	4,171	979	628	232		53			
ADMM-OPERATIONS MGMT	12,635	791	2,614	84	371	60	48	12	24
ADM-MATERIALS MGMT	106,517	2,937	993	254	1,338	1,050	222	172	176
FIN-FISC MGMT/ADM									
FIN-BUDGET	95,015	8,042	7,815	4,222	4,916	2,929	2,672	1,357	1,881
FIN-ACCOUNTING	102,972	4,972	4,735	2,482	2,934	1,461	1,562	704	956
FIN-OTHER	31,696	923	974	416	437	228	249	106	152
EMPLOYEE RELATIONS	203,062	4,891	4,678	1,488	1,488	1,063	850	213	426
MEDIATION SVCS	778	17	18	5	4	3	3	1	1
LEGISLATIVE AUDIT	14,696	709	509	509	509	509	509	509	509
TREASURER	3,172	154	146	77	90	45	49	21	29
ATTY GEN-GEN SUPP									
SINGLE AUDIT	1,826								
IMB CREDIT	(1,877)	(440)	(283)	(105)		(24)			
TOTAL PLAN ALLOCATN	624,715	26,147	23,534	9,943	13,146	8,009	6,220	3,146	4,269
ROLL FORWARD	(77,662)	(5,933)	1,792	(6,659)	(5,291)	(724)	(3,324)	(3,171)	(3,638)
PROPOSED COST	547,053	20,214	25,326	3,284	7,855	7,285	2,896	(25)	631

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

	SOC LIC BD	WRK MARR & THERAPY BD	FAM UNLIC BD HLTH	MNTL PROV BD BOARD	PODIATRY BOARD	VET MED BOARD	HEARING EXAMINER	HIGHER ED COORD BD	HIGHER ED FAC AUTH	HOUSING FINANCE
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT			531	531		531	2,124	1,593		1,593
ADMN-INTERTECH GROUP	10	12	13	22	90	4,695	2,552			15,857
ADMN-INFORM POLICY OFF					73	73				1,328
ADMN-OPERATIONS MGMT	12	12	12		12	951	7,039	36		4,984
ADM-MATERIALS MGMT	54	54	54	109	230	8,032	15,626	18		6,765
FIN-FISC MGMT/ADM										
FIN-BUDGET	685	995	877	818	1,815	3,929	23,210	175		12,369
FIN-ACCOUNTING	177	379	302	354	913	9,494	19,161	43		16,239
FIN-OTHER	22	43	36	38	134	2,653	7,776	59		5,583
EMPLOYEE RELATIONS	213	213	213		213	16,585	17,223	638		28,492
MEDIATION SVCS					1	29	40	1		105
LEGISLATIVE AUDIT				509	509		37,221			182
TREASURER	5	12	9	11	28	292	5,746	1		500
ATTY GEN-GEN SUPP										
SINGLE AUDIT							86			2,452
IMB CREDIT					(33)	(33)				(598)
TOTAL PLAN ALLOCATN	1,178	2,251	2,047	1,861	4,516	48,824	137,273	971		95,851
ROLL FORWARD				(911)	(2,372)	1,511	8,480	(80)		(41,645)
PROPOSED COST	1,178	2,251	2,047	950	2,144	50,335	145,753	891		54,206

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	HUMAN RIGHTS	HUMAN SVC CENT OFF	HUMAN SVCS INST	INDIAN AFFAIRS	INVTMNT BOARD	IRON RNGE RESOURCES	JOBS & TRAINING	LABOR & INDUSTRY	MILITARY AFFAIRS	MUNICPL BOARD
ADMM-ADMIN MGMT										
ADMM-PROPERTY MGMT	3,718	33,455	4,248	1,593	531	1,062	48,855	8,497	1,062	
ADMM-INTERTECH GROUP	7,505	59,512	52,531	516	1,314	8,193	126,359	56,351	40,030	1,161
ADMM-INFORM POLICY OFF	338	352,591	284	3		55	35,918	742	202	
ADMM-OPERATIONS MGMT	2,017	76,215	67,291	106	435	1,050	25,730	13,102	4,070	112
ADM-MATERIALS MGMT	3,318	98,424	159,199	866	1,616	27,265	200,272	36,985	9,853	1,485
FIN-FISC MGMT/ADM										
FIN-BUDGET	5,183	130,813	99,494	3,248	5,550	20,609	88,886	42,843	21,117	1,112
FIN-ACCOUNTING	3,698	156,056	140,325	1,666	4,130	27,250	358,019	73,248	25,105	1,211
FIN-OTHER	2,128	48,622	228,536	403	1,099	6,048	97,384	19,346	14,078	247
EMPLOYEE RELATIONS	16,372	217,308	1,196,467	1,488	5,315	18,712	447,373	77,184	72,507	850
MEDIATION SVCS	66	838	6,242	6	15	106	1,977	311	358	1
LEGISLATIVE AUDIT	335	128,665	68,605		128,978	19,736	117,895	18,777	24,161	
TREASURER	114	14,018	4,323	52	127	840	11,030	2,257	773	37
ATTY GEN-GEN SUPP										
SINGLE AUDIT	15	41,642	10	2		9	8,668	96	375	
IMB CREDIT	(152)	(158,670)	(128)	(1)		(25)	(16,164)	(334)	(91)	
TOTAL PLAN ALLOCATN	44,655	1,199,489	2,027,427	9,948	149,110	130,910	1,552,202	349,405	213,600	6,216
ROLL FORWARD	(12,086)	322,331	(168,842)	(645)	(9,138)	775	(271,614)	(61,316)	(2,052)	(509)
PROPOSED COST	32,569	1,521,820	1,858,585	9,303	139,972	131,685	1,280,588	288,089	211,548	5,707

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

	NATURAL RESOURCES	BOXING BOARD	BARBERS BOARD	ELCTRCTY BOARD	ARCH-ENG BOARD	ABSTCTRS BOARD	ACCNTNCY BOARD	PEACE OFF BOARD	PLANNING	POLLUTN CONTROL
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT	26,021			1,062					4,779	6,904
ADMN-INTERTECH GROUP	103,626	55	71	2,556	167		128	478	4,876	26,546
ADMN-INFORM POLICY OFF	24,428		2	890	412		374	14	518	896
ADMN-OPERATIONS MGMT	53,407	43	230	238	84	18	709	531	4,136	10,016
ADM-MATERIALS MGMT	303,149	56	228	5,319	523	109	862	713	14,225	60,427
FIN-FISC MGMT/ADM										
FIN-BUDGET	291,333	648	1,301	4,242	2,440	386	2,123	970	12,074	57,897
FIN-ACCOUNTING	406,872	646	1,777	6,165	3,514	189	3,204	2,980	15,667	50,558
FIN-OTHER	141,672	123	267	1,162	521	20	455	512	4,678	21,821
EMPLOYEE RELATIONS	393,365	426	638	4,253	1,488		1,063	2,339	25,728	158,409
MEDIATION SVCS	2,591	2	2	15	4		3		100	557
LEGISLATIVE AUDIT	53,481			2,962					32,258	7,215
TREASURER	12,535	20	55	190	108	6	99	92	483	1,557
ATTY GEN-GEN SUPP										
SINGLE AUDIT	590								311	497
IMB CREDIT	(10,993)		(1)	(401)	(185)		(168)	(6)	(233)	(404)
TOTAL PLAN ALLOCATN	1,802,077	2,019	4,570	28,653	9,076	728	8,852	8,623	119,600	402,896
ROLL FORWARD	203,944	(910)	(2,185)	1,999	(741)	(359)	345	135	13,903	(47,344)
PROPOSED COST	2,006,021	1,109	2,385	30,652	8,335	369	9,197	8,758	133,503	355,552

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

	PUB EMP RET ASSN	PUBLIC SAFETY	PUBLIC SERVICE	PUBLIC UTIL COMM	RACING COMM	REVENUE	SECRTY OF STATE	STATE RETRMNT	STATE UNIV SYST
ADMIN-ADMIN MGMT									
ADMIN-PROPERTY MGMT	1,062	57,352	531	1,062	531	16,462	2,124	531	21,772
ADMIN-INTERTECH GROUP	2,158	82,595	8,101	1,344	557	51,795	5,589	488	170,404
ADMIN-INFORM POLICY OFF	3,024	263,979	163	44	1,597	369,530	2,690	16,046	1,302
ADMIN-OPERATIONS MGMT	14,653	131,248	3,202	895	132	106,714	5,124	5,265	52,583
ADM-MATERIALS MGMT	7,763	156,957	22,346	2,157	2,580	53,999	6,475	2,179	253,147
FIN-FISC MGMT/ADM									
FIN-BUDGET	8,068	161,869	14,832	2,708	4,328	84,489	7,870	7,192	59,893
FIN-ACCOUNTING	7,818	654,121	16,652	2,550	4,749	74,932	18,766	6,026	217,665
FIN-OTHER	2,714	123,538	5,554	1,147	765	38,865	3,728	1,827	118,907
EMPLOYEE RELATIONS	15,096	394,216	30,194	8,292	2,126	265,149	12,971	8,505	868,804
MEDIATION SVCS	61	1,687	130	30	13	1,145	49	35	4,058
LEGISLATIVE AUDIT	34,058	47,375	22,026	16,574		96,029	727	43,035	126,314
TREASURER	10,295	20,365	513	79	147	119,616	578	8,548	6,706
ATTY GEN-GEN SUPP									
SINGLE AUDIT		610	135						175
INB CREDIT	(1,361)	(118,794)	(73)	(20)	(719)	(166,294)	(1,211)	(7,221)	(586)
TOTAL PLAN ALLOCATN	105,409	1,977,118	124,306	36,862	16,806	1,112,431	65,480	92,456	1,901,144
ROLL FORWARD	(29,182)	98,222	46,905	13,979	3,343	132,435	(7,587)	2,589	(224,685)
PROPOSED COST	76,227	2,075,340	171,211	50,841	20,149	1,244,866	57,893	95,045	1,676,459

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN

ALLOCATED COST BY DEPARTMENT

	TEACHRS	TRADE & RETRNMT	ECON DEV	TRANSPRTN	TRANSPRTN	VETERANS REG BD	WKRKS AFFAIRS	COMP CT OF APPLS	ZOO	OTHER	TOTAL
ADMM-ADMIN NGMT											1,405,663
ADMM-PROPERTY NGMT	1,062	10,089		18,586		1,593	2,124	4,248	22,309		404,121
ADMM-INTERTECH GROUP	1,498	21,309		132,743	164	5,126	276	5,005	78,385		1,586,883
ADMM-INFORM POLICY OFF	4,089	765		95,703		79	73	285	4,783		1,215,748
ADMM-OPERATIONS NGMT	8,061	28,843		71,529	317	8,196	303	2,052	18,071		883,905
ADM-MATERIALS NGMT	1,805	61,509		515,742	202	15,772	1,783	6,394	55,679		2,947,605
FIN-FISC NGMT/ADM											0
FIN-BUDGET	3,722	38,864		129,685	377	24,812	619	20,790	94,415		2,161,626
FIN-ACCOUNTING	3,787	46,393		325,574	552	35,797	1,096	33,151	96,884		3,887,188
FIN-OTHER	1,747	10,466		198,208	60	17,200	460	8,733	27,382		1,464,083
EMPLOYEE RELATIONS	12,332	47,629		1,024,449	2,126	139,060	3,190	36,572	140,971		7,386,752
MEDIATION SVCS	44	239		5,245	4	494	4	189	70		33,649
LEGISLATIVE AUDIT	32,386	33,069		115,447		91,558	163	1,599	194,598		2,109,445
TREASURER	6,527	1,429		10,031	17	1,103	33	1,022	4,353		279,061
ATTY GEN-GEN SUPP									5,342,582		5,342,582
SINGLE AUDIT		647		12,321		102			208		77,980
IMB CREDIT	(1,840)	(344)		(43,067)		(36)	(33)	(128)	(2,148)		(547,101)
TOTAL PLAN ALLOCATN	75,220	300,907		2,612,196	3,819	340,856	10,091	119,912	6,078,542		30,639,190
ROLL FORWARD	(16,337)	(52,800)		(58,518)	(2,725)	60,988		(34,194)	(804,427)		(1,047,451)
PROPOSED COST	58,883	248,107		2,553,678	1,094	401,844	10,091	85,718	5,274,115		29,591,739

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	4.6 ADMN INTERTECH	5.5 ADMN INFO POL OFF	6.6 ADMN OPER MGMT	7.6 ADMN MTLS MGMT	8.5 FINANCE FIS MGT/ADM
DEPARTMENTS								
EQUIPMENT USE CHG	(307,681)							
ADMN-ADMN MGMT	11,109	(2,534,729)						
ADMN-PROPERTY MGMT	10,502	50,622	(2,157,146)					
ADMN-INTERTECH GROUP	52,692	47,784	1,046	(1,783,548)				
ADMN-INFORM POLICY OFF	258	29,064	523	131	(1,574,656)			
ADMN-OPERATIONS MGMT	6,316	147,934	2,616	788	161	(1,448,959)		
ADMN-MATERIALS MGMT	5,892	63,429	3,139	14,878	29,055	2,967	(3,010,908)	
FIN-FISC MGMT/ADM	42,781		2,093	34,864	101,641	12,746	11,579	(1,413,238)
FIN-BUDGET								364,016
FIN-ACCOUNTING								578,143
FIN-OTHER								321,190
EMPLOYEE RELATIONS	22,330		2,093	5,560	63,229	6,369	10,723	
MEDIATION SVCS	19,359		2,093	1,819	115	854	4,692	
LEGISLATIVE AUDIT	23,625		523	5,841	5,417	1,248	1,071	
TREASURER	16,441		523	4,527		244	1,587	
ATTY GEN-GEN SUPP	96,376		6,802	38,417	1,627	8,030	26,083	
SINGLE AUDIT								
INTERTECHNOLOGY CREDIT								
ADMN-ADMN MGMT		73,938	4,186	3,993	1,836	1,263	3,427	
ADMN-PROPERTY MGMT			1,570	1,559	259	691	4,873	
ADMN-INTERTECH GROUP				11,421	2,066	524	5,977	
ADMN-INFORM POLICY OFF					393	297	2,584	
ADMN-OPERATIONS MGMT						876	4,279	
ADMN-MATERIALS MGMT							2,531	
FIN-FISC MGMT/ADM								149,889
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
TREASURER								
ATTY GEN-GEN SUPP								
SINGLE AUDIT								
ADMINISTRATION								
BLDG CODE & CONT CRD		41,421	523	1,067	6	668	2,978	
BUILDING FUND		42,846		1,340		80	44,765	
PLANT MANAGEMENT		193,057	14,127	1,813	150	1,923	20,557	
STATE REG-DOCUMENTS		38,751	523	799	2,534	4,034	2,625	
MICROGRAPHICS		21,572	1,046	162	106	209	1,476	
ELECT EQUIP RENT		7,731	523	36	30	25	8,795	
TELECOMMUNICATIONS		74,378	523		2,481	91	713	
MOTOR POOL		96,542	523	365	1,775	251	13,472	
STATE PRINTER		115,816	1,570	540	125	827	2,295	

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	4.6 ADMN INTERTECH	5.5 ADMN INFO POL OFF	6.6 ADMN OPER MGMT	7.6 ADMN MTLS MGMT	8.5 FINANCE FIS MGT/ADM
DEPARTMENTS								
CENTRAL STORES		82,679	523	171	17	250	6,234	
FEDERAL SURPLUS		12,685		265		219	34	
RESOURCE RECOVERY		3,406		51		23	4	
AUCT PROC-CLRNG ACCT		979		28		119		
COMMUTER VANS		2,848		8		11	748	
COMPUTER SERVICES		333,452	3,139	10,824	14	3,639	23,651	
ADDRESS & INSERT		9,502	523			80	287	
MATERIALS TRANSFER		14,570	523	12		126	634	
CENTRAL MNTNCE REV		13,051	523			80	112	
CAPITOL PARKING		18,098		91	16	218	815	
PROC SUR-LOCAL GOVT		2,954				34		
RECDs MGMT-LOCAL GOVT		338				36		
MGMT ANAL-SPEC FD		14,597	523	134		171	6	
IISAC		117		234			173	
911 EMERGENCY		15,951		251,240	24	34		
RISK MGMT		4,010	523		152	23	646	
VOLUNTEER SERVICES		1,958	523			23	24	
OTHER		53,667		53		480	2,066	
AGRICULTURE			11,511	19,058	1,088	12,506	107,162	
ANIMAL HEALTH BOARD				1,409	92	984	1,583	
ARTS BOARD				663	1	137	11,837	
AUDITOR			1,046	4,225	82	2,569	3,397	
CAPITOL AREA ARCH PLAN				141		105	1,459	
COMMERCE			1,046	15,340	3,611	9,807	16,047	
COMMUNIC IMPAIRED BD				47		15	215	
COMMUNITY COLLEGE BD			8,895	60,959	949	32,111	181,631	
CORRECTIONS			20,406	44,158	7,955	24,746	157,197	
DISABILITY COUNCIL			4,709	441	128	937	1,528	
EDUCATION-CENT OFF			7,325	22,896	4,327	25,552	43,450	
EDUCATN-FARIBLT SCHLS			2,616	1,711	142	2,239	13,077	
EDUCATION-VO-TECH			523	7,207	349	6,195	35,935	
HEALTH			5,756	43,245	4,133	12,098	105,935	
HEALTH LIC BDS								
MEDICAL EXAMINERS			1,570	566	970	757	2,921	
NURSING				691	622	2,503	988	
PHARMACY				273	230	80	253	
DENTISTRY			523	516		355	1,331	
CHIROPRACTORS			523	99	53	57	1,044	
PSYCHOLOGY				55		46	221	
OPTOMETRY				50		11	171	
NURSING HOME ADM				112		23	175	
SOC WK & MNTL HLTH				26		57	108	
SOC WK LICENSE BD				10		11	54	
MARR & FAM THERAPY BD			523	12		11	54	
UNLIC MNTL HLTH PROV BD			523	13		11	54	
PODIATRY				22			108	
VETRNRY MEDICINE			523	88	72	11	229	
HEARING EXAMINER			2,093	4,593	72	910	7,988	

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	9.7 FINANCE BUDGET	10.5 FINANCE ACCOUNTING	11.7 FINANCE OTHER	12.5 EMPLOYEE RELATIONS	13.5 MEDIATN SVCS	14.6 LEGIS AUDITOR	15.5 TREASURER	16.5 ATTORNEY GENERAL
DEPARTMENTS								
EQUIPMENT USE CHG								
ADMN-ADMN MGMT								
ADMN-PROPERTY MGMT								
ADMN-INTERTECH GROUP								
ADMN-INFORM POLICY OFF								
ADMN-OPERATIONS MGMT								
ADMN-MATERIALS MGMT								
FIN-FISC MGMT/ADM								
FIN-BUDGET	(2,703,464)							
FIN-ACCOUNTING		(4,220,899)						
FIN-OTHER			(2,281,340)					
EMPLOYEE RELATIONS	28,243	91,006	13,208	(12,380,493)				
MEDIATION SVCS	1,906	2,446	812	5,506	(1,653,158)			
LEGISLATIVE AUDIT	2,248	2,577	1,922	15,248		(3,264,256)		
TREASURER	1,296	3,097	579	2,541	8	27,367	(678,698)	
ATTY GEN-GEN SUPP	17,035	31,207	11,770	72,852	104	107	993	(19,512,419)
SINGLE AUDIT								
INTERTECHNOLOGY CREDIT								
ADMN-ADMN MGMT	3,895	3,866	1,488	11,013	32	123,187	123	146,175
ADMN-PROPERTY MGMT	3,579	2,582	987	7,624	29		82	
ADMN-INTERTECH GROUP	2,046	3,420	1,165	5,930	37		109	
ADMN-INFORM POLICY OFF	283	606	249	5,506	9		19	
ADMN-OPERATIONS MGMT	5,331	20,071	2,881	6,142	20		639	
ADMN-MATERIALS MGMT	1,453	2,102	1,563	11,013	50		67	
FIN-FISC MGMT/ADM	13,280	43,714	9,371	27,955	82	36,626	1,391	16,387
FIN-BUDGET						3,790		
FIN-ACCOUNTING						65,748		
FIN-OTHER						75,626		
EMPLOYEE RELATIONS				38,332	27	6,797	2,897	22,754
MEDIATION SVCS							78	353
LEGISLATIVE AUDIT						60,139	82	23
TREASURER							99	5,976
ATTY GEN-GEN SUPP								6,508,770
SINGLE AUDIT								
ADMINISTRATION								
BLDG CODE & CONT CRD	1,167	2,023	709	6,353	18		64	
BUILDING FUND	2,421	6,043	845	1,482	7		192	
PLANT MANAGEMENT	4,678	13,053	6,284	34,944	160		416	
STATE REG-DOCUMNTS	2,186	6,725	1,218	4,871	19		214	
MICROGRAPHICS	869	2,447	689	3,388	15		78	
ELECT EQUIP RENT	856	2,392	464	424			76	
TELECOMMUNICATIONS	7,307	27,568	3,112	1,694	8		878	
MOTOR POOL	8,631	33,506	3,983	3,388	16		1,067	
STATE PRINTER	5,745	21,210	4,595	13,977	61		675	

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	9.7 FINANCE BUDGET	10.5 FINANCE ACCOUNTING	11.7 FINANCE OTHER	12.5 EMPLOYEE RELATIONS	13.5 MEDIATN SVCS	14.6 LEGIS AUDITOR	15.5 TREASURER	16.5 ATTORNEY GENERAL
CENTRAL STORES	7,554	28,574	3,406	2,965	8		910	
FEDERAL SURPLUS	1,396	2,416	434	1,482	11		77	
RESOURCE RECOVERY	147	600	127	424			19	
AUCT PROC-CLRNG ACCT			26	212				
COMMUTER VANS	324	774	185	212			25	
COMPUTER SERVICES	6,754	16,052	8,339	63,746	207		511	
ADDRESS & INSERT	403	1,097	588	1,482	7		35	
MATERIALS TRANSFER	521	1,574	450	2,330	11		50	
CENTRAL MNTNCE REV	764	2,567	412	1,482	6		82	
CAPITOL PARKING	1,148	3,036	594	2,330			97	
PROC SUR-LOCAL GOVT	136	7	29	635	2			
RECDS MGMT-LOCAL GOV	169	140	30				4	
MGMT ANAL-SPEC FD	225	369	144	2,965	5		12	
IISAC	146	49	12				2	
911 EMERGENCY	1,459	5,392	659	635	3		172	
RISK MGMT	342	850	90	424			27	
VOLUNTEER SERVICES	268			424	2			
OTHER	3,745	3,253	368	212		7,776	104	
AGRICULTURE	63,736	61,624	17,754	105,890	420	22,545	1,962	
ANIMAL HEALTH BOARD	3,820	3,164	1,866	7,836	35		101	
ARTS BOARD	7,706	4,416	842	2,541	13	19,324	141	
AUDITOR	3,014	6,819	3,434	26,261	98		217	
CAPITOL AREA ARCH PLAN	856	1,307	304	1,059	6	9,128	42	
COMMERCE	41,257	62,297	12,155	48,709	225	2,011	1,983	
COMMUNIC IMPAIRED BD	611	579	72	212	1		18	
COMMUNITY COLLEGE BD	54,506	180,080	62,941	519,919	2,007	244,602	5,732	
CORRECTIONS	120,834	166,228	72,078	421,653	1,901	130,927	5,291	
DISABILITY COUNCIL	2,312	1,734	418	2,965	9		55	
EDUCATION-CENT OFF	91,997	136,570	25,258	87,677	355	93,975	5,553	
EDUCATN-FARIBLT SCHLS	9,974	8,796	5,419	41,509	210	21,975	280	
EDUCATION-VO-TECH	56,272	35,460	6,374	26,261	101	29,583	1,129	
HEALTH	92,092	98,626	29,835	202,250	778	14,400	3,139	
HEALTH LIC BDS								
MEDICAL EXAMINERS	7,990	4,762	868	4,871	17	694	152	
NURSING	7,762	4,535	917	4,659	18	498	144	
PHARMACY	4,190	2,377	391	1,482	5	498	76	
DENTISTRY	4,881	2,810	411	1,482	4	498	89	
CHIROPRACTORS	2,898	1,399	215	1,059	3	498	45	
PSYCHOLOGY	2,652	1,496	234	847	3	498	48	
OPTOMETRY	1,343	674	100	212	1	498	21	
NURSING HOME ADM	1,861	916	143	424	1	498	29	
SOC WK & MNTL HLTH	684	261	36	1,059	3		8	
SOC WK LICENSE BD	672	170	21	212			5	
MARR & FAM THERAPY B	980	363	41	212			12	
UNLIC MNTL HLTH PROV	863	289	34	212			9	
PODIATRY	807	339	36			498	11	
VETRNRY MEDICINE	1,796	874	126	212	1	498	28	
HEARING EXAMINER	3,826	9,093	2,497	16,519	29		289	

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	9.7 FINANCE BUDGET	10.5 FINANCE ACCOUNTING	11.7 FINANCE OTHER	12.5 EMPLOYEE RELATIONS	13.5 MEDIATM SVCS	14.6 LEGIS AUDITOR	15.5 TREASURER	16.5 ATTORNEY GENERAL
DEPARTMENTS								
HIGHER ED COORD BD	22,875	18,352	7,320	17,154	40	36,447	5,686	
HIGHER ED FAC AUTH	171	41	56	635	1		1	
HOUSING FINANCE	12,035	15,554	5,256	28,378	105	178	495	
HUMAN RIGHTS	5,065	3,542	2,003	16,307	66	329	113	
HUMAN SVCS-CENT OFF	128,062	149,469	45,773	216,439	838	126,050	13,872	
HUMAN SVCS-INST	96,946	134,402	215,154	1,191,685	6,239	67,172	4,278	
INDIAN AFFAIRS	3,169	1,596	379	1,482	6		51	
INVESTMENT BOARD	5,389	3,956	1,035	5,294	15	126,283	126	
IRON RANGE RESRCS	19,998	26,100	5,693	18,637	106	19,324	831	
JOBS & TRAINING	85,499	342,907	91,665	445,585	1,976	115,504	10,915	
LABOR & INDUSTRY	41,699	70,156	18,210	76,876	311	18,394	2,233	
MILITARY AFFAIRS	20,708	24,045	13,253	72,217	358	23,659	765	
MUNICIPAL BOARD	1,090	1,160	232	847	1		37	
NATURAL RESOURCES	282,664	389,698	133,357	391,793	2,590	52,394	12,404	
NON-HEALTH LIC BDS								
BOXING	635	619	116	424	2		20	
BARBERS	1,279	1,702	252	635	2		54	
ELECTRICITY	4,174	5,905	1,094	4,236	15	2,900	188	
ARCHITECTS & ENG	2,400	3,366	491	1,482	4		107	
ABSTRACTORS	376	181	19				6	
ACCOUNTANCY	2,089	3,069	429	1,059	3		98	
PEACE OFFICERS	934	2,854	482	2,330			91	
PLANNING	11,717	15,006	4,404	25,625	100	31,584	478	
POLLUTION CONTROL	56,211	48,424	20,541	157,776	557	7,064	1,541	
PUB EMP RET ASSN	7,971	7,488	2,555	15,036	61	33,346	10,188	
PUBLIC SAFETY	155,534	626,511	116,270	392,640	1,686	46,391	20,153	
PUBLIC SERVICE	14,552	15,949	5,228	30,073	130	21,566	508	
PUBLIC UTIL COMM	2,653	2,442	1,080	8,259	30	16,228	78	
RACING COMMISSION	4,193	4,549	720	2,118	13		145	
REVENUE	82,667	71,769	36,586	264,089	1,144	94,023	118,368	
SECRETARY OF STATE	7,627	17,974	3,509	12,919	49	712	572	
STATE RETIREMENT	7,090	5,772	1,720	8,471	35	42,136	8,459	
STATE UNIV SYST	57,884	208,477	111,935	865,332	4,056	123,755	6,636	
TEACHERS RETIREMENT	3,680	3,627	1,645	12,283	44	31,709	6,459	
TRADE & ECON DEV	37,810	44,435	9,851	47,439	239	32,389	1,414	
TRANSPORTATION	125,154	311,832	186,590	1,020,355	5,243	113,060	9,926	
TRANSPORTATION REG BD	365	529	56	2,118	4		17	
VETERANS AFFAIRS	24,245	34,286	16,191	138,504	494	89,664	1,091	
WKRS COMP CT OF APPLS	602	1,050	433	3,177	4	160	33	
ZOO	20,167	31,752	8,220	36,426	189	1,566	1,011	
OTHER	91,948	92,791	25,766	140,408	68	190,536	4,306	1,206,428
DIRECT BILLINGS				4,198,168				4,485,729
GENERAL GOV'T	521,989	291,093	857,164	615,435	1,619,126	798,924	395,969	7,119,824
TOTAL	0	0	0	0	0	0	0	0

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	17.5 STATE AUD SINGLE AUD	H-8 IMB CREDIT	18.6 ADMN ADMN MGMT	19.5 ADMN PROP MGMT	20.6 ADMN INTERTECH	21.5 ADMN INFO POL	22.6 ADMN OPER MGMT	23.6 ADMN MTLS MGMT	24.5 FINANCE FIS MGT/ADM
DEPARTMENTS									
EQUIPMENT USE CHG									
ADMN-ADMN MGMT									
ADMN-PROPERTY MGMT									
ADMN-INTERTECH GROUP									
ADMN-INFORM POLICY OFF									
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	(78,000)								
INTERTECHNOLOGY CREDIT		640,563							
ADMN-ADMN MGMT		(834)	(377,588)						
ADMN-PROPERTY MGMT		(118)	8,041	(31,758)					
ADMN-INTERTECH GROUP		(939)	7,613	16	(39,385)				
ADMN-INFORM POLICY OFF		(178)	4,596	8	3	(14,375)			
ADMN-OPERATIONS MGMT		(73)	23,790	39	18	1	(64,014)		
ADMN-MATERIALS MGMT		(13,195)	10,049	47	332	266	131	(16,409)	
FIN-FISC MGMT/ADM		(46,159)		31	778	931	565	63	(254,904)
FIN-BUDGET									73,447
FIN-ACCOUNTING									116,651
FIN-OTHER									64,806
EMPLOYEE RELATIONS		(28,715)		31	124	579	283	59	
MEDIATION SVCS		(52)		31	41	1	38	26	
LEGISLATIVE AUDIT		(2,460)		8	130	50	56	6	
TREASURER				8	101		11	9	
ATTY GEN-GEN SUPP	20	(739)		102	858	15	356	143	
SINGLE AUDIT									
ADMINISTRATION									
BLDG CODE & CONT CRD		(3)	6,578	8	24		29	17	
BUILDING FUND	6		6,896		30		4	246	
PLANT MANAGEMENT		(68)	30,164	211	40	1	86	113	
STATE REG-DOCUMNTS		(1,151)	5,968	8	18	23	179	15	
MICROGRAPHICS		(48)	3,350	16	3	1	9	8	
ELECT EQUIP RENT		(13)	1,169	8	1		1	48	
TELECOMMUNICATIONS		(1,127)	11,148	8		23	4	4	
MOTOR POOL		(806)	14,518	8	8	16	11	74	
STATE PRINTER		(57)	17,814	23	12	1	36	13	

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	17.5 STATE AUD SINGLE AUD	H-8 INB CREDIT	18.6 ADMN ADMN MGMT	19.5 ADMN PROP MGMT	20.6 ADMN INTERTECH	21.5 ADMN INFO POL	22.6 ADMN OPER MGMT	23.6 ADMN MTLS MGMT	24.5 FINANCE FIS MGT/ADM
CENTRAL STORES		(8)	12,436	8	4		11	34	
FEDERAL SURPLUS			1,950		6		10		
RESOURCE RECOVERY			525		1		1		
AUCT PROC-CLRMG ACCT			154		1		6		
COMMUTER VANS			432				1	4	
COMPUTER SERVICES		(6)	52,235	47	241		162	129	
ADDRESS & INSERT			1,476	8			4	1	
MATERIALS TRANSFER			2,264	8			6	4	
CENTRAL MNTNCE REV			2,004	8			4	1	
CAPITOL PARKING		(7)	2,790		2		10	4	
PROC SUR-LOCAL GOVT			466				2		
RECDs MGMT-LOCAL GOV			50				2		
MGMT ANAL-SPEC FD			2,294	8	3		7		
IISAC			17		5			1	
911 EMERGENCY		(11)	2,402		5,603		2		
RISK MGMT		(69)	613	8		1	1	4	
VOLUNTEER SERVICES			309	8			1		
OTHER			8,665		1		22	11	
AGRICULTURE	33	(494)		172	425	10	555	589	
ANIMAL HEALTH BOARD	4	(42)			31	1	44	8	
ARTS BOARD	24				15		6	65	
AUDITOR		(37)		16	94	1	114	18	
CAPITOL AREA ARCH PLAN					3		5	8	
COMMERCE		(1,640)		16	342	33	435	88	
COMMUNIC IMPAIRED BD					1		1	1	
COMMUNITY COLLEGE BD	158	(431)		133	1,360	9	1,425	997	
CORRECTIONS	72	(3,613)		305	985	73	1,099	864	
DISABILITY COUNCIL		(58)		70	10	1	41	8	
EDUCATION-CENT OFF	6,162	(1,965)		109	511	40	1,133	239	
EDUCATN-FARIBLT SCHLS	3	(65)		39	38	1	99	71	
EDUCATION-VO-TECH	741	(158)		8	161	3	275	197	
HEALTH	1,826	(1,877)		86	965	38	537	582	
HEALTH LIC BDS									
MEDICAL EXAMINERS		(440)		23	13	9	34	16	
NURSING		(283)			16	6	111	5	
PHARMACY		(105)			6	2	4	1	
DENTISTRY				8	12		16	7	
CHIROPRACTORS		(24)		8	2		3	6	
PSYCHOLOGY					1		2	1	
OPTOMETRY					1		1	1	
NURSING HOME ADM					3		1	1	
SOC WK & MNTL HLTH					1		3	1	
SOC WK LICENSE BD							1		
MARR & FAM THERAPY B				8			1		
UNLIC MNTL HLTH PROV				8			1		
PODIATRY								1	
VETRNRY MEDICINE		(33)		8	2	1	1	1	
HEARING EXAMINER		(33)		31	102	1	41	44	

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STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	25.6 FINANCE BUDGET	26.5 FINANCE ACCOUNTING	27.7 FINANCE OTHER	28.5 EMPLOYEE RELATNS	29.5 MEDIATN SVCS	30.6 LEGIS AUDITOR	31.5 TREASURER	32.5 ATTORNEY GENERAL	TOTAL
DEPARTMENTS									
EQUIPMENT USE CHG									(307,681)
ADMN-ADMN MGMT									(2,523,620)
ADMN-PROPERTY MGMT									(2,096,022)
ADMN-INTERTECH GROUP									(1,682,026)
ADMN-INFORM POLICY OFF									(1,544,680)
ADMN-OPERATIONS MGMT									(1,291,144)
ADMN-MATERIALS MGMT									(2,891,548)
FIN-FISC MGMT/ADM									(1,207,534)
FIN-BUDGET									(2,339,448)
FIN-ACCOUNTING									(3,642,756)
FIN-OTHER									(1,960,150)
EMPLOYEE RELATIONS									(12,137,732)
MEDIATION SVCS									(1,613,556)
LEGISLATIVE AUDIT									(3,204,536)
TREASURER									(620,488)
ATTY GEN-GEN SUPP									(19,201,016)
SINGLE AUDIT									(78,000)
INTERTECHNOLOGY CREDIT									640,563
ADMN-ADMN MGMT									0
ADMN-PROPERTY MGMT									0
ADMN-INTERTECH GROUP									0
ADMN-INFORM POLICY OFF									0
ADMN-OPERATIONS MGMT									0
ADMN-MATERIALS MGMT									0
FIN-FISC MGMT/ADM									0
FIN-BUDGET	(77,237)								0
FIN-ACCOUNTING		(182,399)							0
FIN-OTHER			(140,432)						0
EMPLOYEE RELATIONS	927	4,011	827	(48,933)					0
MEDIATION SVCS	35	108	50	22	(731)				0
LEGISLATIVE AUDIT	44	114	119	61		(58,372)			0
TREASURER	41	136	37	10		584	(7,012)		0
ATTY GEN-GEN SUPP	531	1,375	733	292		2	10	(6,512,468)	0
SINGLE AUDIT									0
ADMINISTRATION									
BLDG CODE & CONT CRD	36	89	44	25			1		63,845
BUILDING FUND	77	266	53	6			2		107,607
PLANT MANAGEMENT	152	575	391	140			4		322,971
STATE REG-DOCUMENTS	71	296	76	20			2		70,024
MICROGRAPHICS	28	108	43	14			1		35,590
ELECT EQUIP RENT	28	105	29	2			1		22,731
TELECOMMUNICATIONS	244	1,215	195	7			9		130,483
MOTOR POOL	291	1,477	249	14			11		179,390
STATE PRINTER	192	935	287	56			7		186,755

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	25.6 FINANCE BUDGET	26.5 FINANCE ACCOUNTING	27.7 FINANCE OTHER	28.5 EMPLOYEE RELATNS	29.5 MEDIATN SVCS	30.6 LEGIS AUDITOR	31.5 TREASURER	32.5 ATTORNEY GENERAL	TOTAL
CENTRAL STORES	253	1,259	214	12			10		147,524
FEDERAL SURPLUS	43	106	27	6			1		21,168
RESOURCE RECOVERY	5	26	8	2					5,369
AUCT PROC-CLRNG ACCT			2	1					1,528
COMMUTER VANS	10	34	11	1					5,628
COMPUTER SERVICES	215	707	519	256			5		524,838
ADDRESS & INSERT	13	48	36	6					15,596
MATERIALS TRANSFER	17	69	29	9			1		23,208
CENTRAL MNTNCE REV	25	113	26	6			1		21,267
CAPITOL PARKING	37	134	37	9			1		29,460
PROC SUR-LOCAL GOVT	4		2	3					4,274
RECDS MGMT-LOCAL GOV	5	6	2						782
MGMT ANAL-SPEC FD	7	16	9	12					21,507
IISAC	4	2							762
911 EMERGENCY	49	238	41	3			2		283,898
RISK MGMT	11	37	6	2					7,701
VOLUNTEER SERVICES	8			2					3,550
OTHER	112	143	23	1		166	1		80,869
AGRICULTURE	1,108	2,716	1,107	425		481	21		432,404
ANIMAL HEALTH BOARD	72	139	116	31			1		21,295
ARTS BOARD	184	195	52	10		412	1		48,585
AUDITOR	96	301	213	105			2		52,085
CAPITOL AREA ARCH PLAN	26	58	19	4		195			14,725
COMMERCE	642	2,745	760	195		43	21		218,168
COMMUNIC IMPAIRED BD	13	25	5	1					1,817
COMMUNITY COLLEGE BD	1,866	7,936	3,924	2,086	1	5,058	60		1,378,914
CORRECTIONS	3,934	7,326	4,492	1,692	1	2,794	56		1,193,454
DISABILITY COUNCIL	53	76	27	12			1		15,477
EDUCATION-CENT OFF	2,922	6,019	1,578	352		1,952	59		564,046
EDUCATN-FARIBLT SCHLS	305	388	338	167		469	3		109,804
EDUCATION-VO-TECH	994	1,563	399	105		614	12		210,303
HEALTH	2,923	4,346	1,861	812		296	33		624,715
HEALTH LIC BDS									
MEDICAL EXAMINERS	52	210	55	20		15	2		26,147
NURSING	53	200	57	19		11	2		23,534
PHARMACY	32	105	25	6		11	1		9,943
DENTISTRY	35	124	26	6		11	1		13,146
CHIROPRACTORS	31	62	13	4		11			8,009
PSYCHOLOGY	20	66	15	3		11	1		6,220
OPTOMETRY	14	30	6	1		11			3,146
NURSING HOME ADM	20	40	9	2		11			4,269
SOC WK & MNTL HLTH	10	12	3	4					2,276
SOC WK LICENSE BD	13	7	1	1					1,178
MARR & FAM THERAPY B	15	16	2	1					2,251
UNLIC MNTL HLTH PROV	14	13	2	1					2,047
PODIATRY	11	15	2			11			1,861
VETERNRY MEDICINE	19	39	8	1		11			4,516
HEARING EXAMINER	103	401	156	66			3		48,824

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STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 90 BUDGET PLAN

<u>DEPARTMENT</u>	<u>BASIS OF ALLOCATION</u>
Equipment Use Charge	
1.4 Equipment Use Charge	Cost of equipment inventory (6-30-88)
ADMINISTRATION - ADMINISTRATIVE MANAGEMENT	
2.4 Commissioner and Personnel	Recommended positions F.Y. 1990
2.5 Fiscal	Accounting transactions processed in 1985-1986
ADMINISTRATION - PROPERTY MANAGEMENT	
3.4 Leasing	Number of leases processed in F.Y. 1988
ADMINISTRATION - INTERTECHNOLOGIES GROUP	
4.4 Records Management	Cubic feet of records maintained
4.5 Telecommunications	Telephone charges (Obj. Code 202) in F.Y. 1988
ADMINISTRATION - INFORMATION POLICY OFFICE	
5.4 Statewide Systems	
ADMINISTRATION - OPERATIONS MANAGEMENT	
6.4 Central Mail	Postage revolving fund charges F.Y. 1988
6.5 Employee Assistance	Recommended positions F.Y. 1990
ADMINISTRATION - MATERIALS MANAGEMENT	
7.4 Inventory Management	Number of items in inventory 6-30-88
7.5 Procurement	Encumbrance transactions (A44) in F.Y. 1988
FINANCE - FISCAL MGMT AND ADMIN	
8.4 Department - Administration	Recommended positions in F.Y. 1990
FINANCE - BUDGET	
9.4 Budget Control	Accounting transaction F.Y. 1988
9.5 Budget Support	Number of allotment accounts in state accounting system

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 90 BUDGET PLAN

DEPARTMENT	BASIS OF ALLOCATION
FINANCE - ACCOUNTING	
10.4 Accounting Services	Accounting Transactions F.Y. 1988
FINANCE - OTHER	
11.4 Financial Reporting	Accounting Transactions F.Y. 1988
11.5 Central Payroll	Payroll Transactions F.Y. 1988
11.6 Single Audit	Federal Cash Receipts Fiscal Year 1988
EMPLOYEE RELATIONS	
12.4 Personnel Administration	Recommended positions in F.Y. 1990
MEDIATION SERVICES	
13.4 State Agencies	Positions in Bargaining Units in F.Y. 1988
LEGISLATIVE AUDITOR	
14.4 Finance Audits	Actual Hours of Service F.Y. 1988
14.5 Single Audit	Actual Hours of Service F.Y. 1988
TREASURER	
15.4 Treasurer	Accounting Transactions and Subsystem Warrants F.Y. 1988
ATTORNEY GENERAL - GENERAL SUPPORT	
16.4 Legal Services	Actual Hours of Service F.Y. 1988
STATE AUDITOR - SINGLE AUDIT	
17.4 Single Audit	Federal Cash Receipts Fiscal Year 1988

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, 1988. 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 1990

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

COSTS TO BE ALLOCATED

EXPENDITURES PER 1988 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

EQUIPMENT USE CHARGE	307,681	
TOTAL DEPARTMENTAL COST ADJUSTMENTS		307,681
TOTAL TO BE ALLOCATED		307,681

SCHEDULE 1.3
BUDGET 1990

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

SCHEDULE OF COSTS TO BE ALLOCATED BY FUND

	TOTAL	GENERAL ADMIN	EQUIPMENT USE CHG
COST ADJUSTMENTS			
DEPARTMENTAL COST ADJUSTMENTS			
*EQUIPMENT USE CHARGE	307,681		307,681
COST BY FUNCTION	307,681		307,681
REALLOCATE ADMIN	0		
ALLOCABLE COSTS	307,681		307,681
DISALLOWED			
NET ALLOCATED	307,681		307,681

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

SCHEDULE 1.4
BUDGET 1990

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	166,627	3.61%	11,109
PROPERTY MANAGEMENT	157,520	3.41%	10,502
INTERTECHNOLOGIES GROUP	790,334	17.13%	52,692
INFORMATION POLICY OFF	3,867	0.08%	258
OPERATIONS MANAGEMENT	94,730	2.05%	6,316
MATERIALS MANAGEMENT	88,375	1.91%	5,892
FINANCE	641,687	13.90%	42,781
EMPLOYEE RELATIONS	334,938	7.26%	22,330
MEDIATION SVCS	290,373	6.25%	19,359
LEGISLATIVE AUDIT	354,352	7.68%	23,625
TREASURER	246,607	5.34%	16,441
ATTORNEY GENERAL	1,445,573	31.32%	96,376
SUB-TOTAL	4,614,983	100.00%	307,681
DIRECT BILLED			
TOTAL	4,614,983	100.00%	307,681

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY(6-30-88)
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 recommended employees for F.Y. 1990.

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 1988 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 1990

STATE OF MINNESOTA
ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990 5,135,620

DEDUCTIONS:

EQUIPMENT (64,000)
GRANTS (2,548,000)

TOTAL DEDUCTIONS (2,612,000)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE 11,109

TOTAL ALLOCATED ADDITIONS 11,109

TOTAL TO BE ALLOCATED 2,534,729

SCHEDULE 2.3
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

FISCAL YEAR ENDED JUNE 30, 1990

	TOTAL	GENERAL ADMN	COMMSR & PERSONL	FISCAL	MGMT ANALYSIS	OTHER
WAGES & BENEFITS						
SALARIES & WAGES	2,139,620		746,232	651,372	742,016	
OTHER EQUIPMENT & COST						
SERVICES	341,000		166,000	45,000	130,000	
SUPPLIES	43,000		7,000	7,000	26,000	3,000
EQUIPMENT	1,500	1,500				
GRANTS	2,548,000					2,548,000
DEPARTMENTAL EXPENDITURES	5,073,120	1,500	919,232	703,372	898,016	2,551,000
COST ADJUSTMENTS						
DEDUCTIONS	(2,549,500)	(1,500)	0	0	0	(2,548,000)
ADDITIONS	11,109	11,109				
COST BY FUNCTION	2,534,729	11,109	919,232	703,372	898,016	3,000
REALLOCATE ADMINISTRATION		(11,109)	4,047	3,096	3,953	13
ALLOCABLE COSTS	2,534,729	(0)	923,279	706,468	901,969	3,013
DISALLOWED	(904,982)				(901,969)	(3,013)
NET ALLOWED	1,629,747		923,279	706,468	0	0

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-COMMSR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
ADMINISTRATIVE MGMT	52.0	5.51%	50,913
PROPERTY MANAGEMENT	36.0	3.82%	35,247
INTERTECHNOLOGS GRP	28.0	2.97%	27,414
INFORMATN POLICY OFF	26.0	2.76%	25,456
OPERATIONS MGMT	29.0	3.08%	28,394
MATERIALS MANAGEMENT	52.0	5.51%	50,913
BLDG CODE & CNST CRD	30.0	3.18%	29,373
BUILDING FUND	7.0	0.74%	6,854
PLANT MANAGEMENT	165.0	17.50%	161,549
STATE REGISTER & DOC	23.0	2.44%	22,519
MICROGRAPHICS	16.0	1.70%	15,665
ELECTRNC EQUIP RNTL	2.0	0.21%	1,958
TELECOMMUNICATIONS	9.0	0.95%	7,833
MOTOR POOL	16.0	1.70%	15,665
STATE PRINTER	66.0	7.00%	64,620
CENTRAL STORES	14.0	1.48%	13,707
FEDERAL SURPLUS	7.0	0.74%	6,854
RESOURCE RECOVERY	2.0	0.21%	1,958
CLRGNG ACCT-AUCT PROC	1.0	0.11%	979
COMMUTER VANS	1.0	0.11%	979
COMPUTER SERVICES	301.0	31.92%	294,705
ADDRESSING & INSERT	7.0	0.74%	6,854
MATERIALS TRANSFER	11.0	1.17%	10,770
CENT MNTNCE REV	7.0	0.74%	6,854
CAPITOL PARKING	11.0	1.17%	10,770
PROC SUR-LOCAL GOVT	3.0	0.32%	2,937
RCRDS MGT-LOC GOVT	0.0	0.00%	0
MGMT ANAL-SF FD	14.0	1.48%	13,707
IISAC	0.0	0.00%	0
911 EMERGENCY	3.0	0.32%	2,937
RISK MANAGEMENT	2.0	0.21%	1,958
VOLUNTEER SERVICES	2.0	0.21%	1,958
OTHER	1.0	0.11%	979
SUB-TOTAL	943.0	100.00%	923,279
DIRECT BILLED			
TOTAL	943.0	100.00%	923,279

ALLOCATION BASIS: GOVERNORS RECOMMENDED COMPLEMENT F.Y. 1990
SOURCE: BIENNIAL BUDGET SYSTEM COMPUTER RUN

SCHEDULE 2.5
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
ADMINISTRATIVE MGMT	2,706	7.80%	23,025
PROPERTY MGMT	1,807	5.21%	15,375
INTERTECHNOLOGY GRP	2,394	6.90%	20,370
INFORMTN POLICY OFF	424	1.22%	3,608
OPERATIONS MGMT	14,049	40.50%	119,540
MATERIALS MANAGEMENT	1,471	4.24%	12,516
BLDG CODE & CONST CRD	1,416	4.08%	12,048
BUILDING FUND	4,230	12.19%	35,992
OTHER	6,192	17.85%	52,688
TOTAL	34,689	100.00%	295,162
PLANT MANAGEMENT	9,137	7.66%	31,508
STATE REG & DOC	4,707	3.95%	16,232
MICROGRAPHICS	1,713	1.44%	5,907
ELECTRONIC EQUIP RNTL	1,674	1.40%	5,773
TELECOMMUNICATIONS	19,297	16.18%	66,545
MOTOR POOL	23,453	19.66%	80,877
STATE PRINTER	14,846	12.45%	51,196
CENTRAL STORES	20,001	16.77%	68,972
FEDERAL SURPLUS	1,691	1.42%	5,831
RESOURCE RECOVERY	420	0.35%	1,448
CLRNG ADCT-AUCT PROC	0	0.00%	0
COMMUTER VANS	542	0.45%	1,869
COMPUTER SERVICES	11,236	9.42%	38,747
ADDRESSING & INSERT	768	0.64%	2,648
MATERIALS TRANSFER	1,102	0.92%	3,800
CENT MNTNCE REV	1,797	1.51%	6,197
CAPITOL PARKING	2,125	1.78%	7,328
PROC SUR-LOCAL GOVT	5	0.00%	17
RODS MGT-LOC GOVT	98	0.08%	338
MGMT ANAL-SP FD	258	0.22%	890
IISAC	34	0.03%	117
911 EMERGENCY	3,774	3.16%	13,014
RISK MANAGEMENT	595	0.50%	2,052
VOLUNTEER SERVICES	0	0.00%	0
TOTAL	119,273	100.00%	411,306
GRAND TOTAL	153,962		706,468

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

SCHEDULE 2.6
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL
ADMINISTRATION			
ADMINISTRATIVE MGMT	73,938	50,913	23,025
PROPERTY MGMT	50,622	35,247	15,375
INTERTECHNOLOGY GRP	47,784	27,414	20,370
INFORMTN POLICY OFF	29,064	25,456	3,608
OPERATIONS MGMT	147,934	28,394	119,540
MATERIALS MGMT	63,429	50,913	12,516
BLDG CODE & CONST CRD	41,421	29,373	12,048
BUILDING FUND	42,846	6,854	35,992
PLANT MGMT	193,057	161,549	31,508
STATE REGISTER & DOC	38,751	22,519	16,232
MICROGRAPHICS	21,572	15,665	5,907
ELECTRONIC EQUIP RNTL	7,731	1,958	5,773
TELECOMMUNICATIONS	74,378	7,833	66,545
MOTOR POOL	96,542	15,665	80,877
STATE PRINTER	115,816	64,620	51,196
CENTRAL STORES	82,679	13,707	68,972
FEDERAL SURPLUS	12,685	6,854	5,831
RESOURCE RECOVERY	3,406	1,958	1,448
CLRNG ACCT-AUCT PROC	979	979	0
COMMUTER VANS	2,848	979	1,869
COMPUTER SERVICES	333,452	294,705	38,747
ADDRESSING & INSERT	9,502	6,854	2,648
MATERIALS TRANSFER	14,570	10,770	3,800
CENTRAL MNTNCE REV	13,051	6,854	6,197
CAPITOL PARKING	18,098	10,770	7,328
PROC SUR-LOCAL GOVT	2,954	2,937	17
RECORDS MGMT-LOCAL GOVT	338	0	338
MGMT ANALYSIS-SP FD	14,597	13,707	890
IISAC	117	0	117
911 EMERGENCY	15,951	2,937	13,014
RISK MGMT	4,010	1,958	2,052
VOLUNTEER SERVICES	1,958	1,958	0
OTHER	53,667	979	52,688
TOTAL	1,629,747	923,279	706,468

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. 1988.
- 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 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

COSTS TO BE ALLOCATED

FISCAL YEAR ENDED JUNE 30, 1990

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990		5,678,022
DEDUCTIONS:		
EQUIPMENT	0	
RENT VETS ORG & LEG	(3,582,000)	
TOTAL DEDUCTIONS		(3,582,000)
ADDITIONS:		
EQUIPMENT USE CHARGE	10,502	
ADM-ADMINISTRATIVE MANAGEMENT	50,622	
TOTAL ADDITIONS		61,124
TOTAL TO BE ALLOCATED		2,157,146

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEASING	OTHER
WAGES & BENEFITS				
SALARY & WAGES	1,679,022		377,332	1,301,690
OTHER EXPENSE & COST				
SERVICES	381,000		33,000	348,000
SUPPLIES	36,000		3,000	33,000
EQUIPMENT	0			
RENT VETS ORG & LEG	3,582,000	3,582,000		
DEPARTMENTAL EXPENDITURES	5,678,022	3,582,000	413,332	1,682,690
COST ADJUSTMENTS				
DEDUCTIONS	(3,582,000)	(3,582,000)		
ADDITIONS	61,124	61,124		
COST BY FUNCTION	2,157,146	61,124	413,332	1,682,690
REALLOCATE ADMINISTRATION		(61,124)	12,054	49,070
ALLOCABLE COSTS	2,157,146	0	425,386	1,731,760
DISALLOWED	(1,731,760)			(1,731,760)
NET ALLOCATED	425,386	0	425,386	0

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	8	0.98%	4,186
PROPERTY MANAGEMENT	3	0.37%	1,570
INTERTECHNOLOGIES GROUP	2	0.25%	1,046
INFORMATION POLICY OFFICE	1	0.12%	523
OPERATIONS MANAGEMENT	5	0.62%	2,616
MATERIALS MGMT	6	0.74%	3,139
BUILDING CODE & CONST COORD	1	0.12%	523
BUILDING FUND	0	0.00%	0
PLANT MGMT	27	3.32%	14,127
STATE REGISTER & DOCUMENTS	1	0.12%	523
MICROGRAPHICS	2	0.25%	1,046
ELECTRONICS EQUIPMENT RENTAL	1	0.12%	523
TELECOMMUNICATIONS	1	0.12%	523
MOTOR POOL	1	0.12%	523
STATE PRINTER	3	0.37%	1,570
CENTRAL STORES	1	0.12%	523
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	6	0.74%	3,139
ADDRESSING & INSERT	1	0.12%	523
MATERIALS TRANSFER	1	0.12%	523
CENTRAL MNTNCE REV	1	0.12%	523
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	1	0.12%	523
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	1	0.12%	523
VOLUNTEER SERVICES	1	0.12%	523
OTHER	0	0.00%	0
AGRICULTURE	22	2.71%	11,511
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	13	1.60%	6,802
AUDITOR	2	0.25%	1,046
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
COMMERCE	2	0.25%	1,046
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	17	2.09%	8,895
CORRECTIONS	39	4.80%	20,406
DISABILITY COUNCIL	9	1.11%	4,709
EDUCATION-CENTRAL OFFICE	14	1.72%	7,325
EDUCATION-FARIBAULT SCHOOLS	5	0.62%	2,616
EDUCATION-VO-TECH	1	0.12%	523
EMPLOYEE RELATIONS	4	0.49%	2,093
FINANCE	4	0.49%	2,093
HEALTH	11	1.35%	5,756
HEALTH LIC BDS			
MEDICAL EXAMINERS	3	0.37%	1,570
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	1	0.12%	523
CHIROPRACTORS	1	0.12%	523
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	1	0.12%	523
UNLIC MNTL HLTH PROV BD	1	0.12%	523
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.12%	523

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT

DETAIL ALLOCATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	4	0.49%	2,093
HIGHER ED COORD BD	3	0.37%	1,570
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	3	0.37%	1,570
HUMAN RIGHTS	7	0.86%	3,663
HUMAN SERVICES-CENTRAL OFFICE	63	7.75%	32,963
HUMAN SERVICES-INSTITUTIONS	8	0.98%	4,186
INDIAN AFFAIRS	3	0.37%	1,570
INVESTMENT BOARD	1	0.12%	523
IRON RANGE RESOURCES	2	0.25%	1,046
JOBS & TRAINING	92	11.32%	48,137
LABOR & INDUSTRY	16	1.97%	8,372
LEGISLATIVE AUDIT	1	0.12%	523
MEDIATION SVCS	4	0.49%	2,093
MILITARY AFFAIRS	2	0.25%	1,046
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	49	6.03%	25,638
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	2	0.25%	1,046
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	9	1.11%	4,709
POLLUTION CONTROL	13	1.60%	6,802
PUB EMP RET ASSN	2	0.25%	1,046
PUBLIC SAFETY	108	13.28%	56,509
PUBLIC SERVICE	1	0.12%	523
PUBLIC UTIL COMM	2	0.25%	1,046
RACING COMMISSION	1	0.12%	523
REVENUE	31	3.81%	16,220
SECRETARY OF STATE	4	0.49%	2,093
STATE RETIREMENT	1	0.12%	523
STATE UNIV SYSTEM	41	5.04%	21,452
TEACHERS RETIREMENT	2	0.25%	1,046
TRADE & ECON DEV	19	2.34%	9,941
TRANSPORTATION	35	4.31%	18,313
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	1	0.12%	523
VETERANS AFFAIRS	3	0.37%	1,570
WRKRS COMP CT OF APPEALS	4	0.49%	2,093
ZOO	8	0.98%	4,186
OTHER	42	5.17%	21,985
TOTAL	813	100.00%	425,386

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1988
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	4,186	4,186
PROPERTY MANAGEMENT	1,570	1,570
INTERTECHNOLOGIES GROUP	1,046	1,046
INFORMATION POLICY OFFICE	523	523
OPERATIONS MANAGEMENT	2,616	2,616
MATERIALS MGMT	3,139	3,139
BUILDING CODE & CONST COORD	523	523
BUILDING FUND	0	0
PLANT MGMT	14,127	14,127
STATE REGISTER & DOCUMENTS	523	523
MICROGRAPHICS	1,046	1,046
ELECTRONICS EQUIPMENT RENTAL	523	523
TELECOMMUNICATIONS	523	523
MOTOR POOL	523	523
STATE PRINTER	1,570	1,570
CENTRAL STORES	523	523
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	3,139	3,139
ADDRESSING & INSERT	523	523
MATERIALS TRANSFER	523	523
CENTRAL MNTNCE REV	523	523
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	523	523
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	523	523
VOLUNTEER SERVICES	523	523
OTHER	0	0
AGRICULTURE	11,511	11,511
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	6,802	6,802
AUDITOR	1,046	1,046
CAPITOL AREA ARCH PLAN BD	0	0
COMMERCE	1,046	1,046
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	8,895	8,895
CORRECTIONS	20,406	20,406
DISABILITY COUNCIL	4,709	4,709
EDUCATION-CENTRAL OFFICE	7,325	7,325
EDUCATION-FARIBAUT SCHOOLS	2,616	2,616
EDUCATION-VO-TECH	523	523
EMPLOYEE RELATIONS	2,093	2,093
FINANCE	2,093	2,093
HEALTH	5,756	5,756
HEALTH LIC BDS		
MEDICAL EXAMINERS	1,570	1,570
NURSING	0	0
PHARMACY	0	0
DENTISTRY	523	523
CHIROPRACTORS	523	523
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	523	523
UNLIC MNTL HLTH PROV BD	523	523
PODIATRY	0	0
VETERINARY MEDICINE	523	523

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HEARING EXAMINER	2,093	2,093
HIGHER ED COORD BD	1,570	1,570
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	1,570	1,570
HUMAN RIGHTS	3,663	3,663
HUMAN SERVICES-CENTRAL OFFICE	32,963	32,963
HUMAN SERVICES-INSTITUTIONS	4,186	4,186
INDIAN AFFAIRS	1,570	1,570
INVESTMENT BOARD	523	523
IRON RANGE RESOURCES	1,046	1,046
JOB & TRAINING	48,137	48,137
LABOR & INDUSTRY	8,372	8,372
LEGISLATIVE AUDIT	523	523
MEDIATION SVCS	2,093	2,093
MILITARY AFFAIRS	1,046	1,046
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	25,638	25,638
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	1,046	1,046
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	4,709	4,709
POLLUTION CONTROL	6,802	6,802
PUB EMP RET ASSN	1,046	1,046
PUBLIC SAFETY	56,509	56,509
PUBLIC SERVICE	523	523
PUBLIC UTIL COMM	1,046	1,046
RACING COMMISSION	523	523
REVENUE	16,220	16,220
SECRETARY OF STATE	2,093	2,093
STATE RETIREMENT	523	523
STATE UNIV SYSTEM	21,452	21,452
TEACHERS RETIREMENT	1,046	1,046
TRADE & ECON DEV	9,941	9,941
TRANSPORTATION	18,313	18,313
TRANSPORTATION REG BD	0	0
TREASURER	523	523
VETERANS AFFAIRS	1,570	1,570
WRKRS COMP CT OF APPEALS	2,093	2,093
ZOO	4,186	4,186
OTHER	21,985	21,985
TOTAL	425,386	425,386

STATE OF MINNESOTA
ADMINISTRATION - INTERTECHNOLOGIES GROUP
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 Management - 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, 1988.
- 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. 1988.

The cost of Data Privacy has been disallowed as general government.

Ref.: FMC 74-4, Attachment B, paragraphs B.14, 10, and 9.

SCHEDULE 4.2
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION 1990		2,088,026
DEDUCTIONS:		
EQUIPMENT	(406,000)	
GRANTS	0	
TOTAL DEDUCTIONS		(406,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	52,692	
ADMIN-ADMINISTRATIVE MGMT	47,784	
ADMIN-PROPERTY MGMT	1,046	
TOTAL ADDITIONS		101,522
TOTAL TO BE ALLOCATED		1,783,548

SCHEDULE 4.3
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGY GROUP

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	RECORDS MGMT	TELE COMM	OTHER
WAGES & BENEFITS					
SALARY & WAGES	1,074,026		77,996	910,656	85,374
OTHER EXPENSES & COST					
SERVICES	594,000		180,000	399,000	15,000
SUPPLIES	14,000		0	13,000	1,000
EQUIPMENT	406,000	406,000			
GRANTS	0	0			
DEPARTMENTAL EXPEND	2,088,026	406,000	257,996	1,322,656	101,374
COST ADJUSTMENTS					
DEDUCTIONS	(406,000)	(406,000)			
ADDITIONS	101,522	101,522			
COST BY FUNCTION	1,783,548	101,522	257,996	1,322,656	101,374
REALLOCATE GEN ADMN		(101,522)	15,571	79,832	6,119
ALLOCABLE COSTS	1,783,548		273,567	1,402,488	107,493
DISALLOWED	(107,493)				(107,493)
NET ALLOCATED	1,676,055		273,567	1,402,488	0

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	291	1.00%	2,727
PROPERTY MANAGEMENT	41	0.14%	384
INTERTECHNOLOGIES GROUP	4	0.01%	37
INFORMATION POLICY OFFICE	14	0.05%	131
OPERATIONS MANAGEMENT	0	0.00%	0
MATERIALS MGMT	1,378	4.72%	12,912
BUILDING CODE & CONST COORD	0	0.00%	0
BUILDING FUND	143	0.49%	1,340
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	2	0.01%	19
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
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	14	0.05%	131
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	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
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	25	0.09%	234
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	355	1.22%	3,326
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	15	0.05%	141
ATTORNEY GENERAL	2,403	8.23%	22,516
AUDITOR	216	0.74%	2,024
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
COMMERCE	790	2.71%	7,402
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	463	1.59%	4,338
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	65	0.22%	609
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	42	0.14%	394
EMPLOYEE RELATIONS	115	0.39%	1,078
FINANCE	2,983	10.22%	27,951
HEALTH	1,817	6.22%	17,025
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	32	0.11%	300
PHARMACY	4	0.01%	37
DENTISTRY	28	0.10%	262
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-INTERTECHNOLOGIES GROUP
DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	240	0.82%	2,249
HIGHER ED COORD BD	2	0.01%	19
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	994	3.40%	9,314
HUMAN RIGHTS	344	1.18%	3,223
HUMAN SERVICES-CENTRAL OFFICE	1,921	6.58%	18,000
HUMAN SERVICES-INSTITUTIONS	1,089	3.73%	10,204
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,358	11.50%	31,465
LABOR & INDUSTRY	4,426	15.16%	41,472
LEGISLATIVE AUDIT	461	1.58%	4,320
MEDIATION SVCS	27	0.09%	253
MILITARY AFFAIRS	668	2.29%	6,259
MUNICIPAL BOARD	94	0.32%	881
NATURAL RESOURCES	453	1.55%	4,245
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	2	0.01%	19
ELECTRICITY	154	0.53%	1,443
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	502	1.72%	4,704
PUB EMP RET ASSN	4	0.01%	37
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	242	0.83%	2,268
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	1,188	4.07%	11,132
SECRETARY OF STATE	432	1.48%	4,048
STATE RETIREMENT	4	0.01%	37
STATE UNIV SYSTEM	34	0.12%	319
TEACHERS RETIREMENT	3	0.01%	28
TRADE & ECON DEV	28	0.10%	262
TRANSPORTATION	5	0.02%	47
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	457	1.57%	4,282
VETERANS AFFAIRS	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	128	0.44%	1,199
OTHER	696	2.38%	6,520
TOTAL	29,196	100.00%	273,567

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-88
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	15,114	0.09%	1,266
PROPERTY MANAGEMENT	14,027	0.08%	1,175
INTERTECHNOLOGIES GROUP	135,861	0.81%	11,384
INFORMATION POLICY OFFICE	0	0.00%	0
OPERATIONS MANAGEMENT	9,404	0.06%	788
MATERIALS MGMT	23,458	0.14%	1,966
BUILDING CODE & CONST COORD	12,730	0.08%	1,067
BUILDING FUND	0	0.00%	0
PLANT MGMT	21,641	0.13%	1,913
STATE REGISTER & DOCUMENTS	9,539	0.06%	799
MICROGRAPHICS	1,704	0.01%	143
ELECTRONICS EQUIPMENT RENTAL	428	0.00%	36
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,359	0.03%	365
STATE PRINTER	6,442	0.04%	540
CENTRAL STORES	2,036	0.01%	171
FEDERAL SURPLUS	3,166	0.02%	265
RESOURCE RECOVERY	604	0.00%	51
CLEARING ACCT-AUCTION PROCEEDS	336	0.00%	28
COMMUTER VANS	98	0.00%	8
COMPUTER SERVICES	127,606	0.76%	10,693
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	148	0.00%	12
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,082	0.01%	91
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	1,603	0.01%	134
IISAC	0	0.00%	0
911 EMERGENCY	2,998,305	17.91%	251,240
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	638	0.00%	53
AGRICULTURE	187,748	1.12%	15,732
ANIMAL HEALTH BD	16,811	0.10%	1,409
ARTS BOARD	6,233	0.04%	522
ATTORNEY GENERAL	189,760	1.13%	15,901
AUDITOR	26,262	0.16%	2,201
CAPITOL AREA ARCH PLAN BD	1,687	0.01%	141
COMMERCE	94,737	0.57%	7,938
COMMUNICATION IMPAIRED BD	559	0.00%	47
COMMUNITY COLLEGE BD	727,492	4.35%	60,959
CORRECTIONS	475,211	2.84%	39,820
DISABILITY COUNCIL	5,257	0.03%	441
EDUCATION-CENTRAL OFFICE	265,968	1.59%	22,287
EDUCATION-FARIBAULT SCHOOLS	20,417	0.12%	1,711
EDUCATION-VO-TECH	81,301	0.49%	6,813
EMPLOYEE RELATIONS	53,493	0.32%	4,482
FINANCE	82,504	0.49%	6,913
HEALTH	312,905	1.87%	26,220
HEALTH LIC BDS			
MEDICAL EXAMINERS	6,751	0.04%	566
NURSING	4,672	0.03%	391
PHARMACY	2,817	0.02%	236
DENTISTRY	3,031	0.02%	254
CHIROPRACTORS	1,182	0.01%	99
PSYCHOLOGY	655	0.00%	55
OPTOMETRY	598	0.00%	50
NURSING HOME ADM	1,342	0.01%	112
SOCIAL WRK & MNTL HLTH	311	0.00%	26
SOCIAL WRK LIC BD	116	0.00%	10
MARR & FAMILY THERAPY BD	139	0.00%	12
UNLIC MNTL HLTH PROV BD	152	0.00%	13
PODIATRY	263	0.00%	22
VETERINARY MEDICINE	1,050	0.01%	88

STATE OF MINNESOTA
ADMINISTRATION-INTERTECHNOLOGIES GROUP
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	27,973	0.17%	2,344
HIGHER ED COORD BD	29,571	0.18%	2,478
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	73,951	0.44%	6,197
HUMAN RIGHTS	49,145	0.29%	4,118
HUMAN SERVICES-CENTRAL OFFICE	479,900	2.87%	40,213
HUMAN SERVICES-INSTITUTIONS	491,450	2.94%	41,181
INDIAN AFFAIRS	6,021	0.04%	505
INVESTMENT BOARD	15,339	0.09%	1,285
IRON RANGE RESOURCES	95,640	0.57%	8,014
JOBS & TRAINING	1,099,556	6.57%	92,136
LABOR & INDUSTRY	162,891	0.97%	13,649
LEGISLATIVE AUDIT	18,153	0.11%	1,521
MEDIATION SVCS	18,692	0.11%	1,566
MILITARY AFFAIRS	392,597	2.35%	32,897
MUNICIPAL BOARD	3,030	0.02%	254
NATURAL RESOURCES	1,159,036	6.92%	97,120
NON-HEALTH LIC BDS			
BOXING	646	0.00%	54
BARBERS	612	0.00%	51
ELECTRICITY	12,612	0.08%	1,057
ARCHITECTS & ENG	1,951	0.01%	163
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,488	0.01%	125
PEACE OFFICERS	5,583	0.03%	468
PLANNING	56,923	0.34%	4,770
POLLUTION CONTROL	253,759	1.52%	21,263
PUB EMP RET ASSN	24,756	0.15%	2,074
PUBLIC SAFETY	964,190	5.76%	80,793
PUBLIC SERVICE	67,501	0.40%	5,656
PUBLIC UTIL COMM	15,699	0.09%	1,315
RACING COMMISSION	6,510	0.04%	545
REVENUE	471,779	2.82%	39,532
SECRETARY OF STATE	16,936	0.10%	1,419
STATE RETIREMENT	5,250	0.03%	440
STATE UNIV SYSTEM	1,985,445	11.86%	166,368
TEACHERS RETIREMENT	17,145	0.10%	1,437
TRADE & ECON DEV	245,626	1.47%	20,582
TRANSPORTATION	1,549,039	9.25%	129,800
TRANSPORTATION REG BD	1,911	0.01%	160
TREASURER	2,920	0.02%	245
VETERANS AFFAIRS	59,839	0.36%	5,014
WRKRS COMP CT OF APPEALS	3,226	0.02%	270
ZOO	44,126	0.26%	3,697
OTHER	837,176	5.00%	70,153
TOTAL	16,737,346	100.00%	1,402,488

ALLOCATION BASIS: TELEPHONE CHARGES (OBJECT CODE 202) F.Y. 1988
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGIES GROUP

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MANAGEMENT	TELE- COMMUNICATNS
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	3,993	2,727	1,266
PROPERTY MANAGEMENT	1,559	384	1,175
INTERTECHNOLOGIES GROUP	11,421	37	11,384
INFORMATION POLICY OFFICE	131	131	0
OPERATIONS MANAGEMENT	788	0	788
MATERIALS MGMT	14,878	12,912	1,966
BUILDING CODE & CONST COORD	1,067	0	1,067
BUILDING FUND	1,340	1,340	0
PLANT MGMT	1,813	0	1,813
STATE REGISTER & DOCUMENTS	799	0	799
MICROGRAPHICS	162	19	143
ELECTRONICS EQUIPMENT RENTAL	36	0	36
TELECOMMUNICATIONS	0	0	0
MOTOR POOL	365	0	365
STATE PRINTER	540	0	540
CENTRAL STORES	171	0	171
FEDERAL SURPLUS	265	0	265
RESOURCE RECOVERY	51	0	51
CLEARING ACCT-AUCTION PROCEEDS	28	0	28
COMMUTER VANS	8	0	8
COMPUTER SERVICES	10,824	131	10,693
ADDRESSING & INSERT	0	0	0
MATERIALS TRANSFER	12	0	12
CENTRAL MNTNCE REV	0	0	0
CAPITOL PARKING	91	0	91
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	134	0	134
IISAC	234	234	0
911 EMERGENCY	251,240	0	251,240
RISK MGMT	0	0	0
VOLUNTEER SERVICES	0	0	0
OTHER	53	0	53
AGRICULTURE	19,058	3,326	15,732
ANIMAL HEALTH BD	1,409	0	1,409
ARTS BOARD	663	141	522
ATTORNEY GENERAL	38,417	22,516	15,901
AUDITOR	4,225	2,024	2,201
CAPITOL AREA ARCH PLAN BD	141	0	141
COMMERCE	15,340	7,402	7,938
COMMUNICATION IMPAIRED BD	47	0	47
COMMUNITY COLLEGE BD	60,959	0	60,959
CORRECTIONS	44,158	4,338	39,820
DISABILITY COUNCIL	441	0	441
EDUCATION-CENTRAL OFFICE	22,896	609	22,287
EDUCATION-FARIBAUTL SCHOOLS	1,711	0	1,711
EDUCATION-VO-TECH	7,207	394	6,813
EMPLOYEE RELATIONS	5,560	1,078	4,482
FINANCE	34,864	27,951	6,913
HEALTH	43,245	17,025	26,220
HEALTH LIC BDS			
MEDICAL EXAMINERS	566	0	566
NURSING	691	300	391
PHARMACY	273	37	236
DENTISTRY	516	262	254
CHIROPRACTORS	99	0	99
PSYCHOLOGY	55	0	55
OPTOMETRY	50	0	50
NURSING HOME ADM	112	0	112
SOCIAL WRK & MNTL HLTH	26	0	26
SOCIAL WRK LIC BD	10	0	10
MARR & FAMILY THERAPY BD	12	0	12
UNLIC MNTL HLTH PROV BD	13	0	13
PODIATRY	22	0	22
VETERINARY MEDICINE	88	0	88

STATE OF MINNESOTA
ADMINISTRATION-INTERTECHNOLOGIES GROUP
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MANAGEMENT	TELE- COMMUNICATNS
HEARING EXAMINER	4,593	2,249	2,344
HIGHER ED COORD BD	2,497	19	2,478
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	15,511	9,314	6,197
HUMAN RIGHTS	7,341	3,223	4,118
HUMAN SERVICES-CENTRAL OFFICE	58,213	18,000	40,213
HUMAN SERVICES-INSTITUTIONS	51,385	10,204	41,181
INDIAN AFFAIRS	505	0	505
INVESTMENT BOARD	1,285	0	1,285
IRON RANGE RESOURCES	8,014	0	8,014
JOBS & TRAINING	123,601	31,465	92,136
LABOR & INDUSTRY	55,121	41,472	13,649
LEGISLATIVE AUDIT	5,841	4,320	1,521
MEDIATION SVCS	1,819	253	1,566
MILITARY AFFAIRS	39,156	6,259	32,897
MUNICIPAL BOARD	1,135	881	254
NATURAL RESOURCES	101,365	4,245	97,120
NON-HEALTH LIC BDS			
BOXING	54	0	54
BARBERS	70	19	51
ELECTRICITY	2,500	1,443	1,057
ARCHITECTS & ENG	163	0	163
ABSTRACTORS	0	0	0
ACCOUNTANCY	125	0	125
PEACE OFFICERS	468	0	468
PLANNING	4,770	0	4,770
POLLUTION CONTROL	25,967	4,704	21,263
PUB EMP RET ASSN	2,111	37	2,074
PUBLIC SAFETY	80,793	0	80,793
PUBLIC SERVICE	7,924	2,268	5,656
PUBLIC UTIL COMM	1,315	0	1,315
RACING COMMISSION	545	0	545
REVENUE	50,654	11,132	39,532
SECRETARY OF STATE	5,467	4,048	1,419
STATE RETIREMENT	477	37	440
STATE UNIV SYSTEM	166,687	319	166,368
TEACHERS RETIREMENT	1,465	28	1,437
TRADE & ECON DEV	20,844	262	20,582
TRANSPORTATION	129,847	47	129,800
TRANSPORTATION REG BD	160	0	160
TREASURER	4,527	4,282	245
VETERANS AFFAIRS	5,014	0	5,014
WRKRS COMP CT OF APPEALS	270	0	270
ZOO	4,896	1,199	3,697
OTHER	76,673	6,520	70,153
TOTAL	1,676,055	273,567	1,402,488

STATE OF MINNESOTA
ADMINISTRATION - INFORMATION POLICY OFFICE
NATURE AND EXTENT OF SERVICE

The Information Policy Office a service to state agencies which is allowable for plan purposes and is 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. Allocation of costs is based on Computer Services usage for F.Y. 1988.

The cost of the Intergovernmental, Information System (IIAC) and Information Policy services to local government units have been disallowed as general government.

Ref: FMC 74.4, Attachment B, paragraph B.10 and paragraph C.1 and 5.

SCHEDULE 5.2
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNOR'S RECOMMENDATION 1990	1,745,680
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DEDUCTIONS:

EQUIPMENT	(96,000)
GRANTS	(105,000)

TOTAL DEDUCTIONS	(201,000)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	258
ADMIN-ADMINISTRATIVE MGMT	29,064
ADMIN-PROPERTY MGMT	523
ADMIN-INTERTECHNOLOGIES GRP	131

TOTAL ADDITIONS	29,976
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TOTAL TO BE ALLOCATED	1,574,656
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SCHEDULE 5.3
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATEWIDE SYSTEMS	OTHER
WAGES & BENEFITS				
SALARY & WAGES	969,680	319,362	551,242	99,076
OTHER EXPENSES & COST				
SERVICES	421,000	73,000	329,000	19,000
SUPPLIES	154,000	10,000	143,000	1,000
EQUIPMENT	96,000	96,000		
GRANTS	105,000	105,000		
DEPARTMENTAL EXPEND	1,745,680	603,362	1,023,242	119,076
COST ADJUSTMENTS				
DEDUCTIONS	(201,000)	(201,000)		
ADDITIONS	29,976	29,976		
COST BY FUNCTION	1,574,656	432,338	1,023,242	119,076
REALLOCATE GEN ADMN		(432,338)	387,271	45,067
ALLOCABLE COSTS	1,574,656		1,410,513	164,143
DISALLOWED	(164,143)			(164,143)
NET ALLOCATED	1,410,513		1,410,513	0

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION POLICY OFFICE
DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	30,693	0.13%	1,836
PROPERTY MANAGEMENT	4,326	0.02%	259
INTERTECHNOLOGIES GROUP	34,549	0.15%	2,066
INFORMATION POLICY OFFICE	6,570	0.03%	393
OPERATIONS MANAGEMENT	2,689	0.01%	161
MATERIALS MGMT	485,774	2.06%	29,055
BUILDING CODE & CONST COORD	100	0.00%	6
BUILDING FUND	0	0.00%	0
PLANT MGMT	2,511	0.01%	150
STATE REGISTER & DOCUMENTS	42,371	0.18%	2,534
MICROGRAPHICS	1,777	0.01%	106
ELECTRONICS EQUIPMENT RENTAL	494	0.00%	30
TELECOMMUNICATIONS	41,487	0.18%	2,481
MOTOR POOL	29,684	0.13%	1,775
STATE PRINTER	2,091	0.01%	125
CENTRAL STORES	286	0.00%	17
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	239	0.00%	14
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	274	0.00%	16
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	396	0.00%	24
RISK MGMT	2,542	0.01%	152
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	18,189	0.08%	1,088
ANIMAL HEALTH BD	1,539	0.01%	92
ARTS BOARD	9	0.00%	1
ATTORNEY GENERAL	27,204	0.12%	1,627
AUDITOR	1,370	0.01%	82
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
COMMERCE	60,372	0.26%	3,611
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	15,866	0.07%	949
CORRECTIONS	133,005	0.56%	7,955
DISABILITY COUNCIL	2,138	0.01%	128
EDUCATION-CENTRAL OFFICE	72,345	0.31%	4,327
EDUCATION-FARIBAUT SCHOOLS	2,379	0.01%	142
EDUCATION-VO-TECH	5,832	0.02%	349
EMPLOYEE RELATIONS	1,057,136	4.48%	63,229
FINANCE	1,699,353	7.21%	101,641
HEALTH	69,098	0.29%	4,133
HEALTH LIC BDS			
MEDICAL EXAMINERS	16,215	0.07%	970
NURSING	10,404	0.04%	622
PHARMACY	3,850	0.02%	230
DENTISTRY	0	0.00%	0
CHIROPRACTORS	878	0.00%	53
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	1,206	0.01%	72

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION POLICY OFFICE
DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	1,211	0.01%	72
HIGHER ED COORD BD	0	0.00%	0
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	21,999	0.09%	1,316
HUMAN RIGHTS	5,598	0.02%	335
HUMAN SERVICES-CENTRAL OFFICE	5,841,509	24.77%	349,391
HUMAN SERVICES-INSTITUTIONS	4,706	0.02%	281
INDIAN AFFAIRS	50	0.00%	3
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	912	0.00%	55
JOBS & TRAINING	595,067	2.52%	35,592
LABOR & INDUSTRY	12,291	0.05%	735
LEGISLATIVE AUDIT	90,567	0.38%	5,417
MEDIATION SVCS	1,921	0.01%	115
MILITARY AFFAIRS	3,340	0.01%	200
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	404,697	1.72%	24,206
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	40	0.00%	2
ELECTRICITY	14,750	0.06%	882
ARCHITECTS & ENG	6,827	0.03%	408
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	6,201	0.03%	371
PEACE OFFICERS	232	0.00%	14
PLANNING	8,570	0.04%	513
POLLUTION CONTROL	14,850	0.06%	888
PUB EMP RET ASSN	50,102	0.21%	2,997
PUBLIC SAFETY	4,373,449	18.55%	261,583
PUBLIC SERVICE	2,704	0.01%	162
PUBLIC UTIL COMM	740	0.00%	44
RACING COMMISSION	26,460	0.11%	1,583
REVENUE	6,122,151	25.96%	366,176
SECRETARY OF STATE	44,580	0.19%	2,666
STATE RETIREMENT	265,837	1.13%	15,900
STATE UNIV SYSTEM	21,573	0.09%	1,290
TEACHERS RETIREMENT	67,741	0.29%	4,052
TRADE & ECON DEV	12,666	0.05%	758
TRANSPORTATION	1,585,539	6.72%	94,834
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	1,311	0.01%	78
WRKRS COMP CT OF APPEALS	1,200	0.01%	72
ZOO	4,709	0.02%	282
OTHER	79,215	0.34%	4,739
TOTAL	23,582,556	100.00%	1,410,513

ALLOCATION BASIS: F.Y. 1988 COMPUTER SERVICES USAGE
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION POLICY OFFICE
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	1,836	1,836
PROPERTY MANAGEMENT	259	259
INTERTECHNOLOGIES GROUP	2,066	2,066
INFORMATION POLICY OFFICE	393	393
OPERATIONS MANAGEMENT	161	161
MATERIALS MGMT	29,055	29,055
BUILDING CODE & CONST COORD	5	6
BUILDING FUND	0	0
PLANT MGMT	150	150
STATE REGISTER & DOCUMENTS	2,534	2,534
MICROGRAPHICS	106	106
ELECTRONICS EQUIPMENT RENTAL	30	30
TELECOMMUNICATIONS	2,481	2,481
MOTOR POOL	1,775	1,775
STATE PRINTER	125	125
CENTRAL STORES	17	17
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	14	14
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	16	16
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	24	24
RISK MGMT	152	152
VOLUNTEER SERVICES	0	0
OTHER	0	0
AGRICULTURE	1,088	1,088
ANIMAL HEALTH BD	92	92
ARTS BOARD	1	1
ATTORNEY GENERAL	1,627	1,627
AUDITOR	82	82
CAPITOL AREA ARCH PLAN BD	0	0
COMMERCE	3,611	3,611
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	949	949
CORRECTIONS	7,955	7,955
DISABILITY COUNCIL	128	128
EDUCATION-CENTRAL OFFICE	4,327	4,327
EDUCATION-FARIBAULT SCHOOLS	142	142
EDUCATION-VO-TECH	349	349
EMPLOYEE RELATIONS	63,229	63,229
FINANCE	101,541	101,541
HEALTH	4,133	4,133
HEALTH LIC BDS		
MEDICAL EXAMINERS	970	970
NURSING	622	622
PHARMACY	230	230
DENTISTRY	0	0
CHIROPRACTORS	53	53
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	72	72

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION POLICY OFFICE
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
HEARING EXAMINER	72	72
HIGHER ED COORD BD	0	0
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	1,316	1,316
HUMAN RIGHTS	335	335
HUMAN SERVICES-CENTRAL OFFICE	349,391	349,391
HUMAN SERVICES-INSTITUTIONS	281	281
INDIAN AFFAIRS	3	3
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	55	55
JOBS & TRAINING	35,592	35,592
LABOR & INDUSTRY	735	735
LEGISLATIVE AUDIT	5,417	5,417
MEDIATION SVCS	115	115
MILITARY AFFAIRS	200	200
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	24,206	24,206
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	2	2
ELECTRICITY	882	882
ARCHITECTS & ENG	408	408
ABSTRACTORS	0	0
ACCOUNTANCY	371	371
PEACE OFFICERS	14	14
PLANNING	513	513
POLLUTION CONTROL	888	888
PUB EMP RET ASSN	2,997	2,997
PUBLIC SAFETY	261,583	261,583
PUBLIC SERVICE	162	162
PUBLIC UTIL COMM	44	44
RACING COMMISSION	1,583	1,583
REVENUE	366,176	366,176
SECRETARY OF STATE	2,666	2,666
STATE RETIREMENT	15,900	15,900
STATE UNIV SYSTEM	1,290	1,290
TEACHERS RETIREMENT	4,052	4,052
TRADE & ECON DEV	758	758
TRANSPORTATION	94,834	94,834
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	78	78
WRKRS COMP CT OF APPEALS	72	72
ZOO	282	282
OTHER	4,739	4,739
TOTAL	1,410,513	1,410,513

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. 1988 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 recommended positions for fiscal year 1990.

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

SCHEDULE 6.2
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990	1,300,144
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DEDUCTIONS:

EQUIPMENT	(9,000)
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TOTAL DEDUCTIONS	(9,000)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	6,316
ADMIN-ADMINISTRATIVE MGMT	147,904
ADMIN-PROPERTY MGMT	2,616
ADMIN-INTERTECHNOLOGY GRP	788
ADMIN-INFORM POLICY OFF	161

TOTAL ADDITIONS	157,815
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TOTAL TO BE ALLOCATED	1,448,959
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SCHEDULE 6.3
BUDGET 1990

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	881,144		265,608	248,744	366,792
OTHER EXPENSE & COST					
SERVICES	391,000		154,000	108,000	129,000
SUPPLIES	19,000		3,000	7,000	9,000
EQUIPMENT	9,000	9,000			
DEPARTMENTAL EXPEND	1,300,144	9,000	422,608	363,744	504,792
COST ADJUSTMENTS					
DEDUCTIONS	(9,000)	(9,000)			
ADDITIONS	157,815	157,815			
COST BY FUNCTION	1,448,959	157,815	422,608	363,744	504,792
REALLOCATE ADMN	0	(157,815)	51,655	44,460	61,700
ALLOCABLE COSTS	1,448,959	0	474,263	408,204	566,492
DISALLOWED	(566,492)				(566,492)
NET ALLOCATED	882,467	0	474,263	408,204	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	10,795	0.14%	669
PROPERTY MANAGEMENT	4,525	0.06%	280
INTERTECHNOLOGIES GROUP	3,286	0.04%	204
INFORMATION POLICY OFFICE	0	0.00%	0
OPERATIONS MANAGEMENT	8,802	0.11%	545
MATERIALS MGMT	38,297	0.50%	2,373
BUILDING CODE & CONST COORD	5,248	0.07%	325
BUILDING FUND	0	0.00%	0
PLANT MGMT	610	0.01%	38
STATE REGISTER & DOCUMENTS	60,877	0.80%	3,771
MICROGRAPHICS	414	0.01%	26
ELECTRONICS EQUIPMENT RENTAL	37	0.00%	2
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	1,097	0.01%	68
STATE PRINTER	1,179	0.02%	73
CENTRAL STORES	1,460	0.02%	90
FEDERAL SURPLUS	2,244	0.03%	139
RESOURCE RECOVERY	5	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	1,745	0.02%	108
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	3,229	0.04%	200
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,484	0.02%	92
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	586	0.01%	36
MGMT ANALYSIS-SP FD	176	0.00%	11
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	7,574	0.10%	469
AGRICULTURE	109,669	1.43%	6,794
ANIMAL HEALTH BD	9,059	0.12%	561
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	66,187	0.86%	4,100
AUDITOR	18,603	0.24%	1,152
CAPITOL AREA ARCH PLAN BD	775	0.01%	48
COMMERCE	115,875	1.51%	7,179
COMMUNICATION IMPAIRED BD	72	0.00%	4
COMMUNITY COLLEGE BD	65,590	0.86%	4,063
CORRECTIONS	32,272	0.42%	1,999
DISABILITY COUNCIL	12,544	0.16%	777
EDUCATION-CENTRAL OFFICE	336,097	4.39%	20,822
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	77,130	1.01%	4,778
EMPLOYEE RELATIONS	69,429	0.91%	4,301
FINANCE	181,395	2.37%	11,238
HEALTH	19,156	0.25%	1,187
HEALTH LIC BDS			
MEDICAL EXAMINERS	7,967	0.10%	494
NURSING	36,356	0.47%	2,252
PHARMACY	0	0.00%	0
DENTISTRY	4,443	0.06%	275
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	313	0.00%	19
HIGHER ED COORD BD	93,869	1.23%	5,815
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	52,307	0.68%	3,241
HUMAN RIGHTS	16,965	0.22%	1,051
HUMAN SERVICES-CENTRAL OFFICE	989,518	12.93%	61,303
HUMAN SERVICES-INSTITUTIONS	2,320	0.03%	144
INDIAN AFFAIRS	331	0.00%	21
INVESTMENT BOARD	2,101	0.03%	130
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	9,659	0.13%	598
LABOR & INDUSTRY	135,578	1.77%	8,399
LEGISLATIVE AUDIT	6,855	0.09%	425
MEDIATION SVCS	8,996	0.12%	557
MILITARY AFFAIRS	10	0.00%	1
MUNICIPAL BOARD	988	0.01%	61
NATURAL RESOURCES	484,296	6.33%	30,003
NON-HEALTH LIC BDS			
BOXING	292	0.00%	18
BARBERS	2,997	0.04%	186
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	271	0.00%	17
ACCOUNTANCY	10,020	0.13%	621
PEACE OFFICERS	6,160	0.08%	382
PLANNING	41,627	0.54%	2,579
POLLUTION CONTROL	17,415	0.23%	1,079
PUB EMP RET ASSN	213,391	2.79%	13,220
PUBLIC SAFETY	1,686,702	22.03%	104,494
PUBLIC SERVICE	23,303	0.30%	1,444
PUBLIC UTIL COMM	6,639	0.09%	411
RACING COMMISSION	200	0.00%	12
REVENUE	1,419,426	18.54%	87,936
SECRETARY OF STATE	67,941	0.89%	4,209
STATE RETIREMENT	74,015	0.97%	4,585
STATE UNIV SYSTEM	59,184	0.77%	3,667
TEACHERS RETIREMENT	113,890	1.49%	7,056
TRADE & ECON DEV	404,497	5.28%	25,059
TRANSPORTATION	217,044	2.84%	13,446
TRANSPORTATION REG BD	3,064	0.04%	190
TREASURER	1,721	0.02%	107
VETERANS AFFAIRS	6,055	0.08%	375
WRKRS COMP CT OF APPEALS	1,923	0.03%	119
ZOO	0	0.00%	0
OTHER	157,172	2.05%	9,740
TOTAL	7,655,344	100.00%	474,263

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE 1988
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	52	0.15%	594
PROPERTY MANAGEMENT	36	0.10%	411
INTERTECHNOLOGIES GROUP	28	0.08%	320
INFORMATION POLICY OFFICE	26	0.07%	297
OPERATIONS MANAGEMENT	29	0.08%	331
MATERIALS MGMT	52	0.15%	594
BUILDING CODE & CONST COORD	30	0.08%	343
BUILDING FUND	7	0.02%	80
PLANT MGMT	165	0.46%	1,885
STATE REGISTER & DOCUMENTS	23	0.06%	263
MICROGRAPHICS	16	0.04%	183
ELECTRONICS EQUIPMENT RENTAL	2	0.01%	23
TELECOMMUNICATIONS	8	0.02%	91
MOTOR POOL	16	0.04%	183
STATE PRINTER	96	0.18%	754
CENTRAL STORES	14	0.04%	160
FEDERAL SURPLUS	7	0.02%	80
RESOURCE RECOVERY	2	0.01%	23
CLEARING ACCT-AUCTION PROCEEDS	1	0.00%	11
COMMUTER VANS	1	0.00%	11
COMPUTER SERVICES	301	0.84%	3,439
ADDRESSING & INSERT	7	0.02%	80
MATERIALS TRANSFER	11	0.03%	126
CENTRAL MNTNCE REV	7	0.02%	80
CAPITOL PARKING	11	0.03%	126
PROC SUR-LOCAL GOVT	3	0.01%	34
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	14	0.04%	160
IISAC	0	0.00%	0
911 EMERGENCY	3	0.01%	34
RISK MGMT	2	0.01%	23
VOLUNTEER SERVICES	2	0.01%	23
OTHER	1	0.00%	11
AGRICULTURE	500	1.40%	5,712
ANIMAL HEALTH BD	37	0.10%	423
ARTS BOARD	12	0.03%	137
ATTORNEY GENERAL	344	0.96%	3,930
AUDITOR	124	0.35%	1,417
CAPITOL AREA ARCH PLAN BD	5	0.01%	57
COMMERCE	230	0.64%	2,628
COMMUNICATION IMPAIRED BD	1	0.00%	11
COMMUNITY COLLEGE BD	2,455	6.87%	28,048
CORRECTIONS	1,991	5.57%	22,747
DISABILITY COUNCIL	14	0.04%	160
EDUCATION-CENTRAL OFFICE	414	1.16%	4,730
EDUCATION-FARIBAULT SCHOOLS	196	0.55%	2,239
EDUCATION-VO-TECH	124	0.35%	1,417
EMPLOYEE RELATIONS	181	0.51%	2,068
FINANCE	132	0.37%	1,508
HEALTH	955	2.67%	10,911
HEALTH LIC BDS			
MEDICAL EXAMINERS	23	0.06%	263
NURSING	22	0.06%	251
PHARMACY	7	0.02%	80
DENTISTRY	7	0.02%	80
CHIROPRACTORS	5	0.01%	57
PSYCHOLOGY	4	0.01%	46
OPTOMETRY	1	0.00%	11
NURSING HOME ADM	2	0.01%	23
SOCIAL WRK & MNTL HLTH	5	0.01%	57
SOCIAL WRK LIC BD	1	0.00%	11
MARR & FAMILY THERAPY BD	1	0.00%	11
UNLIC MNTL HLTH PROV BD	1	0.00%	11
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	11

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	78	0.22%	891
HIGHER ED COORD BD	81	0.23%	925
HIGHER ED FAC AUTH	3	0.01%	34
HOUSING FINANCE	134	0.38%	1,531
HUMAN RIGHTS	77	0.22%	880
HUMAN SERVICES-CENTRAL OFFICE	1,022	2.86%	11,676
HUMAN SERVICES-INSTITUTIONS	5,627	15.75%	64,287
INDIAN AFFAIRS	7	0.02%	80
INVESTMENT BOARD	25	0.07%	286
IRON RANGE RESOURCES	88	0.25%	1,005
JOBS & TRAINING	2,104	5.89%	24,038
LABOR & INDUSTRY	363	1.02%	4,147
LEGISLATIVE AUDIT	72	0.20%	823
MEDIATION SVCS	26	0.07%	297
MILITARY AFFAIRS	341	0.95%	3,896
MUNICIPAL BOARD	4	0.01%	46
NATURAL RESOURCES	1,850	5.18%	21,136
NON-HEALTH LIC BDS			
BOXING	2	0.01%	23
BARBERS	3	0.01%	34
ELECTRICITY	20	0.06%	228
ARCHITECTS & ENG	7	0.02%	80
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	5	0.01%	57
PEACE OFFICERS	11	0.03%	126
PLANNING	121	0.34%	1,382
POLLUTION CONTROL	745	2.09%	8,511
PUB EMP RET ASSN	71	0.20%	811
PUBLIC SAFETY	1,854	5.19%	21,181
PUBLIC SERVICE	142	0.40%	1,622
PUBLIC UTIL COMM	39	0.11%	446
RACING COMMISSION	10	0.03%	114
REVENUE	1,247	3.49%	14,247
SECRETARY OF STATE	61	0.17%	697
STATE RETIREMENT	40	0.11%	457
STATE UNIV SYSTEM	4,086	11.44%	46,681
TEACHERS RETIREMENT	58	0.16%	663
TRADE & ECON DEV	224	0.63%	2,559
TRANSPORTATION	4,818	13.48%	55,044
TRANSPORTATION REG BD	10	0.03%	114
TREASURER	12	0.03%	137
VETERANS AFFAIRS	654	1.83%	7,472
WRKRS COMP CT OF APPEALS	15	0.04%	171
ZOO	172	0.48%	1,965
OTHER	663	1.86%	7,576
TOTAL	35,730	100.00%	408,204

ALLOCATION BASIS: GOVERNORS RECOMMENDED POSITIONS F.Y. 1990
SOURCE: BIENNIAL BUDGET SYSTEM REPORT

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	1,263	669	594
PROPERTY MANAGEMENT	691	280	411
INTERTECHNOLOGIES GROUP	524	204	320
INFORMATION POLICY OFFICE	297	0	297
OPERATIONS MANAGEMENT	876	545	331
MATERIALS MGMT	2,967	2,373	594
BUILDING CODE & CONST COORD	668	325	343
BUILDING FUND	80	0	80
PLANT MGMT	1,923	38	1,885
STATE REGISTER & DOCUMENTS	4,034	3,771	263
MICROGRAPHICS	209	26	183
ELECTRONICS EQUIPMENT RENTAL	25	2	23
TELECOMMUNICATIONS	91	0	91
MOTOR POOL	251	68	183
STATE PRINTER	827	73	754
CENTRAL STORES	250	90	160
FEDERAL SURPLUS	219	139	80
RESOURCE RECOVERY	23	0	23
CLEARING ACCT-AUCTION PROCEEDS	119	108	11
COMMUTER VANS	11	0	11
COMPUTER SERVICES	3,639	200	3,439
ADDRESSING & INSERT	80	0	80
MATERIALS TRANSFER	126	0	126
CENTRAL MNTNCE REV	80	0	80
CAPITOL PARKING	218	92	126
PROC SUR-LOCAL GOVT	34	0	34
RECORDS MGMT-LOCAL GOVT	36	36	0
MGMT ANALYSIS-SP FD	171	11	160
IISAC	0	0	0
911 EMERGENCY	34	0	34
RISK MGMT	23	0	23
VOLUNTEER SERVICES	23	0	23
OTHER	480	469	11
AGRICULTURE	12,506	6,794	5,712
ANIMAL HEALTH BD	984	561	423
ARTS BOARD	137	0	137
ATTORNEY GENERAL	8,030	4,100	3,930
AUDITOR	2,569	1,152	1,417
CAPITOL AREA ARCH PLAN BD	105	48	57
COMMERCE	9,807	7,179	2,628
COMMUNICATION IMPAIRED BD	15	4	11
COMMUNITY COLLEGE BD	32,111	4,063	28,048
CORRECTIONS	24,746	1,999	22,747
DISABILITY COUNCIL	937	777	160
EDUCATION-CENTRAL OFFICE	25,552	20,822	4,730
EDUCATION-FARIBAULT SCHOOLS	2,239	0	2,239
EDUCATION-VO-TECH	6,195	4,778	1,417
EMPLOYEE RELATIONS	6,369	4,301	2,068
FINANCE	12,746	11,238	1,508
HEALTH	12,098	1,187	10,911
HEALTH LIC BDS			
MEDICAL EXAMINERS	757	494	263
NURSING	2,503	2,252	251
PHARMACY	80	0	80
DENTISTRY	355	275	80
CHIROPRACTORS	57	0	57
PSYCHOLOGY	46	0	46
OPTOMETRY	11	0	11
NURSING HOME ADM	23	0	23
SOCIAL WRK & MNTL HLTH	57	0	57
SOCIAL WRK LIC BD	11	0	11
MARR & FAMILY THERAPY BD	11	0	11
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	910	19	891
HIGHER ED COORD BD	6,740	5,815	925
HIGHER ED FAC AUTH	34	0	34
HOUSING FINANCE	4,772	3,241	1,531
HUMAN RIGHTS	1,931	1,051	880
HUMAN SERVICES-CENTRAL OFFICE	72,979	61,303	11,676
HUMAN SERVICES-INSTITUTIONS	64,431	144	64,287
INDIAN AFFAIRS	101	21	80
INVESTMENT BOARD	416	130	286
IRON RANGE RESOURCES	1,005	0	1,005
JOBS & TRAINING	24,636	598	24,038
LABOR & INDUSTRY	12,546	8,399	4,147
LEGISLATIVE AUDIT	1,248	425	823
MEDIATION SVCS	854	557	297
MILITARY AFFAIRS	3,897	1	3,896
MUNICIPAL BOARD	107	61	46
NATURAL RESOURCES	51,139	30,003	21,136
NON-HEALTH LIC BDS			
BOXING	41	18	23
BARBERS	220	186	34
ELECTRICITY	228	0	228
ARCHITECTS & ENG	80	0	80
ABSTRACTORS	17	17	0
ACCOUNTANCY	678	621	57
PEACE OFFICERS	508	382	126
PLANNING	3,961	2,579	1,382
POLLUTION CONTROL	9,590	1,079	8,511
PUB EMP RET ASSN	14,031	13,220	811
PUBLIC SAFETY	125,675	104,494	21,181
PUBLIC SERVICE	3,066	1,444	1,622
PUBLIC UTIL COMM	857	411	446
RACING COMMISSION	126	12	114
REVENUE	102,183	87,936	14,247
SECRETARY OF STATE	4,906	4,209	697
STATE RETIREMENT	5,042	4,585	457
STATE UNIV SYSTEM	50,348	3,667	46,681
TEACHERS RETIREMENT	7,719	7,056	663
TRADE & ECON DEV	27,618	25,059	2,559
TRANSPORTATION	68,490	13,446	55,044
TRANSPORTATION REG BD	304	190	114
TREASURER	244	107	137
VETERANS AFFAIRS	7,847	375	7,472
WRKRS COMP CT OF APPEALS	290	119	171
ZOO	1,965	0	1,965
OTHER	17,316	9,740	7,576
TOTAL	882,467	474,263	408,204

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. 1988. 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, 1988.

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

SCHEDULE 7.2
BUDGET 1990

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990		2,892,548
DEDUCTIONS:		
EQUIPMENT	(1,000)	
TOTAL DEDUCTIONS		(1,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	5,892	
ADMIN-ADMINISTRATIVE MGMT	63,429	
ADMIN-PROPERTY MGMT	3,139	
ADMIN-INTERTECHNOLOGY GRP	14,278	
ADMIN-INFORM POLICY OFF	29,055	
ADMIN-OPERATIONS MGMT	2,967	
TOTAL ADDITIONS		119,360
TOTAL TO BE ALLOCATED		3,010,908

SCHEDULE 7.3
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GEN ADMN	INVENTORY MGMT	PROGRMNT
WAGES & BENEFITS				
SALARIES & WAGES	1,362,548	508,509	184,064	1,269,975
OTHER EXPENSE & COST				
SERVICES	909,000	51,000	80,000	778,000
SUPPLIES	20,000	5,000	0	15,000
EQUIPMENT	1,000	1,000		
DEPARTMENTAL EXPEND	2,892,548	565,509	264,064	2,062,975
COST ADJUSTMENTS				
DEDUCTIONS	(1,000)	(1,000)		
ADDITIONS	119,360	119,360		
COST BY FUNCTION	3,010,908	683,869	264,064	2,062,975
REALLOCATE ADMN	0	(683,869)	77,603	606,266
ALLOCABLE COSTS	3,010,908	0	341,667	2,669,241
DISALLOWED	0			
NET ALLOCATED	3,010,908	0	341,667	2,669,241

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	128	0.07%	253
PROPERTY MANAGEMENT	97	0.06%	192
INTERTECHNOLOGIES GROUP	302	0.17%	597
INFORMATION POLICY OFFICE	1	0.00%	2
OPERATIONS MANAGEMENT	42	0.02%	83
MATERIALS MGMT	83	0.05%	164
BUILDING CODE & CONST COORD	64	0.04%	127
BUILDING FUND	56	0.03%	111
PLANT MGMT	1,118	0.65%	2,211
STATE REGISTER & DOCUMENTS	76	0.04%	150
MICROGRAPHICS	39	0.02%	77
ELECTRONICS EQUIPMENT RENTAL	448	0.26%	886
TELECOMMUNICATIONS	7	0.00%	14
MOTOR POOL	1,154	0.67%	2,282
STATE PRINTER	181	0.10%	358
CENTRAL STORES	24	0.01%	47
FEDERAL SURPLUS	17	0.01%	34
RESOURCE RECOVERY	2	0.00%	4
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	25	0.01%	49
COMPUTER SERVICES	4,016	2.32%	7,941
ADDRESSING & INSERT	9	0.01%	18
MATERIALS TRANSFER	76	0.04%	150
CENTRAL MNTNCE REV	2	0.00%	4
CAPITOL PARKING	4	0.00%	8
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	3	0.00%	6
IISAC	6	0.00%	12
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	12	0.01%	24
OTHER	120	0.07%	237
AGRICULTURE	1,275	0.74%	2,521
ANIMAL HEALTH BD	39	0.02%	77
ARTS BOARD	28	0.02%	55
ATTORNEY GENERAL	3,423	1.98%	6,769
AUDITOR	113	0.07%	223
CAPITOL AREA ARCH PLAN BD	3	0.00%	6
COMMERCE	470	0.27%	929
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	17,958	10.39%	35,510
CORRECTIONS	8,322	4.82%	16,456
DISABILITY COUNCIL	38	0.02%	75
EDUCATION-CENTRAL OFFICE	1,486	0.86%	2,938
EDUCATION-FARIBAULT SCHOOLS	682	0.39%	1,349
EDUCATION-VO-TECH	760	0.44%	1,503
EMPLOYEE RELATIONS	199	0.12%	393
FINANCE	387	0.22%	765
HEALTH	2,695	1.56%	5,329
HEALTH LIC BDS			
MEDICAL EXAMINERS	62	0.04%	123
NURSING	37	0.02%	73
PHARMACY	19	0.01%	38
DENTISTRY	20	0.01%	40
CHIROPRACTORS	11	0.01%	22
PSYCHOLOGY	3	0.00%	6
OPTOMETRY	5	0.00%	10
NURSING HOME ADM	7	0.00%	14
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	7	0.00%	14

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	258	0.15%	510
HIGHER ED COORD BD	214	0.12%	423
HIGHER ED FAC AUTH	9	0.01%	18
HOUSING FINANCE	627	0.36%	1,240
HUMAN RIGHTS	118	0.07%	233
HUMAN SERVICES-CENTRAL OFFICE	2,379	1.38%	4,704
HUMAN SERVICES-INSTITUTIONS	9,276	5.37%	18,342
INDIAN AFFAIRS	28	0.02%	55
INVESTMENT BOARD	78	0.05%	154
IRON RANGE RESOURCES	1,089	0.63%	2,153
JOBS & TRAINING	8,603	4.98%	17,011
LABOR & INDUSTRY	835	0.48%	1,651
LEGISLATIVE AUDIT	215	0.12%	425
MEDIATION SVCS	115	0.07%	227
MILITARY AFFAIRS	875	0.51%	1,730
MUNICIPAL BOARD	12	0.01%	24
NATURAL RESOURCES	20,758	12.01%	41,046
NON-HEALTH LIC BDS			
BOXING	1	0.00%	2
BARBERS	6	0.00%	12
ELECTRICITY	36	0.02%	71
ARCHITECTS & ENG	18	0.01%	36
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	26	0.02%	51
PEACE OFFICERS	32	0.02%	63
PLANNING	598	0.35%	1,182
POLLUTION CONTROL	1,878	1.09%	3,714
PUB EMP RET ASSN	41	0.02%	81
PUBLIC SAFETY	10,760	6.23%	21,277
PUBLIC SERVICE	764	0.44%	1,511
PUBLIC UTIL COMM	78	0.05%	154
RACING COMMISSION	46	0.03%	91
REVENUE	2,509	1.45%	4,961
SECRETARY OF STATE	236	0.14%	467
STATE RETIREMENT	62	0.04%	123
STATE UNIV SYSTEM	33,891	19.61%	67,015
TEACHERS RETIREMENT	146	0.08%	289
TRADE & ECON DEV	872	0.50%	1,724
TRANSPORTATION	25,355	14.67%	50,136
TRANSPORTATION REG BD	20	0.01%	40
TREASURER	68	0.04%	134
VETERANS AFFAIRS	1,131	0.65%	2,236
WRKRS COMP CT OF APPEALS	53	0.03%	105
ZOO	1,339	0.77%	2,648
OTHER	1,172	0.68%	2,319
TOTAL	172,788	100.00%	341,667

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-88
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	59	0.12%	3,174
PROPERTY MANAGEMENT	87	0.18%	4,681
INTERTECHNOLOGIES GROUP	100	0.20%	5,380
INFORMATION POLICY OFFICE	48	0.10%	2,582
OPERATIONS MANAGEMENT	78	0.16%	4,196
MATERIALS MGMT	44	0.09%	2,367
BUILDING CODE & CONST COORD	53	0.11%	2,851
BUILDING FUND	830	1.67%	44,654
PLANT MGMT	341	0.69%	18,346
STATE REGISTER & DOCUMENTS	46	0.09%	2,475
MICROGRAPHICS	26	0.05%	1,399
ELECTRONICS EQUIPMENT RENTAL	147	0.30%	7,909
TELECOMMUNICATIONS	13	0.03%	699
MOTOR POOL	208	0.42%	11,190
STATE PRINTER	36	0.07%	1,937
CENTRAL STORES	115	0.23%	6,187
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	13	0.03%	699
COMPUTER SERVICES	292	0.59%	15,710
ADDRESSING & INSERT	5	0.01%	269
MATERIALS TRANSFER	9	0.02%	484
CENTRAL MNTNCE REV	2	0.00%	108
CAPITOL PARKING	15	0.03%	807
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	3	0.01%	161
911 EMERGENCY	0	0.00%	0
RISK MGMT	12	0.02%	646
VOLUNTEER SERVICES	0	0.00%	0
OTHER	34	0.07%	1,829
AGRICULTURE	1,945	3.92%	104,641
ANIMAL HEALTH BD	28	0.06%	1,506
ARTS BOARD	219	0.44%	11,782
ATTORNEY GENERAL	359	0.72%	19,314
AUDITOR	59	0.12%	3,174
CAPITOL AREA ARCH PLAN BD	27	0.05%	1,453
COMMERCE	281	0.57%	15,118
COMMUNICATION IMPAIRED BD	4	0.01%	215
COMMUNITY COLLEGE BD	2,716	5.47%	146,121
CORRECTIONS	2,616	5.27%	140,741
DISABILITY COUNCIL	27	0.05%	1,453
EDUCATION-CENTRAL OFFICE	753	1.52%	40,512
EDUCATION-FARIBAULT SCHOOLS	218	0.44%	11,728
EDUCATION-VO-TECH	640	1.29%	34,432
EMPLOYEE RELATIONS	192	0.39%	10,330
FINANCE	201	0.41%	10,814
HEALTH	1,970	3.77%	100,606
HEALTH LIC BDS			
MEDICAL EXAMINERS	52	0.10%	2,798
NURSING	17	0.03%	915
PHARMACY	4	0.01%	215
DENTISTRY	24	0.05%	1,291
CHIROPRACTORS	19	0.04%	1,022
PSYCHOLOGY	4	0.01%	215
OPTOMETRY	3	0.01%	161
NURSING HOME ADM	3	0.01%	161
SOCIAL WRK & MNTL HLTH	2	0.00%	108
SOCIAL WRK LIC BD	1	0.00%	54
MARR & FAMILY THERAPY BD	1	0.00%	54
UNLIC MNTL HLTH PROV BD	1	0.00%	54
PODIATRY	2	0.00%	108
VETERINARY MEDICINE	4	0.01%	215

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	139	0.28%	7,478
HIGHER ED COORD BD	281	0.57%	15,118
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	102	0.21%	5,488
HUMAN RIGHTS	57	0.11%	3,067
HUMAN SERVICES-CENTRAL OFFICE	1,732	3.49%	93,182
HUMAN SERVICES-INSTITUTIONS	2,602	5.24%	133,988
INDIAN AFFAIRS	15	0.03%	807
INVESTMENT BOARD	27	0.05%	1,453
IRON RANGE RESOURCES	464	0.94%	24,963
JOBS & TRAINING	3,386	6.82%	182,167
LABOR & INDUSTRY	653	1.32%	35,132
LEGISLATIVE AUDIT	12	0.02%	646
MEDIATION SVCS	83	0.17%	4,465
MILITARY AFFAIRS	150	0.30%	8,070
MUNICIPAL BOARD	27	0.05%	1,453
NATURAL RESOURCES	4,841	9.76%	260,447
NON-HEALTH LIC BDS			
BOXING	1	0.00%	54
BARBERS	4	0.01%	215
ELECTRICITY	97	0.20%	5,219
ARCHITECTS & ENG	9	0.02%	484
ABSTRACTORS	2	0.00%	108
ACCOUNTANCY	15	0.03%	807
PEACE OFFICERS	12	0.02%	646
PLANNING	241	0.49%	12,966
POLLUTION CONTROL	1,048	2.11%	56,383
PUB EMP RET ASSN	142	0.29%	7,640
PUBLIC SAFETY	2,506	5.05%	134,823
PUBLIC SERVICE	385	0.78%	20,713
PUBLIC UTIL COMM	37	0.07%	1,991
RACING COMMISSION	46	0.09%	2,475
REVENUE	906	1.83%	48,743
SECRETARY OF STATE	111	0.22%	5,972
STATE RETIREMENT	38	0.08%	2,044
STATE UNIV SYSTEM	3,434	6.92%	184,750
TEACHERS RETIREMENT	28	0.06%	1,506
TRADE & ECON DEV	1,105	2.23%	59,449
TRANSPORTATION	8,602	17.34%	462,789
TRANSPORTATION REG BD	3	0.01%	161
TREASURER	27	0.05%	1,453
VETERANS AFFAIRS	250	0.50%	13,450
WRKRS COMP CT OF APPEALS	31	0.06%	1,668
ZOO	69	0.14%	3,712
OTHER	986	1.99%	53,045
TOTAL	49,614	100.00%	2,669,241

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1988
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
HEARING EXAMINER	7,988	510	7,478
HIGHER ED COORD BD	15,541	423	15,118
HIGHER ED FAC AUTH	18	18	0
HOUSING FINANCE	6,728	1,240	5,488
HUMAN RIGHTS	3,300	233	3,067
HUMAN SERVICES-CENTRAL OFFICE	97,886	4,704	93,182
HUMAN SERVICES-INSTITUTIONS	158,330	18,342	139,988
INDIAN AFFAIRS	862	55	807
INVESTMENT BOARD	1,507	154	1,453
IRON RANGE RESOURCES	27,116	2,153	24,963
JOBS & TRAINING	199,178	17,011	182,167
LABOR & INDUSTRY	36,783	1,651	35,132
LEGISLATIVE AUDIT	1,071	425	646
MEDIATION SVCS	4,692	227	4,465
MILITARY AFFAIRS	9,800	1,730	8,070
MUNICIPAL BOARD	1,477	24	1,453
NATURAL RESOURCES	301,493	41,046	260,447
NON-HEALTH LIC BDS			
BOXING	56	2	54
BARBERS	227	12	215
ELECTRICITY	5,290	71	5,219
ARCHITECTS & ENG	520	36	484
ABSTRACTORS	108	0	108
ACCOUNTANCY	858	51	807
PEACE OFFICERS	709	63	646
PLANNING	14,148	1,182	12,966
POLLUTION CONTROL	60,097	3,714	56,383
PUB EMP RET ASSN	7,721	81	7,640
PUBLIC SAFETY	156,100	21,277	134,823
PUBLIC SERVICE	22,224	1,511	20,713
PUBLIC UTIL COMM	2,145	154	1,991
RACING COMMISSION	2,566	91	2,475
REVENUE	53,704	4,961	48,743
SECRETARY OF STATE	6,439	467	5,972
STATE RETIREMENT	2,167	123	2,044
STATE UNIV SYSTEM	251,765	67,015	184,750
TEACHERS RETIREMENT	1,795	289	1,506
TRADE & ECON DEV	61,173	1,724	59,449
TRANSPORTATION	512,925	50,136	462,789
TRANSPORTATION REG BD	201	40	161
TREASURER	1,587	134	1,453
VETERANS AFFAIRS	15,686	2,236	13,450
WRKRS COMP CT OF APPEALS	1,773	105	1,668
ZOO	6,360	2,648	3,712
OTHER	55,364	2,319	53,045
TOTAL	3,010,908	341,667	2,669,241

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	3,427	253	3,174
PROPERTY MANAGEMENT	4,873	192	4,681
INTERTECHNOLOGIES GROUP	5,977	597	5,380
INFORMATION POLICY OFFICE	2,584	2	2,582
OPERATIONS MANAGEMENT	4,279	83	4,196
MATERIALS MGMT	2,531	164	2,367
BUILDING CODE & CONST COORD	2,978	127	2,851
BUILDING FUND	44,765	111	44,654
PLANT MGMT	20,557	2,211	18,346
STATE REGISTER & DOCUMENTS	2,625	150	2,475
MICROGRAPHICS	1,476	77	1,399
ELECTRONICS EQUIPMENT RENTAL	8,795	986	7,909
TELECOMMUNICATIONS	713	14	699
MOTOR POOL	13,472	2,282	11,190
STATE PRINTER	2,295	358	1,937
CENTRAL STORES	6,234	47	6,187
FEDERAL SURPLUS	34	34	0
RESOURCE RECOVERY	4	4	0
CLEARING ACCT-AUCTION PROCEEDS	0	0	0
COMMUTER VANS	748	49	699
COMPUTER SERVICES	23,651	7,941	15,710
ADDRESSING & INSERT	287	18	269
MATERIALS TRANSFER	634	150	484
CENTRAL MNTNCE REV	112	4	108
CAPITOL PARKING	915	8	807
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	6	6	0
IISAC	173	12	161
911 EMERGENCY	0	0	0
RISK MGMT	646	0	646
VOLUNTEER SERVICES	24	24	0
OTHER	2,066	237	1,829
AGRICULTURE	107,162	2,521	104,641
ANIMAL HEALTH BD	1,583	77	1,506
ARTS BOARD	11,837	55	11,782
ATTORNEY GENERAL	26,083	6,769	19,314
AUDITOR	3,397	223	3,174
CAPITOL AREA ARCH PLAN BD	1,459	6	1,453
COMMERCE	16,047	929	15,118
COMMUNICATION IMPAIRED BD	215	0	215
COMMUNITY COLLEGE BD	181,631	35,510	146,121
CORRECTIONS	157,197	16,456	140,741
DISABILITY COUNCIL	1,528	75	1,453
EDUCATION-CENTRAL OFFICE	43,450	2,938	40,512
EDUCATION-FARIBAUTL SCHOOLS	13,077	1,349	11,728
EDUCATION-VO-TECH	35,935	1,503	34,432
EMPLOYEE RELATIONS	10,723	393	10,330
FINANCE	11,579	765	10,814
HEALTH	105,935	5,329	100,606
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,921	123	2,798
NURSING	988	73	915
PHARMACY	253	38	215
DENTISTRY	1,331	40	1,291
CHIROPRACTORS	1,044	22	1,022
PSYCHOLOGY	221	6	215
OPTOMETRY	171	10	161
NURSING HOME ADM	175	14	161
SOCIAL WRK & MNTL HLTH	108	0	108
SOCIAL WRK LIC BD	54	0	54
MARR & FAMILY THERAPY BD	54	0	54
UNLIC MNTL HLTH PROV BD	54	0	54
PODIATRY	108	0	108
VETERINARY MEDICINE	229	14	215

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 recommended positions for F.Y. 1990.

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

SCHEDULE 8.2
BUDGET 1990

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990		1,218,534
DEDUCTIONS:		
EQUIPMENT	(11,000)	
TOTAL DEDUCTIONS		(11,000)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	42,781	
ADMN-PROPERTY MGMT	2,093	
ADMN-INTERTECHNOLOGY GRP	34,864	
ADMN-INFORM POLICY OFF	101,641	
ADMN-OPERATIONS MGMT	12,746	
ADMN-MATERIALS MGMT	11,579	
TOTAL ALLOCATED ADDITIONS		205,704
TOTAL TO BE ALLOCATED		1,413,238

SCHEDULE 2.3
BUDGET 1990

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMIN

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	DEPT ADMIN
WAGES & BENEFITS			
SALARY & WAGES	654,534		654,534
OTHER EXPENSE & COST			
SERVICES	420,000		420,000
SUPPLIES	133,000		133,000
EQUIPMENT	11,000	11,000	
DEPARTMENTAL EXPENDITURES	1,218,534	11,000	1,207,534
COST ADJUSTMENTS			
DEDUCTIONS	(11,000)	(11,000)	
ADDITIONS	205,704	205,704	
COST BY FUNCTION	1,413,238	205,704	1,207,534
REALLOCATE ADMIN	0	(205,704)	205,704
ALLOCABLE COSTS	1,413,238	0	1,413,238
DISALLOWED			
NET ALLOCATED	1,413,238	0	1,413,238

SCHEDULE 8.4
BUDGET 1990

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMIN

DETAIL ALLOCATION-DEPT ADMIN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	34	25.76%	364,016
FIN-ACCOUNTING	54	40.91%	578,143
FIN-OTHER	30	22.73%	321,190
FIN-FIS MGMT/ADMIN	14	10.61%	149,689
TOTAL	132	100.00%	1,413,238

ALLOCATION BASIS: F.Y. 1990 GOVERNORS RECOMMENDED COMPLEMENT
SOURCE: BIENNIAL BUDGET SYSTEM REPORT

SCHEDULE 8.5
BUDGET 1990

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMIN

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMIN
FIN-BUDGET	364,016	364,016
FIN-ACCOUNTING	578,143	578,143
FIN-OTHER	321,190	321,190
FIN-FISCAL MGMT/ADMIN	149,889	149,889
TOTAL ALLOCATED	1,413,238	1,413,238

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. 1988. 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 4, 1988.

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

SCHEDULE 9.2
BUDGET 1990

STATE OF MINNESOTA

FINANCE-BUDGET

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990	2,350,448
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DEDUCTIONS:

EQUIPMENT	(11,000)
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TOTAL DEDUCTIONS	(11,000)
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ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT/ADMN	364,016
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TOTAL ALLOCATED ADDITIONS	364,016
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TOTAL TO BE ALLOCATED	2,703,464
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SCHEDULE 9.3
BUDGET 1990

STATE OF MINNESOTA

FINANCE-BUDGET

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	BUDGET CONTROL	BUDGET SUPPORT	GENERAL GOV'T
WAGES & BENEFITS					
SALARY AND WAGES	1,804,448		946,050	418,438	439,960
OTHER EXPENSE AND COST					
SERVICES	531,000		22,526	498,000	10,474
SUPPLIES	4,000		2,730	0	1,270
EQUIPMENT	11,000	11,000			
DEPARTMENTAL EXPENDITURES	2,350,448	11,000	971,306	916,438	451,704
COST ADJUSTMENTS					
DEDUCTIONS	(11,000)	(11,000)			
ADDITIONS	364,016	364,016			
COST BY FUNCTION	2,703,464	364,016	971,306	916,438	451,704
REALLOCATE ADMINISTRATION	0	(364,016)	151,134	142,597	70,285
ALLOCABLE COSTS	2,703,464	0	1,122,440	1,059,035	521,989
DISALLOWED	(521,989)				(521,989)
NET ALLOCATED	2,181,475		1,122,440	1,059,035	0

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,706	0.10%	302
PROPERTY MANAGEMENT	1,807	0.07%	201
INTERTECHNOLOGIES GROUP	2,394	0.09%	267
INFORMATION POLICY OFFICE	424	0.02%	47
OPERATIONS MANAGEMENT	14,049	0.51%	1,565
MATERIALS MGMT	1,471	0.05%	164
BUILDING CODE & CONST COORD	1,416	0.05%	158
BUILDING FUND	4,230	0.15%	471
PLANT MGMT	9,137	0.33%	1,018
STATE REGISTER & DOCUMENTS	4,707	0.17%	524
MICROGRAPHICS	1,713	0.06%	191
ELECTRONICS EQUIPMENT RENTAL	1,674	0.06%	187
TELECOMMUNICATIONS	19,297	0.70%	2,150
MOTOR POOL	23,453	0.85%	2,613
STATE PRINTER	14,846	0.54%	1,654
CENTRAL STORES	20,001	0.73%	2,229
FEDERAL SURPLUS	1,691	0.06%	188
RESOURCE RECOVERY	420	0.02%	47
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	542	0.02%	60
COMPUTER SERVICES	11,236	0.41%	1,252
ADDRESSING & INSERT	768	0.03%	86
MATERIALS TRANSFER	1,102	0.04%	123
CENTRAL MNTNCE REV	1,797	0.07%	200
CAPITOL PARKING	2,125	0.08%	237
PROC SUR-LOCAL GOVT	5	0.00%	1
RECORDS MGMT-LOCAL GOVT	98	0.00%	11
MGMT ANALYSIS-SP FD	258	0.01%	29
IISAC	34	0.00%	4
911 EMERGENCY	3,774	0.14%	421
RISK MGMT	595	0.02%	66
VOLUNTEER SERVICES	0	0.00%	0
OTHER	2,277	0.08%	254
AGRICULTURE	43,135	1.57%	4,806
ANIMAL HEALTH BD	2,215	0.08%	247
ARTS BOARD	3,091	0.11%	344
ATTORNEY GENERAL	21,844	0.79%	2,434
AUDITOR	4,773	0.17%	532
CAPITOL AREA ARCH PLAN BD	915	0.03%	102
COMMERCE	43,606	1.59%	4,859
COMMUNICATION IMPAIRED BD	405	0.01%	45
COMMUNITY COLLEGE BD	126,050	4.58%	14,045
CORRECTIONS	116,354	4.23%	12,965
DISABILITY COUNCIL	1,214	0.04%	135
EDUCATION-CENTRAL OFFICE	95,594	3.48%	10,652
EDUCATION-FARIBAUTL SCHOOLS	6,157	0.22%	686
EDUCATION-VO-TECH	24,821	0.90%	2,766
EMPLOYEE RELATIONS	63,701	2.32%	7,098
FINANCE	30,598	1.11%	3,409
HEALTH	69,035	2.51%	7,692
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.12%	371
NURSING	3,174	0.12%	354
PHARMACY	1,664	0.06%	185
DENTISTRY	1,967	0.07%	219
CHIROPRACTORS	979	0.04%	109
PSYCHOLOGY	1,047	0.04%	117
OPTOMETRY	472	0.02%	53
NURSING HOME ADM	641	0.02%	71
SOCIAL WRK & MNTL HLTH	183	0.01%	20
SOCIAL WRK LIC BD	119	0.00%	13
MARR & FAMILY THERAPY BD	254	0.01%	28
UNLIC MNTL HLTH PROV BD	202	0.01%	23
PODIATRY	237	0.01%	26
VETERINARY MEDICINE	612	0.02%	68

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.23%	709
HIGHER ED COORD BD	12,846	0.47%	1,431
HIGHER ED FAC AUTH	29	0.00%	3
HOUSING FINANCE	10,887	0.40%	1,213
HUMAN RIGHTS	2,479	0.09%	276
HUMAN SERVICES-CENTRAL OFFICE	104,623	3.80%	11,658
HUMAN SERVICES-INSTITUTIONS	94,077	3.42%	10,483
INDIAN AFFAIRS	1,117	0.04%	124
INVESTMENT BOARD	2,769	0.10%	309
IRON RANGE RESOURCES	18,269	0.66%	2,036
JOBS & TRAINING	240,023	8.73%	26,745
LABOR & INDUSTRY	49,107	1.79%	5,472
LEGISLATIVE AUDIT	1,804	0.07%	201
MEDIATION SVCS	1,712	0.06%	191
MILITARY AFFAIRS	16,831	0.61%	1,875
MUNICIPAL BOARD	812	0.03%	90
NATURAL RESOURCES	272,775	9.92%	30,395
NON-HEALTH LIC BDS			
BOXING	433	0.02%	48
BARBERS	1,191	0.04%	133
ELECTRICITY	4,133	0.15%	461
ARCHITECTS & ENG	2,356	0.09%	263
ABSTRACTORS	127	0.00%	14
ACCOUNTANCY	2,148	0.08%	239
PEACE OFFICERS	1,998	0.07%	223
PLANNING	10,504	0.38%	1,170
POLLUTION CONTROL	33,895	1.23%	3,777
PUB EMP RET ASSN	5,241	0.19%	584
PUBLIC SAFETY	438,536	15.94%	48,865
PUBLIC SERVICE	11,164	0.41%	1,244
PUBLIC UTIL COMM	1,709	0.06%	190
RACING COMMISSION	3,184	0.12%	355
REVENUE	50,236	1.83%	5,598
SECRETARY OF STATE	12,581	0.46%	1,402
STATE RETIREMENT	4,040	0.15%	450
STATE UNIV SYSTEM	145,927	5.31%	16,260
TEACHERS RETIREMENT	2,539	0.09%	283
TRADE & ECON DEV	31,103	1.13%	3,466
TRANSPORTATION	218,272	7.94%	24,322
TRANSPORTATION REG BD	370	0.01%	41
TREASURER	2,168	0.08%	242
VETERANS AFFAIRS	23,999	0.87%	2,674
WRKRS COMP CT OF APPEALS	735	0.03%	82
ZOO	22,225	0.81%	2,476
OTHER	64,951	2.36%	7,241
TOTAL	2,750,729	100.00%	306,508

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	950	302	648
PROPERTY MANAGEMENT	634	201	433
INTERTECHNOLOGIES GROUP	841	267	574
INFORMATION POLICY OFFICE	149	47	102
OPERATIONS MANAGEMENT	4,929	1,565	3,364
MATERIALS MGMT	516	164	352
BUILDING CODE & CONST COORD	498	158	340
BUILDING FUND	1,484	471	1,013
PLANT MGMT	3,206	1,018	2,188
STATE REGISTER & DOCUMENTS	1,651	524	1,127
MICROGRAPHICS	601	191	410
ELECTRONICS EQUIPMENT RENTAL	588	187	401
TELECOMMUNICATIONS	6,772	2,150	4,622
MOTOR POOL	8,229	2,613	5,616
STATE PRINTER	5,210	1,654	3,556
CENTRAL STORES	7,019	2,229	4,790
FEDERAL SURPLUS	593	188	405
RESOURCE RECOVERY	147	47	100
CLEARING ACCT-AUCTION PROCEEDS	0	0	0
COMMUTER VANS	190	60	130
COMPUTER SERVICES	3,943	1,252	2,691
ADDRESSING & INSERT	269	86	183
MATERIALS TRANSFER	387	123	264
CENTRAL MNTNCE REV	630	200	430
CAPITOL PARKING	746	237	509
PROC SUR-LOCAL GOVT	2	1	1
RECORDS MGMT-LOCAL GOVT	35	11	24
MGMT ANALYSIS-SP FD	91	29	62
IISAC	12	4	8
911 EMERGENCY	1,325	421	904
RISK MGMT	208	66	142
VOLUNTEER SERVICES	0	0	0
OTHER	800	254	546
AGRICULTURE	43,123	4,806	38,317
ANIMAL HEALTH BD	2,214	247	1,967
ARTS BOARD	2,620	344	2,276
ATTORNEY GENERAL	7,665	2,434	5,231
AUDITOR	1,675	532	1,143
CAPITOL AREA ARCH PLAN BD	321	102	219
COMMERCE	36,974	4,859	32,115
COMMUNICATION IMPAIRED BD	343	45	298
COMMUNITY COLLEGE BD	41,790	14,045	27,745
CORRECTIONS	32,492	12,965	19,527
DISABILITY COUNCIL	973	135	838
EDUCATION-CENTRAL OFFICE	30,157	10,652	19,505
EDUCATION-FARIBAULT SCHOOLS	1,943	686	1,257
EDUCATION-VO-TECH	32,045	2,766	29,279
EMPLOYEE RELATIONS	22,354	7,098	15,256
FINANCE	10,737	3,409	7,328
HEALTH	19,277	7,692	11,585
HEALTH LIC BDS			
MEDICAL EXAMINERS	7,588	371	7,217
NURSING	7,227	354	6,873
PHARMACY	3,788	185	3,603
DENTISTRY	4,479	219	4,260
CHIROPRACTORS	2,229	109	2,120
PSYCHOLOGY	2,384	117	2,267
OPTOMETRY	1,075	53	1,022
NURSING HOME ADM	1,459	71	1,388
SOCIAL WRK & MNTL HLTH	416	20	396
SOCIAL WRK LIC BD	270	13	257
MARR & FAMILY THERAPY BD	578	28	550
UNLIC MNTL HLTH PROV BD	461	23	438
PODIATRY	539	26	513
VETERINARY MEDICINE	1,394	68	1,326

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	CONTROLLER SALARIES
HEARING EXAMINER	2,889	709	2,180
HIGHER ED COORD BD	16,584	1,431	15,153
HIGHER ED FAC AUTH	37	3	34
HOUSING FINANCE	4,941	1,213	3,728
HUMAN RIGHTS	1,986	276	1,710
HUMAN SERVICES-CENTRAL OFFICE	75,860	11,658	64,202
HUMAN SERVICES-INSTITUTIONS	47,421	10,483	36,938
INDIAN AFFAIRS	894	124	770
INVESTMENT BOARD	972	309	663
IRON RANGE RESOURCES	6,345	2,036	4,309
JOBS & TRAINING	67,027	26,745	40,282
LABOR & INDUSTRY	22,290	5,472	16,818
LEGISLATIVE AUDIT	1,445	201	1,244
MEDIATION SVCS	1,371	191	1,180
MILITARY AFFAIRS	13,480	1,875	11,605
MUNICIPAL BOARD	688	90	598
NATURAL RESOURCES	94,736	30,395	64,341
NON-HEALTH LIC BDS			
BOXING	367	48	319
BARBERS	1,011	133	878
ELECTRICITY	3,505	461	3,044
ARCHITECTS & ENG	1,998	263	1,735
ABSTRACTORS	108	14	94
ACCOUNTANCY	1,821	239	1,582
PEACE OFFICERS	532	223	309
PLANNING	3,686	1,170	2,516
POLLUTION CONTROL	11,772	3,777	7,995
PUB EMP RET ASSN	6,766	584	6,182
PUBLIC SAFETY	116,717	48,865	67,852
PUBLIC SERVICE	9,466	1,244	8,222
PUBLIC UTIL COMM	1,448	190	1,258
RACING COMMISSION	847	355	492
REVENUE	40,236	5,598	34,638
SECRETARY OF STATE	4,415	1,402	3,013
STATE RETIREMENT	5,216	450	4,766
STATE UNIV SYSTEM	48,381	16,260	32,121
TEACHERS RETIREMENT	3,278	283	2,995
TRADE & ECON DEV	14,118	3,466	10,652
TRANSPORTATION	58,094	24,322	33,772
TRANSPORTATION REG BD	97	41	56
TREASURER	761	242	519
VETERANS AFFAIRS	14,474	2,674	11,800
WRKRS COMP CT OF APPEALS	334	82	252
ZOO	7,719	2,476	5,243
OTHER	33,062	7,241	25,821
TOTAL	1,122,440	306,508	815,932

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	22	0.28%	2,945
PROPERTY MANAGEMENT	22	0.28%	2,945
INTERTECHNOLOGIES GROUP	9	0.11%	1,205
INFORMATION POLICY OFFICE	1	0.01%	134
OPERATIONS MANAGEMENT	3	0.04%	402
MATERIALS MGMT	7	0.09%	937
BUILDING CODE & CONST COORD	5	0.06%	669
BUILDING FUND	7	0.09%	937
PLANT MGMT	11	0.14%	1,472
STATE REGISTER & DOCUMENTS	4	0.05%	535
MICROGRAPHICS	2	0.03%	268
ELECTRONICS EQUIPMENT RENTAL	2	0.03%	268
TELECOMMUNICATIONS	4	0.05%	535
MOTOR POOL	3	0.04%	402
STATE PRINTER	4	0.05%	535
CENTRAL STORES	4	0.05%	535
FEDERAL SURPLUS	6	0.08%	803
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	1	0.01%	134
COMPUTER SERVICES	21	0.27%	2,811
ADDRESSING & INSERT	1	0.01%	134
MATERIALS TRANSFER	1	0.01%	134
CENTRAL MNTNCE REV	1	0.01%	134
CAPITOL PARKING	3	0.04%	402
PROC SUR-LOCAL GOVT	1	0.01%	134
RECORDS MGMT-LOCAL GOVT	1	0.01%	134
MGMT ANALYSIS-SP FD	1	0.01%	134
IISAC	1	0.01%	134
911 EMERGENCY	1	0.01%	134
RISK MGMT	1	0.01%	134
VOLUNTEER SERVICES	2	0.03%	268
OTHER	22	0.28%	2,945
AGRICULTURE	154	1.95%	20,613
ANIMAL HEALTH BD	12	0.15%	1,606
ARTS BOARD	38	0.48%	5,086
ATTORNEY GENERAL	70	0.88%	9,370
AUDITOR	10	0.13%	1,339
CAPITOL AREA ARCH PLAN BD	4	0.05%	535
COMMERCE	32	0.40%	4,283
COMMUNICATION IMPAIRED BD	2	0.03%	268
COMMUNITY COLLEGE BD	95	1.20%	12,716
CORRECTIONS	660	8.34%	88,342
DISABILITY COUNCIL	10	0.13%	1,339
EDUCATION-CENTRAL OFFICE	462	5.84%	61,840
EDUCATION-FARIBAULT SCHOOLS	60	0.76%	8,031
EDUCATION-VO-TECH	181	2.29%	24,227
EMPLOYEE RELATIONS	44	0.56%	5,889
FINANCE	19	0.24%	2,543
HEALTH	544	6.88%	72,815
HEALTH LIC BDS			
MEDICAL EXAMINERS	3	0.04%	402
NURSING	4	0.05%	535
PHARMACY	3	0.04%	402
DENTISTRY	3	0.04%	402
CHIROPRACTORS	5	0.06%	669
PSYCHOLOGY	2	0.03%	268
OPTOMETRY	2	0.03%	268
NURSING HOME ADM	3	0.04%	402
SOCIAL WRK & MNTL HLTH	2	0.03%	268
SOCIAL WRK LIC BD	3	0.04%	402
MARR & FAMILY THERAPY BD	3	0.04%	402
UNLIC MNTL HLTH PROV BD	3	0.04%	402
PODIATRY	2	0.03%	268
VETERINARY MEDICINE	3	0.04%	402

STATE OF MINNESOTA

FINANCE-BUDGET

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	7	0.09%	937
HIGHER ED COORD BD	47	0.59%	6,291
HIGHER ED FAC AUTH	1	0.01%	134
HOUSING FINANCE	53	0.67%	7,094
HUMAN RIGHTS	23	0.29%	3,079
HUMAN SERVICES-CENTRAL OFFICE	390	4.93%	52,202
HUMAN SERVICES-INSTITUTIONS	370	4.68%	49,525
INDIAN AFFAIRS	17	0.21%	2,275
INVESTMENT BOARD	33	0.42%	4,417
IRON RANGE RESOURCES	102	1.29%	13,653
JOBS & TRAINING	138	1.74%	18,472
LABOR & INDUSTRY	145	1.83%	19,409
LEGISLATIVE AUDIT	6	0.08%	803
MEDIATION SVCS	4	0.05%	535
MILITARY AFFAIRS	54	0.68%	7,228
MUNICIPAL BOARD	3	0.04%	402
NATURAL RESOURCES	1,404	17.75%	187,928
NON-HEALTH LIC BDS			
BOXING	2	0.03%	268
BARBERS	2	0.03%	268
ELECTRICITY	5	0.06%	669
ARCHITECTS & ENG	3	0.04%	402
ABSTRACTORS	2	0.03%	268
ACCOUNTANCY	2	0.03%	268
PEACE OFFICERS	3	0.04%	402
PLANNING	60	0.76%	8,031
POLLUTION CONTROL	332	4.20%	44,439
PUB EMP RET ASSN	9	0.11%	1,205
PUBLIC SAFETY	290	3.67%	38,817
PUBLIC SERVICE	38	0.48%	5,086
PUBLIC UTIL COMM	9	0.11%	1,205
RACING COMMISSION	25	0.32%	3,346
REVENUE	317	4.01%	42,431
SECRETARY OF STATE	24	0.30%	3,212
STATE RETIREMENT	14	0.18%	1,874
STATE UNIV SYSTEM	71	0.90%	9,503
TEACHERS RETIREMENT	3	0.04%	402
TRADE & ECON DEV	177	2.24%	23,692
TRANSPORTATION	501	6.33%	67,060
TRANSPORTATION REG BD	2	0.03%	268
TREASURER	4	0.05%	535
VETERANS AFFAIRS	73	0.92%	9,771
WRKRS COMP CT OF APPEALS	2	0.03%	268
ZOO	93	1.18%	12,448
OTHER	440	5.56%	58,886
TOTAL	7,912	100.00%	1,059,035

ALLOCATION BASIS: NUMBER OF AIDS (ALLOTMENT ACCOUNTS) 9-4-88
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-BUDGET
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	3,895	950	2,945
PROPERTY MANAGEMENT	3,579	634	2,945
INTERTECHNOLOGIES GROUP	2,046	841	1,205
INFORMATION POLICY OFFICE	283	149	134
OPERATIONS MANAGEMENT	5,331	4,929	402
MATERIALS MGMT	1,453	516	937
BUILDING CODE & CONST COORD	1,167	498	669
BUILDING FUND	2,421	1,484	937
PLANT MGMT	4,678	3,206	1,472
STATE REGISTER & DOCUMENTS	2,186	1,651	535
MICROGRAPHICS	869	601	268
ELECTRONICS EQUIPMENT RENTAL	856	588	268
TELECOMMUNICATIONS	7,307	6,772	535
MOTOR POOL	8,631	8,229	402
STATE PRINTER	5,745	5,210	535
CENTRAL STORES	7,554	7,019	535
FEDERAL SURPLUS	1,396	593	803
RESOURCE RECOVERY	147	147	0
CLEARING ACCT-AUCTION PROCEEDS	0	0	0
COMMUTER VANS	324	190	134
COMPUTER SERVICES	6,754	3,943	2,811
ADDRESSING & INSERT	403	269	134
MATERIALS TRANSFER	521	387	134
CENTRAL MNTNCE REV	764	630	134
CAPITOL PARKING	1,148	746	402
PROC SUR-LOCAL GOVT	136	2	134
RECORDS MGMT-LOCAL GOVT	169	35	134
MGMT ANALYSIS-SP FD	225	91	134
IISAC	146	12	134
911 EMERGENCY	1,459	1,325	134
RISK MGMT	342	208	134
VOLUNTEER SERVICES	268	0	268
OTHER	3,745	800	2,945
AGRICULTURE	63,736	43,123	20,613
ANIMAL HEALTH BD	3,820	2,214	1,606
ARTS BOARD	7,706	2,620	5,086
ATTORNEY GENERAL	17,035	7,665	9,370
AUDITOR	3,014	1,675	1,339
CAPITOL AREA ARCH PLAN BD	856	321	535
COMMERCE	41,257	36,974	4,283
COMMUNICATION IMPAIRED BD	611	343	268
COMMUNITY COLLEGE BD	54,506	41,790	12,716
CORRECTIONS	120,834	32,492	88,342
DISABILITY COUNCIL	2,312	973	1,339
EDUCATION-CENTRAL OFFICE	91,997	30,157	61,840
EDUCATION-FARIBAULT SCHOOLS	9,974	1,943	8,031
EDUCATION-VO-TECH	56,272	32,045	24,227
EMPLOYEE RELATIONS	28,243	22,354	5,889
FINANCE	13,280	10,737	2,543
HEALTH	92,092	19,277	72,815
HEALTH LIC BDS			
MEDICAL EXAMINERS	7,990	7,588	402
NURSING	7,762	7,227	535
PHARMACY	4,190	3,788	402
DENTISTRY	4,881	4,479	402
CHIROPRACTORS	2,898	2,229	669
PSYCHOLOGY	2,652	2,384	268
OPTOMETRY	1,343	1,075	268
NURSING HOME ADM	1,861	1,459	402
SOCIAL WRK & MNTL HLTH	684	416	268
SOCIAL WRK LIC BD	672	270	402
MARR & FAMILY THERAPY BD	980	578	402
UNLIC MNTL HLTH PROV BD	863	461	402
PODIATRY	807	539	268
VETERINARY MEDICINE	1,796	1,394	402

STATE OF MINNESOTA
FINANCE-BUDGET
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HEARING EXAMINER	3,826	2,889	937
HIGHER ED COORD BD	22,875	16,584	6,291
HIGHER ED FAC AUTH	171	37	134
HOUSING FINANCE	12,035	4,941	7,094
HUMAN RIGHTS	5,065	1,986	3,079
HUMAN SERVICES-CENTRAL OFFICE	128,062	75,860	52,202
HUMAN SERVICES-INSTITUTIONS	96,946	47,421	49,525
INDIAN AFFAIRS	3,169	894	2,275
INVESTMENT BOARD	5,389	972	4,417
IRON RANGE RESOURCES	19,998	6,345	13,653
JOBS & TRAINING	85,499	67,027	18,472
LABOR & INDUSTRY	41,699	22,290	19,409
LEGISLATIVE AUDIT	2,248	1,445	803
MEDIATION SVCS	1,906	1,371	535
MILITARY AFFAIRS	20,708	13,480	7,228
MUNICIPAL BOARD	1,090	688	402
NATURAL RESOURCES	282,664	94,736	187,928
NON-HEALTH LIC BDS			
BOXING	635	367	268
BARBERS	1,279	1,011	268
ELECTRICITY	4,174	3,505	669
ARCHITECTS & ENG	2,400	1,998	402
ABSTRACTORS	376	108	268
ACCOUNTANCY	2,089	1,821	268
PEACE OFFICERS	934	532	402
PLANNING	11,717	3,686	8,031
POLLUTION CONTROL	56,211	11,772	44,439
PUB EMP RET ASSN	7,971	6,766	1,205
PUBLIC SAFETY	155,534	116,717	38,817
PUBLIC SERVICE	14,552	9,466	5,086
PUBLIC UTIL COMM	2,653	1,448	1,205
RACING COMMISSION	4,193	847	3,346
REVENUE	82,667	40,236	42,431
SECRETARY OF STATE	7,627	4,415	3,212
STATE RETIREMENT	7,090	5,216	1,874
STATE UNIV SYSTEM	57,884	48,381	9,503
TEACHERS RETIREMENT	3,680	3,278	402
TRADE & ECON DEV	37,810	14,118	23,692
TRANSPORTATION	125,154	58,094	67,060
TRANSPORTATION REG BD	365	97	268
TREASURER	1,296	761	535
VETERANS AFFAIRS	24,245	14,474	9,771
WRKRS COMP CT OF APPEALS	602	334	268
ZOO	20,167	7,719	12,448
OTHER	91,948	33,062	58,886
TOTAL	2,181,475	1,122,440	1,059,035

SCHEDULE 10.1
FISCAL 90 BUDGET

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

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

The costs of the remaining functions have been allocated based on the number of accounting transactions processed for each department in F.Y. 1988.

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

SCHEDULE 10.2
BUDGET 1990

STATE OF MINNESOTA
FINANCE-ACCOUNTING
COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990 3,653,756

DEDUCTIONS:

EQUIPMENT (11,000)

TOTAL DEDUCTIONS (11,000)

ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMIN 578,143

TOTAL ALLOCATED ADDITIONS 578,143

TOTAL TO BE ALLOCATED 4,220,899

SCHEDULE 10.3
BUDGET 1990

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	2,122,756	232,934	1,751,905	137,917
OTHER EXPENSE & COST				
SERVICES	1,509,000	1,399,000	110,000	0
SUPPLIES	11,000	11,000	0	0
EQUIPMENT	11,000	11,000	0	0
DEPARTMENTAL EXPEND	3,653,756	1,653,934	1,861,905	137,917
COST ADJUSTMENTS				
DEDUCTIONS	(11,000)	(11,000)		
ADDITIONS	578,143	578,143		
COST BY FUNCTION	4,220,899	2,221,077	1,861,905	137,917
REALLOCATE ADMN	0	(2,221,077)	2,067,901	153,176
ALLOCABLE COSTS	4,220,899	0	3,929,806	291,093
DISALLOWED	(291,093)			(291,093)
NET ALLOCATED	3,929,806	0	3,929,806	0

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,706	0.10%	3,866
PROPERTY MANAGEMENT	1,807	0.07%	2,582
INTERTECHNOLOGIES GROUP	2,394	0.09%	3,420
INFORMATION POLICY OFFICE	424	0.02%	606
OPERATIONS MANAGEMENT	14,049	0.51%	20,071
MATERIALS MGMT	1,471	0.05%	2,102
BUILDING CODE & CONST COORD	1,416	0.05%	2,023
BUILDING FUND	4,230	0.15%	6,043
PLANT MGMT	9,137	0.33%	13,053
STATE REGISTER & DOCUMENTS	4,707	0.17%	6,725
MICROGRAPHICS	1,713	0.06%	2,447
ELECTRONICS EQUIPMENT RENTAL	1,674	0.06%	2,392
TELECOMMUNICATIONS	19,297	0.70%	27,568
MOTOR POOL	23,453	0.85%	33,506
STATE PRINTER	14,846	0.54%	21,210
CENTRAL STORES	20,001	0.73%	28,574
FEDERAL SURPLUS	1,691	0.06%	2,416
RESOURCE RECOVERY	420	0.02%	600
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	542	0.02%	774
COMPUTER SERVICES	11,236	0.41%	16,052
ADDRESSING & INSERT	768	0.03%	1,097
MATERIALS TRANSFER	1,102	0.04%	1,574
CENTRAL MNTNCE REV	1,797	0.07%	2,567
CAPITOL PARKING	2,125	0.08%	3,036
PROC SUR-LOCAL GOVT	5	0.00%	7
RECORDS MGMT-LOCAL GOVT	98	0.00%	140
MGMT ANALYSIS-SP FD	258	0.01%	369
IISAC	34	0.00%	49
911 EMERGENCY	3,774	0.14%	5,392
RISK MGMT	595	0.02%	850
VOLUNTEER SERVICES	0	0.00%	0
OTHER	2,277	0.08%	3,253
AGRICULTURE	43,135	1.57%	61,624
ANIMAL HEALTH BD	2,215	0.08%	3,164
ARTS BOARD	3,091	0.11%	4,416
ATTORNEY GENERAL	21,844	0.79%	31,207
AUDITOR	4,773	0.17%	6,819
CAPITOL AREA ARCH PLAN BD	915	0.03%	1,307
COMMERCE	43,606	1.59%	62,297
COMMUNICATION IMPAIRED BD	405	0.01%	579
COMMUNITY COLLEGE BD	126,050	4.58%	180,080
CORRECTIONS	116,354	4.23%	166,228
DISABILITY COUNCIL	1,214	0.04%	1,734
EDUCATION-CENTRAL OFFICE	95,594	3.48%	136,570
EDUCATION-FARIBAUTL SCHOOLS	6,157	0.22%	8,796
EDUCATION-VO-TECH	24,821	0.90%	35,460
EMPLOYEE RELATIONS	63,701	2.32%	91,006
FINANCE	30,598	1.11%	43,714
HEALTH	69,035	2.51%	98,626
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.12%	4,762
NURSING	3,174	0.12%	4,535
PHARMACY	1,664	0.06%	2,377
DENTISTRY	1,967	0.07%	2,810
CHIROPRACTORS	979	0.04%	1,399
PSYCHOLOGY	1,047	0.04%	1,496
OPTOMETRY	472	0.02%	674
NURSING HOME ADM	641	0.02%	916
SOCIAL WRK & MNTL HLTH	183	0.01%	261
SOCIAL WRK LIC BD	119	0.00%	170
MARR & FAMILY THERAPY BD	254	0.01%	363
UNLIC MNTL HLTH PROV BD	202	0.01%	289
PODIATRY	237	0.01%	339
VETERINARY MEDICINE	612	0.02%	874

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.23%	9,093
HIGHER ED COORD BD	12,846	0.47%	18,352
HIGHER ED FAC AUTH	29	0.00%	41
HOUSING FINANCE	10,887	0.40%	15,554
HUMAN RIGHTS	2,479	0.09%	3,542
HUMAN SERVICES-CENTRAL OFFICE	104,623	3.80%	149,469
HUMAN SERVICES-INSTITUTIONS	94,077	3.42%	134,402
INDIAN AFFAIRS	1,117	0.04%	1,596
INVESTMENT BOARD	2,769	0.10%	3,956
IRON RANGE RESOURCES	18,269	0.66%	26,100
JOBS & TRAINING	240,023	8.73%	342,907
LABOR & INDUSTRY	49,107	1.79%	70,156
LEGISLATIVE AUDIT	1,804	0.07%	2,577
MEDIATION SVCS	1,712	0.06%	2,446
MILITARY AFFAIRS	16,831	0.61%	24,045
MUNICIPAL BOARD	812	0.03%	1,160
NATURAL RESOURCES	272,775	9.92%	389,698
NON-HEALTH LIC BDS			
BOXING	433	0.02%	619
BARBERS	1,191	0.04%	1,702
ELECTRICITY	4,133	0.15%	5,905
ARCHITECTS & ENG	2,356	0.09%	3,366
ABSTRACTORS	127	0.00%	181
ACCOUNTANCY	2,148	0.08%	3,069
PEACE OFFICERS	1,998	0.07%	2,854
PLANNING	10,504	0.38%	15,006
POLLUTION CONTROL	33,895	1.23%	48,424
PUB EMP RET ASSN	5,241	0.19%	7,488
PUBLIC SAFETY	438,536	15.94%	626,511
PUBLIC SERVICE	11,164	0.41%	15,949
PUBLIC UTIL COMM	1,709	0.06%	2,442
RACING COMMISSION	3,184	0.12%	4,549
REVENUE	50,236	1.83%	71,769
SECRETARY OF STATE	12,581	0.46%	17,974
STATE RETIREMENT	4,040	0.15%	5,772
STATE UNIV SYSTEM	145,927	5.31%	208,477
TEACHERS RETIREMENT	2,539	0.09%	3,627
TRADE & ECON DEV	31,103	1.13%	44,435
TRANSPORTATION	218,272	7.94%	311,832
TRANSPORTATION REG BD	370	0.01%	529
TREASURER	2,168	0.08%	3,097
VETERANS AFFAIRS	23,999	0.87%	34,286
WRKRS COMP CT OF APPEALS	735	0.03%	1,050
ZOO	22,225	0.81%	31,752
OTHER	64,951	2.36%	92,791
TOTAL	2,750,729	100.00%	3,929,806

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	3,866	3,866
PROPERTY MANAGEMENT	2,582	2,582
INTERTECHNOLOGIES GROUP	3,420	3,420
INFORMATION POLICY OFFICE	606	606
OPERATIONS MANAGEMENT	20,071	20,071
MATERIALS MGMT	2,102	2,102
BUILDING CODE & CONST COORD	2,023	2,023
BUILDING FUND	6,043	6,043
PLANT MGMT	13,053	13,053
STATE REGISTER & DOCUMENTS	6,725	6,725
MICROGRAPHICS	2,447	2,447
ELECTRONICS EQUIPMENT RENTAL	2,392	2,392
TELECOMMUNICATIONS	27,568	27,568
MOTOR POOL	33,506	33,506
STATE PRINTER	21,210	21,210
CENTRAL STORES	28,574	28,574
FEDERAL SURPLUS	2,416	2,416
RESOURCE RECOVERY	600	600
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	774	774
COMPUTER SERVICES	16,052	16,052
ADDRESSING & INSERT	1,097	1,097
MATERIALS TRANSFER	1,574	1,574
CENTRAL MNTNCE REV	2,567	2,567
CAPITOL PARKING	3,036	3,036
PROC SUR-LOCAL GOVT	7	7
RECORDS MGMT-LOCAL GOVT	140	140
MGMT ANALYSIS-SP FD	369	369
IISAC	49	49
911 EMERGENCY	5,392	5,392
RISK MGMT	850	850
VOLUNTEER SERVICES	0	0
OTHER	3,253	3,253
AGRICULTURE	61,624	61,624
ANIMAL HEALTH BD	3,164	3,164
ARTS BOARD	4,416	4,416
ATTORNEY GENERAL	31,207	31,207
AUDITOR	6,819	6,819
CAPITOL AREA ARCH PLAN BD	1,307	1,307
COMMERCE	62,297	62,297
COMMUNICATION IMPAIRED BD	579	579
COMMUNITY COLLEGE BD	180,080	180,080
CORRECTIONS	166,228	166,228
DISABILITY COUNCIL	1,734	1,734
EDUCATION-CENTRAL OFFICE	136,570	136,570
EDUCATION-FARIBAULT SCHOOLS	8,796	8,796
EDUCATION-VO-TECH	35,460	35,460
EMPLOYEE RELATIONS	91,006	91,006
FINANCE	43,714	43,714
HEALTH	98,626	98,626
HEALTH LIC BDS		
MEDICAL EXAMINERS	4,762	4,762
NURSING	4,535	4,535
PHARMACY	2,377	2,377
DENTISTRY	2,810	2,810
CHIROPRACTORS	1,399	1,399
PSYCHOLOGY	1,496	1,496
OPTOMETRY	674	674
NURSING HOME ADM	916	916
SOCIAL WRK & MNTL HLTH	261	261
SOCIAL WRK LIC BD	170	170
MARR & FAMILY THERAPY BD	363	363
UNLIC MNTL HLTH PROV BD	289	289
PODIATRY	339	339
VETERINARY MEDICINE	874	874

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HEARING EXAMINER	9,093	9,093
HIGHER ED COORD BD	18,352	18,352
HIGHER ED FAC AUTH	41	41
HOUSING FINANCE	15,554	15,554
HUMAN RIGHTS	3,542	3,542
HUMAN SERVICES-CENTRAL OFFICE	149,469	149,469
HUMAN SERVICES-INSTITUTIONS	134,402	134,402
INDIAN AFFAIRS	1,596	1,596
INVESTMENT BOARD	3,956	3,956
IRON RANGE RESOURCES	26,100	26,100
JOBS & TRAINING	342,907	342,907
LABOR & INDUSTRY	70,156	70,156
LEGISLATIVE AUDIT	2,577	2,577
MEDIATION SVCS	2,446	2,446
MILITARY AFFAIRS	24,045	24,045
MUNICIPAL BOARD	1,160	1,160
NATURAL RESOURCES	389,698	389,698
NON-HEALTH LIC BDS		
BOXING	619	619
BARBERS	1,702	1,702
ELECTRICITY	5,905	5,905
ARCHITECTS & ENG	3,366	3,366
ABSTRACTORS	181	181
ACCOUNTANCY	3,069	3,069
PEACE OFFICERS	2,854	2,854
PLANNING	15,006	15,006
POLLUTION CONTROL	48,424	48,424
PUB EMP RET ASSN	7,488	7,488
PUBLIC SAFETY	626,511	626,511
PUBLIC SERVICE	15,949	15,949
PUBLIC UTIL COMM	2,442	2,442
RACING COMMISSION	4,549	4,549
REVENUE	71,769	71,769
SECRETARY OF STATE	17,974	17,974
STATE RETIREMENT	5,772	5,772
STATE UNIV SYSTEM	208,477	208,477
TEACHERS RETIREMENT	3,627	3,627
TRADE & ECON DEV	44,435	44,435
TRANSPORTATION	311,832	311,832
TRANSPORTATION REG BD	529	529
TREASURER	3,097	3,097
VETERANS AFFAIRS	34,286	34,286
WRKRS COMP CT OF APPEALS	1,050	1,050
ZOO	31,752	31,752
OTHER	92,791	92,791
TOTAL	3,929,806	3,929,806

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, beginning farmers administration and rural finance. 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. 1988.

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 1988.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1988 payroll transactions processed.

Costs of debt management, economic analysis, beginning farmers administration and rural finance are considered general government and have not been allocated.

Ref.: FMC 74-4, Attachment B, paragraphs B.1, B.12 and 21.
Circular A-102 Attachment P

SCHEDULE 11.2
BUDGET 1990

STATE OF MINNESOTA
FINANCE-OTHER
COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990	1,974,150
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DEDUCTIONS:

EQUIPMENT	(14,000)
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TOTAL DEDUCTIONS	(14,000)
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ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMIN	321,190
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TOTAL ALLOCATED ADDITIONS	321,190
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TOTAL TO BE ALLOCATED	2,281,340
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SCHEDULE 11.3
BUDGET 1990

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	1,291,150	0	346,344	355,198	14,124	575,484
OTHER EXPENSE & COST						
SERVICES	653,000	0	10,400	493,000	600	149,000
SUPPLIES	16,000	0	2,000	2,000	0	12,000
EQUIPMENT	14,000	14,000				
DEPARTMENTAL EXPEND	1,974,150	14,000	358,744	850,198	14,724	736,484
COST ADJUSTMENTS						
DEDUCTIONS	(14,000)	(14,000)				
ADDITIONS	321,190	321,190				
COST BY FUNCTION	2,281,340	321,190	358,744	850,198	14,724	736,484
REALLOCATE ADMN	0	(321,190)	58,784	139,313	2,413	120,680
ALLOCABLE COSTS	2,281,340	0	417,528	989,511	17,137	857,164
DISALLOWED	(857,164)					(857,164)
NET ALLOCATED	1,424,176		417,528	989,511	17,137	0

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,706	0.10%	411
PROPERTY MANAGEMENT	1,807	0.07%	274
INTERTECHNOLOGIES GROUP	2,394	0.09%	363
INFORMATION POLICY OFFICE	424	0.02%	64
OPERATIONS MANAGEMENT	14,049	0.51%	2,132
MATERIALS MGMT	1,471	0.05%	223
BUILDING CODE & CONST COORD	1,416	0.05%	215
BUILDING FUND	4,230	0.15%	642
PLANT MGMT	9,137	0.33%	1,387
STATE REGISTER & DOCUMENTS	4,707	0.17%	714
MICROGRAPHICS	1,713	0.06%	260
ELECTRONICS EQUIPMENT RENTAL	1,674	0.06%	254
TELECOMMUNICATIONS	19,297	0.70%	2,929
MOTOR POOL	23,453	0.85%	3,560
STATE PRINTER	14,846	0.54%	2,253
CENTRAL STORES	20,001	0.73%	3,036
FEDERAL SURPLUS	1,691	0.06%	257
RESOURCE RECOVERY	420	0.02%	64
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	542	0.02%	82
COMPUTER SERVICES	11,236	0.41%	1,705
ADDRESSING & INSERT	768	0.03%	117
MATERIALS TRANSFER	1,102	0.04%	167
CENTRAL MNTNCE REV	1,797	0.07%	273
CAPITOL PARKING	2,125	0.08%	323
PROC SUR-LOCAL GOVT	5	0.00%	1
RECORDS MGMT-LOCAL GOVT	98	0.00%	15
MGMT ANALYSIS-SP FD	258	0.01%	39
IISAC	34	0.00%	5
911 EMERGENCY	3,774	0.14%	573
RISK MGMT	595	0.02%	90
VOLUNTEER SERVICES	0	0.00%	0
OTHER	2,277	0.08%	346
AGRICULTURE	43,135	1.57%	6,547
ANIMAL HEALTH BD	2,215	0.08%	336
ARTS BOARD	3,091	0.11%	469
ATTORNEY GENERAL	21,844	0.79%	3,316
AUDITOR	4,773	0.17%	724
CAPITOL AREA ARCH PLAN BD	915	0.03%	139
COMMERCE	43,606	1.59%	6,619
COMMUNICATION IMPAIRED BD	405	0.01%	61
COMMUNITY COLLEGE BD	126,050	4.58%	19,133
CORRECTIONS	116,354	4.23%	17,661
DISABILITY COUNCIL	1,214	0.04%	184
EDUCATION-CENTRAL OFFICE	95,594	3.48%	14,510
EDUCATION-FARIBAULT SCHOOLS	6,157	0.22%	935
EDUCATION-VO-TECH	24,821	0.90%	3,768
EMPLOYEE RELATIONS	63,701	2.32%	9,669
FINANCE	30,598	1.11%	4,644
HEALTH	69,035	2.51%	10,479
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.12%	506
NURSING	3,174	0.12%	482
PHARMACY	1,664	0.06%	253
DENTISTRY	1,967	0.07%	299
CHIROPRACTORS	979	0.04%	149
PSYCHOLOGY	1,047	0.04%	159
OPTOMETRY	472	0.02%	72
NURSING HOME ADM	641	0.02%	97
SOCIAL WRK & MNTL HLTH	183	0.01%	28
SOCIAL WRK LIC BD	119	0.00%	18
MARR & FAMILY THERAPY BD	254	0.01%	39
UNLIC MNTL HLTH PROV BD	202	0.01%	31
PODIATRY	237	0.01%	36
VETERINARY MEDICINE	612	0.02%	93

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.23%	966
HIGHER ED COORD BD	12,846	0.47%	1,950
HIGHER ED FAC AUTH	29	0.00%	4
HOUSING FINANCE	10,887	0.40%	1,653
HUMAN RIGHTS	2,479	0.09%	376
HUMAN SERVICES-CENTRAL OFFICE	104,623	3.80%	15,881
HUMAN SERVICES-INSTITUTIONS	94,077	3.42%	14,280
INDIAN AFFAIRS	1,117	0.04%	170
INVESTMENT BOARD	2,769	0.10%	420
IRON RANGE RESOURCES	18,269	0.66%	2,773
JOBS & TRAINING	240,023	8.73%	36,433
LABOR & INDUSTRY	49,107	1.79%	7,454
LEGISLATIVE AUDIT	1,804	0.07%	274
MEDIATION SVCS	1,712	0.06%	260
MILITARY AFFAIRS	16,831	0.61%	2,555
MUNICIPAL BOARD	812	0.03%	123
NATURAL RESOURCES	272,775	9.92%	41,404
NON-HEALTH LIC BDS			
BOXING	433	0.02%	66
BARBERS	1,191	0.04%	181
ELECTRICITY	4,133	0.15%	627
ARCHITECTS & ENG	2,356	0.09%	358
ABSTRACTORS	127	0.00%	19
ACCOUNTANCY	2,148	0.08%	326
PEACE OFFICERS	1,998	0.07%	303
PLANNING	10,504	0.38%	1,594
POLLUTION CONTROL	33,895	1.23%	5,145
PUB EMP RET ASSN	5,241	0.19%	796
PUBLIC SAFETY	438,536	15.94%	66,565
PUBLIC SERVICE	11,164	0.41%	1,695
PUBLIC UTIL COMM	1,709	0.06%	259
RACING COMMISSION	3,184	0.12%	483
REVENUE	50,236	1.83%	7,625
SECRETARY OF STATE	12,581	0.46%	1,910
STATE RETIREMENT	4,040	0.15%	613
STATE UNIV SYSTEM	145,927	5.31%	22,150
TEACHERS RETIREMENT	2,539	0.09%	385
TRADE & ECON DEV	31,103	1.13%	4,721
TRANSPORTATION	218,272	7.94%	33,131
TRANSPORTATION REG BD	370	0.01%	56
TREASURER	2,168	0.08%	329
VETERANS AFFAIRS	23,999	0.87%	3,643
WRKRS COMP CT OF APPEALS	735	0.03%	112
ZOO	22,225	0.81%	3,373
OTHER	64,951	2.36%	9,857
TOTAL	2,750,729	100.00%	417,528

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-OTHER
DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	11,237	0.11%	1,077
PROPERTY MANAGEMENT	7,443	0.07%	713
INTERTECHNOLOGIES GROUP	8,369	0.08%	802
INFORMATION POLICY OFFICE	1,928	0.02%	185
OPERATIONS MANAGEMENT	7,818	0.08%	749
MATERIALS MGMT	13,982	0.14%	1,340
BUILDING CODE & CONST COORD	5,152	0.05%	494
BUILDING FUND	2,109	0.02%	202
PLANT MGMT	51,105	0.49%	4,897
STATE REGISTER & DOCUMENTS	5,265	0.05%	504
MICROGRAPHICS	4,475	0.04%	429
ELECTRONICS EQUIPMENT RENTAL	2,193	0.02%	210
TELECOMMUNICATIONS	1,913	0.02%	183
MOTOR POOL	4,413	0.04%	423
STATE PRINTER	24,437	0.24%	2,342
CENTRAL STORES	3,863	0.04%	370
FEDERAL SURPLUS	1,845	0.02%	177
RESOURCE RECOVERY	660	0.01%	63
CLEARING ACCT-AUCTION PROCEEDS	269	0.00%	26
COMMUTER VANS	1,075	0.01%	103
COMPUTER SERVICES	69,238	0.67%	6,634
ADDRESSING & INSERT	4,916	0.05%	471
MATERIALS TRANSFER	2,954	0.03%	283
CENTRAL MNTNCE REV	1,448	0.01%	139
CAPITOL PARKING	2,824	0.03%	271
PROC SUR-LOCAL GOVT	287	0.00%	28
RECORDS MGMT-LOCAL GOVT	153	0.00%	15
MGMT ANALYSIS-SP FD	1,095	0.01%	105
IISAC	76	0.00%	7
911 EMERGENCY	901	0.01%	86
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	233	0.00%	22
AGRICULTURE	116,889	1.13%	11,200
ANIMAL HEALTH BD	15,953	0.15%	1,529
ARTS BOARD	3,845	0.04%	368
ATTORNEY GENERAL	88,191	0.85%	8,450
AUDITOR	28,285	0.27%	2,710
CAPITOL AREA ARCH PLAN BD	1,721	0.02%	165
COMMERCE	57,770	0.56%	5,536
COMMUNICATION IMPAIRED BD	115	0.00%	11
COMMUNITY COLLEGE BD	456,821	4.42%	43,773
CORRECTIONS	567,739	5.50%	54,401
DISABILITY COUNCIL	2,444	0.02%	234
EDUCATION-CENTRAL OFFICE	98,033	0.95%	9,394
EDUCATION-FARIBAULT SCHOOLS	46,782	0.45%	4,483
EDUCATION-VO-TECH	25,492	0.25%	2,443
EMPLOYEE RELATIONS	36,938	0.36%	3,539
FINANCE	49,332	0.48%	4,727
HEALTH	197,820	1.92%	18,955
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,783	0.04%	362
NURSING	4,537	0.04%	435
PHARMACY	1,443	0.01%	138
DENTISTRY	1,174	0.01%	112
CHIROPRACTORS	692	0.01%	66
PSYCHOLOGY	779	0.01%	75
OPTOMETRY	291	0.00%	28
NURSING HOME ADM	477	0.00%	46
SOCIAL WRK & MNTL HLTH	88	0.00%	8
SOCIAL WRK LIC BD	30	0.00%	3
MARR & FAMILY THERAPY BD	22	0.00%	2
UNLIC MNTL HLTH PROV BD	29	0.00%	3
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	341	0.00%	33

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	15,980	0.15%	1,531
HIGHER ED COORD BD	55,846	0.54%	5,351
HIGHER ED FAC AUTH	541	0.01%	52
HOUSING FINANCE	31,980	0.31%	3,064
HUMAN RIGHTS	16,945	0.16%	1,624
HUMAN SERVICES-CENTRAL OFFICE	216,480	2.10%	20,743
HUMAN SERVICES-INSTITUTIONS	2,096,351	20.30%	200,872
INDIAN AFFAIRS	2,183	0.02%	209
INVESTMENT BOARD	6,418	0.06%	615
IRON RANGE RESOURCES	30,454	0.29%	2,918
JOBS & TRAINING	556,545	5.39%	53,328
LABOR & INDUSTRY	112,035	1.08%	10,735
LEGISLATIVE AUDIT	17,201	0.17%	1,648
MEDIATION SVCS	5,760	0.06%	552
MILITARY AFFAIRS	110,793	1.07%	10,616
MUNICIPAL BOARD	1,137	0.01%	109
NATURAL RESOURCES	958,290	9.28%	91,823
NON-HEALTH LIC BDS			
BOXING	525	0.01%	50
BARBERS	745	0.01%	71
ELECTRICITY	4,871	0.05%	467
ARCHITECTS & ENG	1,383	0.01%	133
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,078	0.01%	103
PEACE OFFICERS	1,871	0.02%	179
PLANNING	28,619	0.28%	2,742
POLLUTION CONTROL	159,539	1.54%	15,287
PUB EMP RET ASSN	18,355	0.18%	1,759
PUBLIC SAFETY	517,332	5.01%	49,571
PUBLIC SERVICE	36,561	0.35%	3,503
PUBLIC UTIL COMM	8,568	0.08%	821
RACING COMMISSION	2,470	0.02%	237
REVENUE	302,240	2.93%	28,961
SECRETARY OF STATE	16,684	0.16%	1,599
STATE RETIREMENT	11,556	0.11%	1,107
STATE UNIV SYSTEM	936,608	9.07%	89,746
TEACHERS RETIREMENT	13,148	0.13%	1,260
TRADE & ECON DEV	52,058	0.50%	4,988
TRANSPORTATION	1,573,284	15.23%	150,752
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	2,613	0.03%	250
VETERANS AFFAIRS	130,721	1.27%	12,526
WRKRS COMP CT OF APPEALS	3,352	0.03%	321
ZOO	50,587	0.49%	4,847
OTHER	165,549	1.60%	15,862
TOTAL	10,326,788	100.00%	989,511

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN F.Y. 1988
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
INTERTECHNOLOGIES GROUP	0	0.00%	0
INFORMATION POLICY OFFICE	0	0.00%	0
OPERATIONS MANAGEMENT	0	0.00%	0
MATERIALS MGMT	0	0.00%	0
BUILDING CODE & CONST COORD	0	0.00%	0
BUILDING FUND	153,957	0.01%	1
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
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	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	2,671	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
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	793,654	0.04%	7
ANIMAL HEALTH BD	102,514	0.01%	1
ARTS BOARD	569,889	0.03%	5
ATTORNEY GENERAL	470,775	0.03%	4
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	3,818,314	0.20%	35
CORRECTIONS	1,746,611	0.09%	16
DISABILITY COUNCIL	1,000	0.00%	0
EDUCATION-CENTRAL OFFICE	148,482,709	7.90%	1,354
EDUCATION-FARIBAULT SCHOOLS	63,629	0.00%	1
EDUCATION-VO-TECH	17,852,718	0.95%	163
EMPLOYEE RELATIONS	0	0.00%	0
FINANCE	0	0.00%	0
HEALTH	44,002,707	2.34%	401
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	2,064,745	0.11%	19
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	59,080,146	3.14%	539
HUMAN RIGHTS	362,609	0.02%	3
HUMAN SERVICES-CENTRAL OFFICE	1,003,384,629	53.39%	9,149
HUMAN SERVICES-INSTITUTIONS	229,984	0.01%	2
INDIAN AFFAIRS	50,000	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	206,250	0.01%	2
JOBS & TRAINING	208,850,595	11.11%	1,904
LABOR & INDUSTRY	2,311,113	0.12%	21
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	11,477	0.00%	0
MILITARY AFFAIRS	9,037,387	0.48%	82
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	14,227,651	0.76%	130
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	780	0.00%	0
PLANNING	7,499,851	0.40%	68
POLLUTION CONTROL	11,987,266	0.64%	109
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	14,704,143	0.78%	134
PUBLIC SERVICE	3,263,042	0.17%	30
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	4,223,100	0.22%	39
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	15,585,172	0.83%	142
TRANSPORTATION	296,890,079	15.80%	2,707
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	2,459,330	0.13%	22
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	4,964,858	0.26%	47
TOTAL	1,879,455,355	100.00%	17,137

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1988
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	1,488	411	1,077	0
PROPERTY MANAGEMENT	987	274	713	0
INTERTECHNOLOGIES GROUP	1,165	363	802	0
INFORMATION POLICY OFFICE	249	64	185	0
OPERATIONS MANAGEMENT	2,881	2,132	749	0
MATERIALS MGMT	1,563	223	1,340	0
BUILDING CODE & CONST COORD	709	215	494	0
BUILDING FUND	845	642	202	1
PLANT MGMT	6,284	1,387	4,897	0
STATE REGISTER & DOCUMENTS	1,218	714	504	0
MICROGRAPHICS	689	260	429	0
ELECTRONICS EQUIPMENT RENTAL	464	254	210	0
TELECOMMUNICATIONS	3,112	2,929	183	0
MOTOR POOL	3,983	3,560	423	0
STATE PRINTER	4,595	2,253	2,342	0
CENTRAL STORES	3,406	3,036	370	0
FEDERAL SURPLUS	434	257	177	0
RESOURCE RECOVERY	127	64	63	0
CLEARING ACCT-AUCTION PROCEEDS	26	0	26	0
COMMUTER VANS	185	82	103	0
COMPUTER SERVICES	8,339	1,705	6,634	0
ADDRESSING & INSERT	588	117	471	0
MATERIALS TRANSFER	450	167	283	0
CENTRAL MNTNCE REV	412	273	139	0
CAPITOL PARKING	594	323	271	0
PROC SUR-LOCAL GOVT	29	1	28	0
RECORDS MGMT-LOCAL GOVT	30	15	15	0
MGMT ANALYSIS-SP FD	144	39	105	0
IISAC	12	5	7	0
911 EMERGENCY	659	573	86	0
RISK MGMT	90	90	0	0
VOLUNTEER SERVICES	0	0	0	0
OTHER	368	346	22	0
AGRICULTURE	17,754	6,547	11,200	7
ANIMAL HEALTH BD	1,866	336	1,529	1
ARTS BOARD	842	469	368	5
ATTORNEY GENERAL	11,770	3,316	8,450	4
AUDITOR	3,434	724	2,710	0
CAPITOL AREA ARCH PLAN BD	304	139	165	0
COMMERCE	12,155	6,619	5,536	0
COMMUNICATION IMPAIRED BD	72	61	11	0
COMMUNITY COLLEGE BD	62,941	19,133	43,773	35
CORRECTIONS	72,078	17,661	54,401	16
DISABILITY COUNCIL	418	184	234	0
EDUCATION-CENTRAL OFFICE	25,258	14,510	9,394	1,354
EDUCATION-FARIBAULT SCHOOLS	5,419	935	4,483	1
EDUCATION-VO-TECH	6,374	3,768	2,443	163
EMPLOYEE RELATIONS	13,208	9,669	3,539	0
FINANCE	9,371	4,644	4,727	0
HEALTH	29,835	10,479	18,955	401
HEALTH LIC BDS				
MEDICAL EXAMINERS	868	506	362	0
NURSING	917	482	435	0
PHARMACY	391	253	138	0
DENTISTRY	411	299	112	0
CHIROPRACTORS	215	149	66	0
PSYCHOLOGY	234	159	75	0
OPTOMETRY	100	72	28	0
NURSING HOME ADM	143	97	46	0
SOCIAL WRK & MNTL HLTH	36	28	8	0
SOCIAL WRK LIC BD	21	18	3	0
MARR & FAMILY THERAPY BD	41	39	2	0
UNLIC MNTL HLTH PROV BD	34	31	3	0
PODIATRY	36	36	0	0
VETERINARY MEDICINE	126	93	33	0

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HEARING EXAMINER	2,497	966	1,531	0
HIGHER ED COORD BD	7,320	1,950	5,351	19
HIGHER ED FAC AUTH	56	4	52	0
HOUSING FINANCE	5,256	1,653	3,064	539
HUMAN RIGHTS	2,003	376	1,624	3
HUMAN SERVICES-CENTRAL OFFICE	45,773	15,881	20,743	9,149
HUMAN SERVICES-INSTITUTIONS	215,154	14,280	200,872	2
INDIAN AFFAIRS	379	170	209	0
INVESTMENT BOARD	1,035	420	615	0
IRON RANGE RESOURCES	5,693	2,773	2,918	2
JOBS & TRAINING	91,665	36,433	53,328	1,904
LABOR & INDUSTRY	18,210	7,454	10,735	21
LEGISLATIVE AUDIT	1,922	274	1,648	0
MEDIATION SVCS	812	260	552	0
MILITARY AFFAIRS	13,253	2,555	10,616	82
MUNICIPAL BOARD	232	123	109	0
NATURAL RESOURCES	133,357	41,404	91,823	130
NON-HEALTH LIC BDS				
BOXING	116	66	50	0
BARBERS	252	181	71	0
ELECTRICITY	1,094	627	467	0
ARCHITECTS & ENG	491	358	133	0
ABSTRACTORS	19	19	0	0
ACCOUNTANCY	429	326	103	0
PEACE OFFICERS	482	303	179	0
PLANNING	4,404	1,594	2,742	68
POLLUTION CONTROL	20,541	5,145	15,287	109
PUB EMP RET ASSN	2,555	796	1,759	0
PUBLIC SAFETY	116,270	66,565	49,571	134
PUBLIC SERVICE	5,228	1,695	3,503	30
PUBLIC UTIL COMM	1,080	259	821	0
RACING COMMISSION	720	483	237	0
REVENUE	36,586	7,625	28,961	0
SECRETARY OF STATE	3,509	1,910	1,599	0
STATE RETIREMENT	1,720	613	1,107	0
STATE UNIV SYSTEM	111,935	22,150	89,746	39
TEACHERS RETIREMENT	1,645	385	1,260	0
TRADE & ECON DEV	9,851	4,721	4,988	142
TRANSPORTATION	186,590	33,131	150,752	2,707
TRANSPORTATION REG BD	56	56	0	0
TREASURER	579	329	250	0
VETERANS AFFAIRS	16,191	3,643	12,526	22
WRKRS COMP CT OF APPEALS	433	112	321	0
ZOO	8,220	3,373	4,847	0
OTHER	25,766	9,857	15,862	47
TOTAL	1,424,176	417,528	989,511	17,137

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 recommended positions for F.Y. 1990.

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.

SCHEDULE 12.2
BUDGET 1990

STATE OF MINNESOTA

EMPLOYEE RELATIONS

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990 173,526,732

DEDUCTIONS:

EQUIPMENT	(1,031,000)
WORKERS COMP BENEFITS	(16,188,000)
INSURANCE PAYMENTS	(143,790,000)
INSURANCE REFUNDS	(380,000)

TOTAL DEDUCTIONS (161,389,000)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	22,330
ADMIN-PROPERTY MGMT	2,093
ADMIN-INTERTECHNOLOGY GRP	5,560
ADMIN-INFORM POLICY OFF	63,229
ADMIN-OPERATIONS MGMT	6,369
ADMIN-MATERIALS MGMT	10,723
FINANCE-BUDGET	28,243
FINANCE-ACCOUNTING	91,006
FINANCE-OTHER	13,208

TOTAL ALLOCATED ADDITIONS 242,761

TOTAL TO BE ALLOCATED 12,380,493

SCHEDULE 12.3
BUDGET 1990

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 GVRNMT
WAGES & BENEFITS							
SALARY & WAGES	7,206,732	327,794	4,628,114	25,000	1,405,000	487,000	333,824
OTHER EXPENSE & COST							
SERVICES	4,761,000	5,000	2,481,000	274,000	230,000	1,524,000	247,000
SUPPLIES	170,000	0	106,000	27,000	20,000	11,000	6,000
EQUIPMENT	1,031,000	1,031,000					
WRKRS COMP BENEFITS	16,188,000				16,188,000		
INSURANCE PAYMENTS						143,790,000	
INSURANCE REFUNDS						380,000	
DEPARTMENTAL EXPEND	173,526,732	1,363,794	7,215,114	326,000	17,843,000	146,192,000	586,824
COST ADJUSTMENTS							
DEDUCTIONS	(161,389,000)	(1,031,000)			(16,188,000)	(144,170,000)	
ADDITIONS	242,761	242,761					
COST BY FUNCTION	12,380,493	575,555	7,215,114	326,000	1,655,000	2,022,000	586,824
REALLOCATE ADMN		(575,555)	351,776	15,894	80,690	98,584	28,611
ALLOCABLE COSTS	12,380,493	0	7,566,890	341,894	1,735,690	2,120,584	615,435
DISALLOWED	(4,813,603)			(341,894)	(1,735,690)	(2,120,584)	(615,435)
NET ALLOCATED	7,566,890	0	7,566,890	0	0	0	0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	52	0.15%	11,013
PROPERTY MANAGEMENT	36	0.10%	7,624
INTERTECHNOLOGIES GROUP	28	0.08%	5,930
INFORMATION POLICY OFFICE	26	0.07%	5,506
OPERATIONS MANAGEMENT	29	0.08%	6,142
MATERIALS MGMT	52	0.15%	11,013
BUILDING CODE & CONST COORD	30	0.08%	6,353
BUILDING FUND	7	0.02%	1,482
PLANT MGMT	165	0.46%	34,944
STATE REGISTER & DOCUMENTS	23	0.06%	4,871
MICROGRAPHICS	16	0.04%	3,388
ELECTRONICS EQUIPMENT RENTAL	2	0.01%	424
TELECOMMUNICATIONS	8	0.02%	1,694
MOTOR POOL	16	0.04%	3,388
STATE PRINTER	66	0.18%	13,977
CENTRAL STORES	14	0.04%	2,965
FEDERAL SURPLUS	7	0.02%	1,482
RESOURCE RECOVERY	2	0.01%	424
CLEARING ACCT-AUCTION PROCEEDS	1	0.00%	212
COMMUTER VANS	1	0.00%	212
COMPUTER SERVICES	301	0.84%	63,746
ADDRESSING & INSERT	7	0.02%	1,482
MATERIALS TRANSFER	11	0.03%	2,330
CENTRAL MNTNCE REV	7	0.02%	1,482
CAPITOL PARKING	11	0.03%	2,330
PROC SUR-LOCAL GOVT	3	0.01%	635
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	14	0.04%	2,965
IISAC	0	0.00%	0
911 EMERGENCY	3	0.01%	635
RISK MGMT	2	0.01%	424
VOLUNTEER SERVICES	2	0.01%	424
OTHER	1	0.00%	212
AGRICULTURE	500	1.40%	105,890
ANIMAL HEALTH BD	37	0.10%	7,836
ARTS BOARD	12	0.03%	2,541
ATTORNEY GENERAL	344	0.96%	72,852
AUDITOR	124	0.35%	26,261
CAPITOL AREA ARCH PLAN BD	5	0.01%	1,059
COMMERCE	230	0.64%	48,709
COMMUNICATION IMPAIRED BD	1	0.00%	212
COMMUNITY COLLEGE BD	2,455	6.87%	519,919
CORRECTIONS	1,991	5.57%	421,653
DISABILITY COUNCIL	14	0.04%	2,965
EDUCATION-CENTRAL OFFICE	414	1.16%	87,677
EDUCATION-FARIBAULT SCHOOLS	196	0.55%	41,509
EDUCATION-VO-TECH	124	0.35%	26,261
EMPLOYEE RELATIONS	181	0.51%	38,332
FINANCE	132	0.37%	27,955
HEALTH	955	2.67%	202,250
HEALTH LIC BDS			
MEDICAL EXAMINERS	23	0.06%	4,871
NURSING	22	0.06%	4,659
PHARMACY	7	0.02%	1,482
DENTISTRY	7	0.02%	1,482
CHIROPRACTORS	5	0.01%	1,059
PSYCHOLOGY	4	0.01%	847
OPTOMETRY	1	0.00%	212
NURSING HOME ADM	2	0.01%	424
SOCIAL WRK & MNTL HLTH	5	0.01%	1,059
SOCIAL WRK LIC BD	1	0.00%	212
MARR & FAMILY THERAPY BD	1	0.00%	212
UNLIC MNTL HLTH PROV BD	1	0.00%	212
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	212

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	78	0.22%	16,519
HIGHER ED COORD BD	81	0.23%	17,154
HIGHER ED FAC AUTH	3	0.01%	635
HOUSING FINANCE	134	0.38%	28,378
HUMAN RIGHTS	77	0.22%	16,307
HUMAN SERVICES-CENTRAL OFFICE	1,022	2.86%	216,439
HUMAN SERVICES-INSTITUTIONS	5,627	15.75%	1,191,685
INDIAN AFFAIRS	7	0.02%	1,482
INVESTMENT BOARD	25	0.07%	5,294
IRON RANGE RESOURCES	88	0.25%	18,637
JOBS & TRAINING	2,104	5.89%	445,585
LABOR & INDUSTRY	363	1.02%	76,876
LEGISLATIVE AUDIT	72	0.20%	15,248
MEDIATION SVCS	26	0.07%	5,506
MILITARY AFFAIRS	341	0.95%	72,217
MUNICIPAL BOARD	4	0.01%	847
NATURAL RESOURCES	1,850	5.18%	391,793
NON-HEALTH LIC BDS			
BOXING	2	0.01%	424
BARBERS	3	0.01%	635
ELECTRICITY	20	0.06%	4,236
ARCHITECTS & ENG	7	0.02%	1,482
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	5	0.01%	1,059
PEACE OFFICERS	11	0.03%	2,330
PLANNING	121	0.34%	25,625
POLLUTION CONTROL	745	2.09%	157,776
PUB EMP RET ASSN	71	0.20%	15,036
PUBLIC SAFETY	1,854	5.19%	392,640
PUBLIC SERVICE	142	0.40%	30,073
PUBLIC UTIL COMM	39	0.11%	8,259
RACING COMMISSION	10	0.03%	2,118
REVENUE	1,247	3.49%	264,089
SECRETARY OF STATE	61	0.17%	12,919
STATE RETIREMENT	40	0.11%	8,471
STATE UNIV SYSTEM	4,086	11.44%	865,332
TEACHERS RETIREMENT	58	0.16%	12,283
TRADE & ECON DEV	224	0.63%	47,439
TRANSPORTATION	4,818	13.48%	1,020,355
TRANSPORTATION REG BD	10	0.03%	2,118
TREASURER	12	0.03%	2,541
VETERANS AFFAIRS	654	1.83%	138,504
WRKRS COMP CT OF APPEALS	15	0.04%	3,177
ZOO	172	0.48%	36,426
OTHER	663	1.86%	140,408
TOTAL	35,730	100.00%	7,566,890

ALLOCATION BASIS: GOVERNORS RECOMMENDED POSITIONS F.Y. 1990
SOURCE: BIENNIAL BUDGET SYSTEM REPORT

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	11,013	11,013
PROPERTY MANAGEMENT	7,624	7,624
INTERTECHNOLOGIES GROUP	5,930	5,930
INFORMATION POLICY OFFICE	5,506	5,506
OPERATIONS MANAGEMENT	6,142	6,142
MATERIALS MGMT	11,013	11,013
BUILDING CODE & CONST COORD	6,353	6,353
BUILDING FUND	1,482	1,482
PLANT MGMT	34,944	34,944
STATE REGISTER & DOCUMENTS	4,871	4,871
MICROGRAPHICS	3,388	3,388
ELECTRONICS EQUIPMENT RENTAL	424	424
TELECOMMUNICATIONS	1,694	1,694
MOTOR POOL	3,388	3,388
STATE PRINTER	13,977	13,977
CENTRAL STORES	2,965	2,965
FEDERAL SURPLUS	1,482	1,482
RESOURCE RECOVERY	424	424
CLEARING ACCT-AUCTION PROCEEDS	212	212
COMMUTER VANS	212	212
COMPUTER SERVICES	63,746	63,746
ADDRESSING & INSERT	1,482	1,482
MATERIALS TRANSFER	2,330	2,330
CENTRAL MNTNCE REV	1,482	1,482
CAPITOL PARKING	2,330	2,330
PROC SUR-LOCAL GOVT	635	635
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	2,965	2,965
IISAC	0	0
911 EMERGENCY	635	635
RISK MGMT	424	424
VOLUNTEER SERVICES	424	424
OTHER	212	212
AGRICULTURE	105,890	105,890
ANIMAL HEALTH BD	7,836	7,836
ARTS BOARD	2,541	2,541
ATTORNEY GENERAL	72,852	72,852
AUDITOR	26,261	26,261
CAPITOL AREA ARCH PLAN BD	1,059	1,059
COMMERCE	48,709	48,709
COMMUNICATION IMPAIRED BD	212	212
COMMUNITY COLLEGE BD	519,919	519,919
CORRECTIONS	421,653	421,653
DISABILITY COUNCIL	2,965	2,965
EDUCATION-CENTRAL OFFICE	87,677	87,677
EDUCATION-FARIBAULT SCHOOLS	41,509	41,509
EDUCATION-VO-TECH	26,261	26,261
EMPLOYEE RELATIONS	38,332	38,332
FINANCE	27,955	27,955
HEALTH	202,250	202,250
HEALTH LIC BDS		
MEDICAL EXAMINERS	4,871	4,871
NURSING	4,659	4,659
PHARMACY	1,482	1,482
DENTISTRY	1,482	1,482
CHIROPRACTORS	1,059	1,059
PSYCHOLOGY	847	847
OPTOMETRY	212	212
NURSING HOME ADM	424	424
SOCIAL WRK & MNTL HLTH	1,059	1,059
SOCIAL WRK LIC BD	212	212
MARR & FAMILY THERAPY BD	212	212
UNLIC MNTL HLTH PROV BD	212	212
PODIATRY	0	0
VETERINARY MEDICINE	212	212

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HEARING EXAMINER	16,519	16,519
HIGHER ED COORD BD	17,154	17,154
HIGHER ED FAC AUTH	635	635
HOUSING FINANCE	28,378	28,378
HUMAN RIGHTS	16,307	16,307
HUMAN SERVICES-CENTRAL OFFICE	216,439	216,439
HUMAN SERVICES-INSTITUTIONS	1,191,685	1,191,685
INDIAN AFFAIRS	1,482	1,482
INVESTMENT BOARD	5,294	5,294
IRON RANGE RESOURCES	18,637	18,637
JOBS & TRAINING	445,585	445,585
LABOR & INDUSTRY	76,876	76,876
LEGISLATIVE AUDIT	15,248	15,248
MEDIATION SVCS	5,506	5,506
MILITARY AFFAIRS	72,217	72,217
MUNICIPAL BOARD	847	847
NATURAL RESOURCES	391,793	391,793
NON-HEALTH LIC BDS		
BOXING	424	424
BARBERS	635	635
ELECTRICITY	4,236	4,236
ARCHITECTS & ENG	1,482	1,482
ABSTRACTORS	0	0
ACCOUNTANCY	1,059	1,059
PEACE OFFICERS	2,330	2,330
PLANNING	25,625	25,625
POLLUTION CONTROL	157,776	157,776
PUB EMP RET ASSN	15,036	15,036
PUBLIC SAFETY	392,640	392,640
PUBLIC SERVICE	30,073	30,073
PUBLIC UTIL COMM	8,259	8,259
RACING COMMISSION	2,118	2,118
REVENUE	264,089	264,089
SECRETARY OF STATE	12,919	12,919
STATE RETIREMENT	8,471	8,471
STATE UNIV SYSTEM	865,332	865,332
TEACHERS RETIREMENT	12,283	12,283
TRADE & ECON DEV	47,439	47,439
TRANSPORTATION	1,020,355	1,020,355
TRANSPORTATION REG BD	2,118	2,118
TREASURER	2,541	2,541
VETERANS AFFAIRS	138,504	138,504
WRKRS COMP CT OF APPEALS	3,177	3,177
ZOO	36,426	36,426
OTHER	140,408	140,408
TOTAL	7,566,890	7,566,890

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 for F.Y. 1988.

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 13.2
BUDGET 1990

STATE OF MINNESOTA
MEDIATIONS SERVICES
COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990 1,870,556

DEDUCTIONS:

EQUIPMENT	(19,000)
GRANTS	(238,000)

TOTAL DEDUCTIONS (257,000)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	19,359
ADMIN-PROPERTY MGMT	2,093
ADMIN-INTERTECHNOLOGY GRP	1,819
ADMIN-INFORM POLICY OFF	115
ADMIN-OPERATIONS MGMT	854
ADMIN-MATERIALS MGMT	4,692
FIN-BUDGET	1,906
FIN-ACCOUNTING	2,446
FIN-OTHER	812
EMPLOYEE RELATIONS	5,506

TOTAL ALLOCATED ADDITIONS 39,602

TOTAL TO BE ALLOCATED 1,653,158

SCHEDULE 13.3
BUDGET 1990

STATE OF MINNESOTA

MEDIATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATE AGENCIES	OTHER SERVICES
WAGES & BENEFITS				
SALARY & WAGES	1,279,556		26,573	1,252,983
OTHER EXPENSE & COST				
SERVICES	316,000		6,248	309,752
SUPPLIES	18,000		396	17,604
EQUIPMENT	19,000	19,000		
GRANTS	238,000	238,000		
DEPARTMENTAL EXPEND	1,870,556	257,000	33,217	1,580,339
COST ADJUSTMENTS				
DEDUCTIONS	(257,000)	(257,000)		
ADDITIONS	39,602	39,602		
COST BY FUNCTION	1,653,158	39,602	33,217	1,580,339
REALLOCATE ADMN	0	(39,602)	815	38,787
ALLOCABLE COSTS	1,653,158	0	34,032	1,619,126
DISALLOWED	(1,619,126)			(1,619,126)
NET ALLOCATED	34,032		34,032	0

STATE OF MINNESOTA
MEDIATION SERVICES
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	31.0	0.10%	32
PROPERTY MANAGEMENT	28.0	0.09%	29
INTERTECHNOLOGIES GROUP	35.5	0.11%	37
INFORMATION POLICY OFFICE	9.0	0.03%	9
OPERATIONS MANAGEMENT	19.0	0.06%	20
MATERIALS MGMT	48.0	0.15%	50
BUILDING CODE & CONST COORD	17.0	0.05%	18
BUILDING FUND	7.0	0.02%	7
PLANT MGMT	153.0	0.47%	160
STATE REGISTER & DOCUMENTS	18.0	0.06%	19
MICROGRAPHICS	14.5	0.04%	15
ELECTRONICS EQUIPMENT RENTAL	0.0	0.00%	0
TELECOMMUNICATIONS	8.0	0.02%	8
MOTOR POOL	15.0	0.05%	16
STATE PRINTER	58.0	0.18%	61
CENTRAL STORES	8.0	0.02%	8
FEDERAL SURPLUS	11.0	0.03%	11
RESOURCE RECOVERY	0.0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0.0	0.00%	0
COMPUTER VANS	0.0	0.00%	0
COMPUTER SERVICES	198.0	0.61%	207
ADDRESSING & INSERT	7.0	0.02%	7
MATERIALS TRANSFER	11.0	0.03%	11
CENTRAL MNTNCE REV	6.0	0.02%	6
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	2.0	0.01%	2
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
MGMT ANALYSIS-SP FD	5.0	0.02%	5
IISAC	0.0	0.00%	0
911 EMERGENCY	3.0	0.01%	3
RISK MGMT	0.0	0.00%	0
VOLUNTEER SERVICES	2.0	0.01%	2
OTHER	0.0	0.00%	0
AGRICULTURE	403.0	1.24%	420
ANIMAL HEALTH BD	34.0	0.10%	35
ARTS BOARD	12.0	0.04%	13
ATTORNEY GENERAL	100.0	0.31%	104
AUDITOR	94.0	0.29%	98
CAPITOL AREA ARCH PLAN BD	6.0	0.02%	6
COMMERCE	216.0	0.66%	225
COMMUNICATION IMPAIRED BD	1.0	0.00%	1
COMMUNITY COLLEGE BD	1,924.0	5.90%	2,007
CORRECTIONS	1,822.0	5.59%	1,901
DISABILITY COUNCIL	9.0	0.03%	9
EDUCATION-CENTRAL OFFICE	340.0	1.04%	355
EDUCATION-FARIBAUTL SCHOOLS	201.0	0.62%	210
EDUCATION-VO-TECH	97.0	0.30%	101
EMPLOYEE RELATIONS	26.0	0.08%	27
FINANCE	79.0	0.24%	82
HEALTH	746.0	2.29%	778
HEALTH LIC BDS			
MEDICAL EXAMINERS	16.0	0.05%	17
NURSING	17.0	0.05%	18
PHARMACY	5.0	0.02%	5
DENTISTRY	4.0	0.01%	4
CHIROPRACTORS	3.0	0.01%	3
PSYCHOLOGY	3.0	0.01%	3
OPTOMETRY	1.0	0.00%	1
NURSING HOME ADM	1.0	0.00%	1
SOCIAL WRK & MNTL HLTH	3.0	0.01%	3
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	1.0	0.00%	1

STATE OF MINNESOTA
MEDIATION SERVICES
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	28.0	0.09%	29
HIGHER ED COORD BD	38.0	0.12%	40
HIGHER ED FAC AUTH	1.0	0.00%	1
HOUSING FINANCE	101.0	0.31%	105
HUMAN RIGHTS	63.0	0.19%	66
HUMAN SERVICES-CENTRAL OFFICE	803.0	2.46%	838
HUMAN SERVICES-INSTITUTIONS	5,980.0	18.33%	6,239
INDIAN AFFAIRS	6.0	0.02%	6
INVESTMENT BOARD	14.0	0.04%	15
IRON RANGE RESOURCES	102.0	0.31%	106
JOBS & TRAINING	1,894.0	5.81%	1,976
LABOR & INDUSTRY	298.0	0.91%	311
LEGISLATIVE AUDIT	0.0	0.00%	0
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	343.0	1.05%	358
MUNICIPAL BOARD	1.0	0.00%	1
NATURAL RESOURCES	2,482.0	7.61%	2,590
NON-HEALTH LIC BDS			
BOXING	2.0	0.01%	2
BARBERS	2.0	0.01%	2
ELECTRICITY	14.0	0.04%	15
ARCHITECTS & ENG	4.0	0.01%	4
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	3.0	0.01%	3
PEACE OFFICERS	0.0	0.00%	0
PLANNING	96.0	0.29%	100
POLLUTION CONTROL	534.0	1.64%	557
PUB EMP RET ASSN	58.0	0.18%	61
PUBLIC SAFETY	1,616.0	4.95%	1,686
PUBLIC SERVICE	125.0	0.38%	130
PUBLIC UTIL COMM	29.0	0.09%	30
RACING COMMISSION	12.0	0.04%	13
REVENUE	1,096.0	3.36%	1,144
SECRETARY OF STATE	47.0	0.14%	49
STATE RETIREMENT	34.0	0.10%	35
STATE UNIV SYSTEM	3,887.0	11.92%	4,056
TEACHERS RETIREMENT	42.0	0.13%	44
TRADE & ECON DEV	229.0	0.70%	239
TRANSPORTATION	5,025.0	15.41%	5,243
TRANSPORTATION REG BD	4.0	0.01%	4
TREASURER	8.0	0.02%	8
VETERANS AFFAIRS	473.0	1.45%	494
WRKRS COMP CT OF APPEALS	4.0	0.01%	4
ZOO	181.0	0.55%	189
OTHER	60.0	0.18%	68
TOTAL	32,617.0	100.00%	34,032

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS F.Y. 1988
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT

STATE OF MINNESOTA
MEDIATION SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	32	32
PROPERTY MANAGEMENT	29	29
INTERTECHNOLOGIES GROUP	37	37
INFORMATION POLICY OFFICE	9	9
OPERATIONS MANAGEMENT	20	20
MATERIALS MGMT	50	50
BUILDING CODE & CONST COORD	18	18
BUILDING FUND	7	7
PLANT MGMT	160	160
STATE REGISTER & DOCUMENTS	19	19
MICROGRAPHICS	15	15
ELECTRONICS EQUIPMENT RENTAL	0	0
TELECOMMUNICATIONS	8	8
MOTOR POOL	16	16
STATE PRINTER	61	61
CENTRAL STORES	8	8
FEDERAL SURPLUS	11	11
RESOURCE RECOVERY	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	207	207
ADDRESSING & INSERT	7	7
MATERIALS TRANSFER	11	11
CENTRAL MNTNCE REV	6	6
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	2	2
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	5	5
IISAC	0	0
911 EMERGENCY	3	3
RISK MGMT	0	0
VOLUNTEER SERVICES	2	2
OTHER	0	0
AGRICULTURE	420	420
ANIMAL HEALTH BD	35	35
ARTS BOARD	13	13
ATTORNEY GENERAL	104	104
AUDITOR	98	98
CAPITOL AREA ARCH PLAN BD	6	6
COMMERCE	225	225
COMMUNICATION IMPAIRED BD	1	1
COMMUNITY COLLEGE BD	2,007	2,007
CORRECTIONS	1,901	1,901
DISABILITY COUNCIL	9	9
EDUCATION-CENTRAL OFFICE	355	355
EDUCATION-FARIBAULT SCHOOLS	210	210
EDUCATION-VO-TECH	101	101
EMPLOYEE RELATIONS	27	27
FINANCE	82	82
HEALTH	778	778
HEALTH LIC BDS		
MEDICAL EXAMINERS	17	17
NURSING	18	18
PHARMACY	5	5
DENTISTRY	4	4
CHIROPRACTORS	3	3
PSYCHOLOGY	3	3
OPTOMETRY	1	1
NURSING HOME ADM	1	1
SOCIAL WRK & MNTL HLTH	3	3
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	1	1

STATE OF MINNESOTA
MEDIATION SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HEARING EXAMINER	29	29
HIGHER ED COORD BD	40	40
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	105	105
HUMAN RIGHTS	66	66
HUMAN SERVICES-CENTRAL OFFICE	838	838
HUMAN SERVICES-INSTITUTIONS	6,239	6,239
INDIAN AFFAIRS	6	6
INVESTMENT BOARD	15	15
IRON RANGE RESOURCES	106	106
JOBS & TRAINING	1,976	1,976
LABOR & INDUSTRY	311	311
LEGISLATIVE AUDIT	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	358	358
MUNICIPAL BOARD	1	1
NATURAL RESOURCES	2,590	2,590
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	0	0
PLANNING	100	100
POLLUTION CONTROL	557	557
PUB EMP RET ASSN	61	61
PUBLIC SAFETY	1,686	1,686
PUBLIC SERVICE	130	130
PUBLIC UTIL COMM	30	30
RACING COMMISSION	13	13
REVENUE	1,144	1,144
SECRETARY OF STATE	49	49
STATE RETIREMENT	35	35
STATE UNIV SYSTEM	4,056	4,056
TEACHERS RETIREMENT	44	44
TRADE & ECON DEV	239	239
TRANSPORTATION	5,243	5,243
TRANSPORTATION REG BD	4	4
TREASURER	8	8
VETERANS AFFAIRS	494	494
WRKRS COMP CT OF APPEALS	4	4
ZOO	189	189
OTHER	68	68
TOTAL	34,032	34,032

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 1988. 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 1988.

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 1990 actual plan when information is available on the actual program audits for fiscal year 1990.

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

SCHEDULE 14.2
BUDGET 1990

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990 3,242,860

DEDUCTIONS:

EQUIPMENT	(20,000)
LEGISLATIVE AUDIT COMMISSION	(18,324)

TOTAL DEDUCTIONS	(38,324)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	23,625
ADMIN-PROPERTY MGMT	523
ADMIN-INTERTECHNOLOGY GRP	5,841
ADMIN-INFORM POLICY OFF	5,417
ADMIN-OPERATIONS MGMT	1,248
ADMIN-MATERIALS MGMT	1,071
FIN-BUDGET	2,248
FIN-ACCOUNTING	2,577
FIN-OTHER	1,922
EMPLOYEE RELATIONS	15,248

TOTAL ALLOCATED ADDITIONS	59,720
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TOTAL TO BE ALLOCATED	3,264,256
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SCHEDULE 14.3
BUDGET 1990

STATE OF MINNESOTA
LEGISLATIVE AUDITOR

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	FINANCE AUDITS	PROGRAM AUDIT	SINGLE AUDIT
WAGES & BENEFITS					
SALARY & WAGES	2,723,536	264,554	1,638,005	601,834	219,143
OTHER EXPENSE & COST					
SERVICES	453,000	453,000			
SUPPLIES	28,000	28,000			
EQUIPMENT	20,000	20,000			
LEG AUDIT COMM	18,324	18,324			
DEPARTMENTAL EXPEND	3,242,860	783,878	1,638,005	601,834	219,143
COST ADJUSTMENTS					
DEDUCTIONS	(38,324)	(38,324)			
ADDITIONS	59,720	59,720			
COST BY FUNCTION	3,264,256	805,274	1,638,005	601,834	219,143
REALLOCATE ADMIN	0	(805,274)	536,418	197,090	71,766
ALLOCABLE COSTS	3,264,256		2,174,423	798,924	290,909
DISALLOWED	(798,924)			(798,924)	
NET ALLOCATED	2,465,332		2,174,423	0	290,909

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	3,461.5	5.67%	123,187
PROPERTY MANAGEMENT	0.0	0.00%	0
INTERTECHNOLOGIES GROUP	0.0	0.00%	0
INFORMATION POLICY OFFICE	0.0	0.00%	0
OPERATIONS MANAGEMENT	0.0	0.00%	0
MATERIALS MGMT	0.0	0.00%	0
BUILDING CODE & CONST COORD	0.0	0.00%	0
BUILDING FUND	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
CLEARING ACCT-AUCTION PROCEEDS	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
COMPUTER SERVICES	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MATERIALS TRANSFER	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
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
VOLUNTEER SERVICES	0.0	0.00%	0
OTHER	218.5	0.36%	7,776
AGRICULTURE	633.5	1.04%	22,545
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	543.0	0.89%	19,324
ATTORNEY GENERAL	3.0	0.00%	107
AUDITOR	0.0	0.00%	0
CAPITOL AREA ARCH PLAN BD	256.5	0.42%	9,128
COMMERCE	56.5	0.09%	2,011
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	4,760.0	7.79%	169,397
CORRECTIONS	3,679.0	6.02%	130,927
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,934.0	3.17%	68,827
EDUCATION-FARIBAULT SCHOOLS	617.5	1.01%	21,975
EDUCATION-VO-TECH	600.0	0.98%	21,353
EMPLOYEE RELATIONS	191.0	0.31%	6,797
FINANCE	782.5	1.28%	27,847
HEALTH	251.5	0.41%	8,950
HEALTH LIC BDS			
MEDICAL EXAMINERS	19.5	0.03%	694
NURSING	14.0	0.02%	498
PHARMACY	14.0	0.02%	498
DENTISTRY	14.0	0.02%	498
CHIROPRACTORS	14.0	0.02%	498
PSYCHOLOGY	14.0	0.02%	498
OPTOMETRY	14.0	0.02%	498
NURSING HOME ADM	14.0	0.02%	498
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	14.0	0.02%	498
VETERINARY MEDICINE	14.0	0.02%	498

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	981.5	1.61%	34,929
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	5.0	0.01%	178
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	2,565.5	4.20%	91,300
HUMAN SERVICES-INSTITUTIONS	1,887.5	3.09%	67,172
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	3,548.5	5.81%	126,283
IRON RANGE RESOURCES	543.0	0.89%	19,324
JOBS & TRAINING	2,281.0	3.73%	81,175
LABOR & INDUSTRY	393.0	0.64%	13,986
LEGISLATIVE AUDIT	1,380.5	2.26%	49,129
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	635.0	1.04%	22,598
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	1,057.0	1.73%	37,616
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	81.5	0.13%	2,900
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	887.5	1.45%	31,584
POLLUTION CONTROL	198.5	0.32%	7,064
PUB EMP RET ASSN	937.0	1.53%	33,346
PUBLIC SAFETY	1,226.5	2.01%	43,648
PUBLIC SERVICE	606.0	0.99%	21,566
PUBLIC UTIL COMM	456.0	0.75%	16,228
RACING COMMISSION	0.0	0.00%	0
REVENUE	2,642.0	4.32%	94,023
SECRETARY OF STATE	20.0	0.03%	712
STATE RETIREMENT	1,184.0	1.94%	42,136
STATE UNIV SYSTEM	2,408.5	3.94%	85,713
TEACHERS RETIREMENT	891.0	1.46%	31,709
TRADE & ECON DEV	758.0	1.24%	26,975
TRANSPORTATION	2,846.0	4.66%	101,282
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	769.0	1.26%	27,367
VETERANS AFFAIRS	2,296.5	3.76%	81,727
WRKRS COMP CT OF APPEALS	4.5	0.01%	160
ZOO	44.0	0.07%	1,566
OTHER	5,354.0	8.76%	190,536
FINANCE-BUDGET	106.5	0.17%	3,790
FINANCE-ACCOUNTING	1,847.5	3.02%	65,748
FINANCE-OTHER	2,125.0	3.48%	75,626
TOTAL	61,100.5	100.00%	2,174,423

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1988
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
INTERTECHNOLOGIES GROUP	0.0	0.00%	0
INFORMATION POLICY OFFICE	0.0	0.00%	0
OPERATIONS MANAGEMENT	0.0	0.00%	0
MATERIALS MGMT	0.0	0.00%	0
BUILDING CODE & CONST COORD	0.0	0.00%	0
BUILDING FUND	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
CLEARING ACCT-AUCTION PROCEEDS	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
COMPUTER SERVICES	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MATERIALS TRANSFER	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
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
VOLUNTEER SERVICES	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
COMMERCE	0.0	0.00%	0
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	2,056.0	25.85%	75,205
CORRECTIONS	0.0	0.00%	0
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	687.5	8.64%	25,148
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	225.0	2.83%	8,230
EMPLOYEE RELATIONS	0.0	0.00%	0
FINANCE	240.0	3.02%	8,779
HEALTH	149.0	1.87%	5,450
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	41.5	0.52%	1,518
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	9.0	0.11%	329
HUMAN SERVICES-CENTRAL OFFICE	950.0	11.95%	34,750
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	938.5	11.80%	34,329
LABOR & INDUSTRY	120.5	1.52%	4,408
LEGISLATIVE AUDIT	301.0	3.78%	11,010
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	29.0	0.36%	1,061
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	404.0	5.08%	14,778
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	0.0	0.00%	0
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	75.0	0.94%	2,743
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	1,040.0	13.08%	38,042
TEACHERS RETIREMENT	0.0	0.00%	0
TRADE & ECON DEV	148.0	1.86%	5,414
TRANSPORTATION	322.0	4.05%	11,778
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	217.0	2.73%	7,937
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	7,953.0	100.00%	290,909

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1988
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	SINGLE AUDIT
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	123,187	123,187	0
PROPERTY MANAGEMENT	0	0	0
INTERTECHNOLOGIES GROUP	0	0	0
INFORMATION POLICY OFFICE	0	0	0
OPERATIONS MANAGEMENT	0	0	0
MATERIALS MGMT	0	0	0
BUILDING CODE & CONST COORD	0	0	0
BUILDING FUND	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
CLEARING ACCT-AUCTION PROCEEDS	0	0	0
COMMUTER VANS	0	0	0
COMPUTER SERVICES	0	0	0
ADDRESSING & INSERT	0	0	0
MATERIALS TRANSFER	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
MGMT ANALYSIS-SP FD	0	0	0
IISAC	0	0	0
911 EMERGENCY	0	0	0
RISK MGMT	0	0	0
VOLUNTEER SERVICES	0	0	0
OTHER	7,776	7,776	0
AGRICULTURE	22,545	22,545	0
ANIMAL HEALTH BD	0	0	0
ARTS BOARD	19,324	19,324	0
ATTORNEY GENERAL	107	107	0
AUDITOR	0	0	0
CAPITOL AREA ARCH PLAN BD	9,128	9,128	0
COMMERCE	2,011	2,011	0
COMMUNICATION IMPAIRED BD	0	0	0
COMMUNITY COLLEGE BD	244,602	169,397	75,205
CORRECTIONS	130,927	130,927	0
DISABILITY COUNCIL	0	0	0
EDUCATION-CENTRAL OFFICE	93,975	68,827	25,148
EDUCATION-FARIBAULT SCHOOLS	21,975	21,975	0
EDUCATION-VO-TECH	29,583	21,353	8,230
EMPLOYEE RELATIONS	6,797	6,797	0
FINANCE	36,626	27,847	8,779
HEALTH	14,400	8,950	5,450
HEALTH LIC BDS			
MEDICAL EXAMINERS	694	694	0
NURSING	498	498	0
PHARMACY	498	498	0
DENTISTRY	498	498	0
CHIROPRACTORS	498	498	0
PSYCHOLOGY	498	498	0
OPTOMETRY	498	498	0
NURSING HOME ADM	498	498	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	498	498	0
VETERINARY MEDICINE	498	498	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	36,447	34,929	1,518
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	178	178	0
HUMAN RIGHTS	329	0	329
HUMAN SERVICES-CENTRAL OFFICE	126,050	91,300	34,750
HUMAN SERVICES-INSTITUTIONS	67,172	67,172	0
INDIAN AFFAIRS	0	0	0
INVESTMENT BOARD	126,283	126,283	0
IRON RANGE RESOURCES	19,324	19,324	0
JOBS & TRAINING	115,504	81,175	34,329
LABOR & INDUSTRY	18,394	13,986	4,408
LEGISLATIVE AUDIT	60,139	49,129	11,010
MEDIATION SVCS	0	0	0
MILITARY AFFAIRS	23,659	22,598	1,061
MUNICIPAL BOARD	0	0	0
NATURAL RESOURCES	52,394	37,616	14,778
NON-HEALTH LIC BDS			
BOXING	0	0	0
BARBERS	0	0	0
ELECTRICITY	2,900	2,900	0
ARCHITECTS & ENG	0	0	0
ABSTRACTORS	0	0	0
ACCOUNTANCY	0	0	0
PEACE OFFICERS	0	0	0
PLANNING	31,584	31,584	0
POLLUTION CONTROL	7,064	7,064	0
PUB EMP RET ASSN	33,346	33,346	0
PUBLIC SAFETY	46,391	43,648	2,743
PUBLIC SERVICE	21,566	21,566	0
PUBLIC UTIL COMM	16,228	16,228	0
RACING COMMISSION	0	0	0
REVENUE	94,023	94,023	0
SECRETARY OF STATE	712	712	0
STATE RETIREMENT	42,136	42,136	0
STATE UNIV SYSTEM	123,755	85,713	38,042
TEACHERS RETIREMENT	31,709	31,709	0
TRADE & ECON DEV	32,389	26,975	5,414
TRANSPORTATION	113,060	101,282	11,778
TRANSPORTATION REG BD	0	0	0
TREASURER	27,367	27,367	0
VETERANS AFFAIRS	89,664	81,727	7,937
WRKRS COMP CT OF APPEALS	160	160	0
ZOO	1,566	1,566	0
OTHER	190,536	190,536	0
FINANCE-BUDGET	3,790	3,790	0
FINANCE-ACCOUNTING	65,748	65,748	0
FINANCE-OTHER	75,626	75,626	0
TOTAL	2,465,332	2,174,423	290,909

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 15.2
BUDGET 1990

STATE OF MINNESOTA

TREASURER

COSTS TO BE ALLOCATED

GOVERNORS RECOMMENDATION F.Y. 1990 626,488

DEDUCTIONS:

EQUIPMENT (6,000)

TOTAL DEDUCTIONS (6,000)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	16,441
ADMIN-PROPERTY MGMT	523
ADMIN-INTERTECHNOLOGY GRP	4,527
ADMIN-INFORM POLICY OFF	0
ADMIN-OPERATIONS MGMT	244
ADMIN-MATERIALS MGMT	1,587
FIN-BUDGET	1,296
FIN-ACCOUNTING	3,097
FIN-OTHER	579
EMPLOYEE RELATIONS	2,541
MEDIATION SERVICES	8
LEGISLATIVE AUDIT	27,367

TOTAL ALLOCATED ADDITIONS 58,210

TOTAL TO BE ALLOCATED 678,698

SCHEDULE 15.3
BUDGET 1990

STATE OF MINNESOTA

TREASURER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	TREASURY	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	497,488		217,402	280,086
OTHER EXPENSE & COST				
SERVICES	107,000		34,086	72,914
SUPPLIES	16,000		6,992	9,008
EQUIPMENT	6,000	6,000		
DEPARTMENTAL EXPEND	626,488	6,000	258,480	362,008
COST ADJUSTMENTS				
DEDUCTIONS	(6,000)	(6,000)		
ADDITIONS	58,210	58,210		
COST BY FUNCTION	678,698	58,210	258,480	362,008
REALLOCATE ADMN	0	(58,210)	24,249	33,961
ALLOCABLE COSTS	678,698		282,729	395,969
DISALLOWED	(395,969)			(395,969)
NET ALLOCATED	282,729		282,729	

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	2,706	0.04%	123
PROPERTY MANAGEMENT	1,807	0.03%	82
INTERTECHNOLOGIES GROUP	2,394	0.04%	109
INFORMATION POLICY OFFICE	424	0.01%	19
OPERATIONS MANAGEMENT	14,049	0.23%	639
MATERIALS MGMT	1,471	0.02%	67
BUILDING CODE & CONST COORD	1,416	0.02%	64
BUILDING FUND	4,230	0.07%	192
PLANT MGMT	9,137	0.15%	416
STATE REGISTER & DOCUMENTS	4,707	0.08%	214
MICROGRAPHICS	1,713	0.03%	78
ELECTRONICS EQUIPMENT RENTAL	1,674	0.03%	76
TELECOMMUNICATIONS	19,297	0.31%	878
MOTOR POOL	23,453	0.38%	1,067
STATE PRINTER	14,846	0.24%	675
CENTRAL STORES	20,001	0.32%	910
FEDERAL SURPLUS	1,691	0.03%	77
RESOURCE RECOVERY	420	0.01%	19
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMPUTER VANS	542	0.01%	25
COMPUTER SERVICES	11,236	0.18%	511
ADDRESSING & INSERT	768	0.01%	35
MATERIALS TRANSFER	1,102	0.02%	50
CENTRAL MNTNCE REV	1,797	0.03%	82
CAPITOL PARKING	2,125	0.03%	97
PROC SUR-LOCAL GOVT	5	0.00%	0
RECORDS MGMT-LOCAL GOVT	98	0.00%	4
MGMT ANALYSIS-SP FD	258	0.00%	12
IISAC	34	0.00%	2
911 EMERGENCY	3,774	0.06%	172
RISK MGMT	595	0.01%	27
VOLUNTEER SERVICES	0	0.00%	0
OTHER	2,277	0.04%	104
AGRICULTURE	43,135	0.69%	1,962
ANIMAL HEALTH BD	2,215	0.04%	101
ARTS BOARD	3,091	0.05%	141
ATTORNEY GENERAL	21,844	0.35%	993
AUDITOR	4,773	0.08%	217
CAPITOL AREA ARCH PLAN BD	915	0.01%	42
COMMERCE	43,606	0.70%	1,983
COMMUNICATION IMPAIRED BD	405	0.01%	18
COMMUNITY COLLEGE BD	126,050	2.03%	5,732
CORRECTIONS	116,354	1.87%	5,291
DISABILITY COUNCIL	1,214	0.02%	55
EDUCATION-CENTRAL OFFICE	122,121	1.96%	5,553
EDUCATION-FARIBAULT SCHOOLS	6,157	0.10%	280
EDUCATION-VO-TECH	24,821	0.40%	1,129
EMPLOYEE RELATIONS	63,701	1.02%	2,897
FINANCE	30,598	0.49%	1,391
HEALTH	69,035	1.11%	3,139
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.05%	152
NURSING	3,174	0.05%	144
PHARMACY	1,664	0.03%	76
DENTISTRY	1,967	0.03%	89
CHIROPRACTORS	979	0.02%	45
PSYCHOLOGY	1,047	0.02%	48
OPTOMETRY	472	0.01%	21
NURSING HOME ADM	641	0.01%	29
SOCIAL WRK & MNTL HLTH	183	0.00%	8
SOCIAL WRK LIC BD	119	0.00%	5
MARR & FAMILY THERAPY BD	254	0.00%	12
UNLIC MNTL HLTH PROV BD	202	0.00%	9
PODIATRY	237	0.00%	11
VETERINARY MEDICINE	612	0.01%	28

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.10%	289
HIGHER ED COORD BD	125,041	2.01%	5,686
HIGHER ED FAC AUTH	29	0.00%	1
HOUSING FINANCE	10,887	0.18%	495
HUMAN RIGHTS	2,479	0.04%	113
HUMAN SERVICES-CENTRAL OFFICE	305,036	4.91%	13,872
HUMAN SERVICES-INSTITUTIONS	94,077	1.51%	4,278
INDIAN AFFAIRS	1,117	0.02%	51
INVESTMENT BOARD	2,769	0.04%	126
IRON RANGE RESOURCES	18,269	0.29%	831
JOBS & TRAINING	240,023	3.86%	10,915
LABOR & INDUSTRY	49,107	0.79%	2,233
LEGISLATIVE AUDIT	1,804	0.03%	82
MEDIATION SVCS	1,712	0.03%	78
MILITARY AFFAIRS	16,831	0.27%	765
MUNICIPAL BOARD	812	0.01%	37
NATURAL RESOURCES	272,775	4.39%	12,404
NON-HEALTH LIC BDS			
BOXING	433	0.01%	20
BARBERS	1,191	0.02%	54
ELECTRICITY	4,133	0.07%	188
ARCHITECTS & ENG	2,356	0.04%	107
ABSTRACTORS	127	0.00%	6
ACCOUNTANCY	2,148	0.03%	98
PEACE OFFICERS	1,998	0.03%	91
PLANNING	10,504	0.17%	478
POLLUTION CONTROL	33,895	0.55%	1,541
PUB EMP RET ASSN	224,030	3.60%	10,188
PUBLIC SAFETY	443,158	7.13%	20,153
PUBLIC SERVICE	11,164	0.18%	508
PUBLIC UTIL COMM	1,709	0.03%	78
RACING COMMISSION	3,184	0.05%	145
REVENUE	2,602,910	41.87%	118,368
SECRETARY OF STATE	12,581	0.20%	572
STATE RETIREMENT	186,007	2.99%	8,459
STATE UNIV SYSTEM	145,927	2.35%	6,636
TEACHERS RETIREMENT	142,029	2.28%	6,459
TRADE & ECON DEV	31,103	0.50%	1,414
TRANSPORTATION	218,272	3.51%	9,926
TRANSPORTATION REG BD	370	0.01%	17
TREASURER	2,168	0.03%	99
VETERANS AFFAIRS	23,999	0.39%	1,091
WRKRS COMP CT OF APPEALS	735	0.01%	33
ZOO	22,225	0.36%	1,011
OTHER	94,764	1.52%	4,306
TOTAL	6,217,219	100.00%	282,729

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988 PLUS SUBSYSTEM WARRANTS.
SOURCE: COMPUTER REPORT & WARRANT LOG

STATE OF MINNESOTA
TREASURER
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	123	123
PROPERTY MANAGEMENT	82	82
INTERTECHNOLOGIES GROUP	109	109
INFORMATION POLICY OFFICE	19	19
OPERATIONS MANAGEMENT	639	639
MATERIALS MGMT	67	67
BUILDING CODE & CONST COORD	64	64
BUILDING FUND	192	192
PLANT MGMT	416	416
STATE REGISTER & DOCUMENTS	214	214
MICROGRAPHICS	78	78
ELECTRONICS EQUIPMENT RENTAL	76	76
TELECOMMUNICATIONS	878	878
MOTOR POOL	1,067	1,067
STATE PRINTER	675	675
CENTRAL STORES	910	910
FEDERAL SURPLUS	77	77
RESOURCE RECOVERY	19	19
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMPUTER VANS	25	25
COMPUTER SERVICES	511	511
ADDRESSING & INSERT	35	35
MATERIALS TRANSFER	50	50
CENTRAL MNTNCE REV	82	82
CAPITOL PARKING	97	97
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	4	4
MGMT ANALYSIS-SP FD	12	12
IISAC	2	2
911 EMERGENCY	172	172
RISK MGMT	27	27
VOLUNTEER SERVICES	0	0
OTHER	104	104
AGRICULTURE	1,962	1,962
ANIMAL HEALTH BD	101	101
ARTS BOARD	141	141
ATTORNEY GENERAL	993	993
AUDITOR	217	217
CAPITOL AREA ARCH PLAN BD	42	42
COMMERCE	1,983	1,983
COMMUNICATION IMPAIRED BD	18	18
COMMUNITY COLLEGE BD	5,732	5,732
CORRECTIONS	5,291	5,291
DISABILITY COUNCIL	55	55
EDUCATION-CENTRAL OFFICE	5,553	5,553
EDUCATION-FARIBAULT SCHOOLS	280	280
EDUCATION-VO-TECH	1,129	1,129
EMPLOYEE RELATIONS	2,897	2,897
FINANCE	1,391	1,391
HEALTH	3,139	3,139
HEALTH LIC BDS		
MEDICAL EXAMINERS	152	152
NURSING	144	144
PHARMACY	76	76
DENTISTRY	89	89
CHIROPRACTORS	45	45
PSYCHOLOGY	48	48
OPTOMETRY	21	21
NURSING HOME ADM	29	29
SOCIAL WRK & MNTL HLTH	8	8
SOCIAL WRK LIC BD	5	5
MARR & FAMILY THERAPY BD	12	12
UNLIC MNTL HLTH PROV BD	9	9
PODIATRY	11	11
VETERINARY MEDICINE	28	28

STATE OF MINNESOTA

TREASURER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
HEARING EXAMINER	289	289
HIGHER ED COORD BD	5,686	5,686
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	495	495
HUMAN RIGHTS	113	113
HUMAN SERVICES-CENTRAL OFFICE	13,872	13,872
HUMAN SERVICES-INSTITUTIONS	4,278	4,278
INDIAN AFFAIRS	51	51
INVESTMENT BOARD	126	126
IRON RANGE RESOURCES	831	831
JOBS & TRAINING	10,915	10,915
LABOR & INDUSTRY	2,233	2,233
LEGISLATIVE AUDIT	82	82
MEDIATION SVCS	78	78
MILITARY AFFAIRS	765	765
MUNICIPAL BOARD	37	37
NATURAL RESOURCES	12,404	12,404
NON-HEALTH LIC BDS		
BOXING	20	20
BARBERS	54	54
ELECTRICITY	188	188
ARCHITECTS & ENG	107	107
ABSTRACTORS	6	6
ACCOUNTANCY	98	98
PEACE OFFICERS	91	91
PLANNING	478	478
POLLUTION CONTROL	1,541	1,541
PUB EMP RET ASSN	10,188	10,188
PUBLIC SAFETY	20,153	20,153
PUBLIC SERVICE	508	508
PUBLIC UTIL COMM	78	78
RACING COMMISSION	145	145
REVENUE	118,368	118,368
SECRETARY OF STATE	572	572
STATE RETIREMENT	8,459	8,459
STATE UNIV SYSTEM	6,636	6,636
TEACHERS RETIREMENT	6,459	6,459
TRADE & ECON DEV	1,414	1,414
TRANSPORTATION	9,926	9,926
TRANSPORTATION REG BD	17	17
TREASURER	99	99
VETERANS AFFAIRS	1,091	1,091
WRKRS COMP CT OF APPEALS	33	33
ZOO	1,011	1,011
OTHER	4,306	4,306
TOTAL	282,729	282,729

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. 1988 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 16.2
BUDGET 1990

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT
COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990 19,625,016

DEDUCTIONS:

EQUIPMENT	(419,000)
BUILDING/LAND	(3,000)
REFUNDS	(2,000)

TOTAL DEDUCTIONS (424,000)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	96,376
ADMIN-PROPERTY MGMT	6,802
ADMIN-INTERTECHNOLOGIES GRP	38,417
ADMIN-INFORMATION POLICY OFF	1,627
ADMIN-OPERATIONS MGMT	8,030
ADMIN-MATERIALS MGMT	26,083
FIN-BUDGET	17,035
FIN-ACCOUNTING	31,207
FIN-OTHER	11,770
EMPLOYEE RELATIONS	72,852
MEDIATION SERVICES	104
LEGISLATIVE AUDIT	107
TREASURER	993

TOTAL ALLOCATED ADDITIONS 311,403

TOTAL TO BE ALLOCATED 19,512,419

SCHEDULE 16.3
BUDGET 1990

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	16,526,016	1,296,420	9,860,170	849,524	4,519,902
OTHER EXPENSE & COST					
SERVICES	2,354,000	828,000	805,000	85,000	636,000
SUPPLIES	321,000	188,000	61,000	5,000	67,000
EQUIPMENT	419,000	419,000			
BLDGs/LAND	3,000	3,000			
REFUNDS	2,000	2,000			
DEPARTMENTAL EXPEND	19,625,016	2,736,420	10,726,170	939,524	5,222,902
COST ADJUSTMENTS					
DEDUCTIONS	(424,000)	(424,000)			
ADDITIONS	311,403	311,403			
COST BY FUNCTION	19,512,419	2,623,823	10,726,170	939,524	5,222,902
REALLOCATE ADMN	0	(2,623,823)	1,666,425	145,965	811,433
ALLOCABLE COSTS	19,512,419		12,392,595	1,085,489	6,034,335
DISALLOWED	(7,119,824)			(1,085,489)	(6,034,335)
NET ALLOCATED	12,392,595		12,392,595	0	0

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
ADMIN-ADMINISTRATIVE MGMT	6,360	1.18%	146,175		146,175
ATTORNEY GENERAL	283,193	52.52%	6,508,770		6,508,770
FINANCE-FISCAL MGMT	713	0.13%	16,387		16,387
EMPLOYEE RELATIONS	990	0.18%	22,754		22,754
LEGISLATIVE AUDITOR	1	0.00%	23		23
MEDIATION SVCS	120	0.02%	2,758	(2,405)	353
TREASURER	260	0.05%	5,976		5,976
OTHER	247,558	45.91%	5,689,752	(4,483,324)	1,206,428
TOTAL	539,195	100.00%	12,392,595	(4,485,729)	7,906,866

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO
CENTRAL SERVICE AGENCIES F.Y. 1988

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 16.5
BUDGET 1990

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
ADMIN-ADMINISTRATIVE MGMT	146,175	146,175
ATTORNEY GENERAL	6,508,770	6,508,770
FINANCE-FISCAL MGMT	16,387	16,387
EMPLOYEE RELATIONS	22,754	22,754
LEGISLATIVE AUDITOR	23	23
MEDIATION SVCS	353	353
TREASURER	5,976	5,976
OTHER	1,206,428	1,206,428
TOTAL	7,906,866	7,906,866

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.

The State Auditor requires organization-wide audits of subrecipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during fiscal year 1988.

Ref.: A-102, Attachment P.

SCHEDULE 17.2
BUDGET 1990

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

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990	78,000
DEDUCTIONS:	
EQUIPMENT	0
TOTAL DEDUCTIONS	0
ALLOCATED ADDITIONS:	
TOTAL ALLOCATED ADDITIONS	0
TOTAL TO BE ALLOCATED	78,000

SCHEDULE 17.3
BUDGET 1990

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	77,000		77,000
SUPPLIES	1,000		1,000
EQUIPMENT	0		
DEPARTMENTAL EXPENDITURES	78,000	0	78,000
COST ADJUSTMENTS			
DEDUCTIONS		0	
ADDITIONS		0	
COST BY FUNCTION	78,000	0	78,000
ALLOCABLE COSTS DISALLOWED	78,000		78,000
NET ALLOCATED	78,000		78,000

STATE OF MINNESOTA
STATE AUDITOR
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MANAGEMENT	0	0.00Z	0
PROPERTY MANAGEMENT	0	0.00Z	0
INTERTECHNOLOGIES GROUP	0	0.00Z	0
INFORMATION POLICY OFFICE	0	0.00Z	0
OPERATIONS MANAGEMENT	0	0.00Z	0
MATERIALS MGMT	0	0.00Z	0
BUILDING CODE & CONST COORD	0	0.00Z	0
BUILDING FUND	153,957	0.01Z	6
PLANT MGMT	0	0.00Z	0
STATE REGISTER & DOCUMENTS	0	0.00Z	0
MICROGRAPHICS	0	0.00Z	0
ELECTRONICS EQUIPMENT RENTAL	0	0.00Z	0
TELECOMMUNICATIONS	0	0.00Z	0
MOTOR POOL	0	0.00Z	0
STATE PRINTER	0	0.00Z	0
CENTRAL STORES	0	0.00Z	0
FEDERAL SURPLUS	0	0.00Z	0
RESOURCE RECOVERY	0	0.00Z	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00Z	0
COMMUTER VANS	0	0.00Z	0
COMPUTER SERVICES	0	0.00Z	0
ADDRESSING & INSERT	0	0.00Z	0
MATERIALS TRANSFER	0	0.00Z	0
CENTRAL MNTNCE REV	0	0.00Z	0
CAPITOL PARKING	0	0.00Z	0
PROC SUR-LOCAL GOVT	0	0.00Z	0
RECORDS MGMT-LOCAL GOVT	2,671	0.00Z	0
MGMT ANALYSIS-SP FD	0	0.00Z	0
IISAC	0	0.00Z	0
911 EMERGENCY	0	0.00Z	0
RISK MGMT	0	0.00Z	0
VOLUNTEER SERVICES	0	0.00Z	0
OTHER	0	0.00Z	0
AGRICULTURE	793,654	0.04Z	33
ANIMAL HEALTH BD	102,514	0.01Z	4
ARTS BOARD	569,889	0.03Z	24
ATTORNEY GENERAL	470,775	0.03Z	20
AUDITOR	0	0.00Z	0
CAPITOL AREA ARCH PLAN BD	0	0.00Z	0
COMMERCE	0	0.00Z	0
COMMUNICATION IMPAIRED BD	0	0.00Z	0
COMMUNITY COLLEGE BD	3,818,314	0.20Z	158
CORRECTIONS	1,746,611	0.09Z	72
DISABILITY COUNCIL	1,000	0.00Z	0
EDUCATION-CENTRAL OFFICE	148,482,709	7.90Z	6,162
EDUCATION-FARIBAULT SCHOOLS	63,629	0.00Z	3
EDUCATION-VO-TECH	17,852,718	0.95Z	741
EMPLOYEE RELATIONS	0	0.00Z	0
FINANCE	0	0.00Z	0
HEALTH	44,002,707	2.34Z	1,826
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00Z	0
NURSING	0	0.00Z	0
PHARMACY	0	0.00Z	0
DENTISTRY	0	0.00Z	0
CHIROPRACTORS	0	0.00Z	0
PSYCHOLOGY	0	0.00Z	0
OPTOMETRY	0	0.00Z	0
NURSING HOME ADM	0	0.00Z	0
SOCIAL WRK & MNTL HLTH	0	0.00Z	0
SOCIAL WRK LIC BD	0	0.00Z	0
MARR & FAMILY THERAPY BD	0	0.00Z	0
UNLIC MNTL HLTH PROV BD	0	0.00Z	0
PODIATRY	0	0.00Z	0
VETERINARY MEDICINE	0	0.00Z	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	2,064,745	0.11%	86
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	59,080,146	3.14%	2,452
HUMAN RIGHTS	362,609	0.02%	15
HUMAN SERVICES-CENTRAL OFFICE	1,003,384,629	53.39%	41,642
HUMAN SERVICES-INSTITUTIONS	229,984	0.01%	10
INDIAN AFFAIRS	50,000	0.00%	2
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	206,250	0.01%	9
JOBS & TRAINING	208,850,595	11.11%	8,668
LABOR & INDUSTRY	2,311,113	0.12%	96
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	11,477	0.00%	0
MILITARY AFFAIRS	9,037,387	0.48%	375
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	14,227,651	0.76%	590
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	780	0.00%	0
PLANNING	7,499,851	0.40%	311
POLLUTION CONTROL	11,987,266	0.64%	497
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	14,704,143	0.78%	610
PUBLIC SERVICE	3,263,042	0.17%	135
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	4,223,100	0.22%	175
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	15,585,172	0.83%	647
TRANSPORTATION	296,890,079	15.80%	12,321
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	2,459,330	0.13%	102
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	4,964,858	0.26%	208
TOTAL	1,879,455,355	100.00%	78,000

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1988
SOURCE: COMPUTER REPORT (FINU 8603)

STATE OF MINNESOTA
STATE AUDITOR
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
ADMINISTRATION		
ADMINISTRATIVE MANAGEMENT	0	0
PROPERTY MANAGEMENT	0	0
INTERTECHNOLOGIES GROUP	0	0
INFORMATION POLICY OFFICE	0	0
OPERATIONS MANAGEMENT	0	0
MATERIALS MGMT	0	0
BUILDING CODE & CONST COORD	0	0
BUILDING FUND	6	6
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
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	0	0
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	0	0
VOLUNTEER SERVICES	0	0
OTHER	0	0
AGRICULTURE	33	33
ANIMAL HEALTH BD	4	4
ARTS BOARD	24	24
ATTORNEY GENERAL	20	20
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
COMMERCE	0	0
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	158	158
CORRECTIONS	72	72
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	6,162	6,162
EDUCATION-FARIBAULT SCHOOLS	3	3
EDUCATION-VO-TECH	741	741
EMPLOYEE RELATIONS	0	0
FINANCE	0	0
HEALTH	1,826	1,826
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	86	86
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2,452	2,452
HUMAN RIGHTS	15	15
HUMAN SERVICES-CENTRAL OFFICE	41,642	41,642
HUMAN SERVICES-INSTITUTIONS	10	10
INDIAN AFFAIRS	2	2
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	9	9
JOBS & TRAINING	8,668	8,668
LABOR & INDUSTRY	96	96
LEGISLATIVE AUDIT	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	375	375
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	590	590
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	311	311
POLLUTION CONTROL	497	497
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	610	610
PUBLIC SERVICE	135	135
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	175	175
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	647	647
TRANSPORTATION	12,321	12,321
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	102	102
WRKRS COMP CT OF APPEALS	0	0
ZOO	0	0
OTHER	208	208
TOTAL	78,000	78,000

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 18.2
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	73,938
PROPERTY MANAGEMENT	4,186
INTERTECHNOLOGY GROUP	3,993
INFORMATION POLICY OFFICE	1,836
OPERATIONS MANAGEMENT	1,263
MATERIALS MANAGEMENT	3,427
FINANCE	
BUDGET	3,895
ACCOUNTING	3,866
OTHER	1,488
EMPLOYEE RELATIONS	11,013
MEDIATION SERVICES	32
LEGISLATIVE AUDIT	123,187
TREASURER	123
ATTORNEY GENERAL	146,175
ISB CREDIT	(834)
TOTAL ALLOCATED ADDITIONS	377,588
TOTAL TO BE ALLOCATED	377,588

SCHEDULE 18.3
BUDGET 1990

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	377,588	0	137,536	105,240	134,363	449
COST BY FUNCTION	377,588	0	137,536	105,240	134,363	449
ALLOCABLE COSTS DISALLOWED	377,588 (134,812)	0	137,536	105,240	134,363 (134,363)	449 (449)
NET ALLOCATION	242,776	0	137,536	105,240	0	0

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-COMMR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
PROPERTY MANAGEMENT	36.0	4.04%	5,557
INTERTECHNOLOGS GRP	28.0	3.14%	4,322
INFORMATN POLICY OFF	26.0	2.92%	4,013
OPERATIONS MGMT	29.0	3.25%	4,476
MATERIALS MANAGEMENT	52.0	5.84%	8,027
BLDG CODE & CNST ORD	30.0	3.37%	4,631
BUILDING FUND	7.0	0.79%	1,081
PLANT MANAGEMENT	165.0	18.52%	25,470
STATE REGISTER & DOC	23.0	2.58%	3,550
MICROGRAPHICS	16.0	1.80%	2,470
ELECTRNC EQUIP RNTL	2.0	0.22%	309
TELECOMMUNICATIONS	8.0	0.90%	1,235
MOTOR POOL	16.0	1.80%	2,470
STATE PRINTER	66.0	7.41%	10,188
CENTRAL STORES	14.0	1.57%	2,161
FEDERAL SURPLUS	7.0	0.79%	1,081
RESOURCE RECOVERY	2.0	0.22%	309
CLUNG ACCT-AUCT PROC	1.0	0.11%	154
COMMUTER VANS	1.0	0.11%	154
COMPUTER SERVICES	301.0	33.78%	46,463
ADDRESSING & INSERT	7.0	0.79%	1,081
MATERIALS TRANSFER	11.0	1.23%	1,698
CENT MNTNCE REV	7.0	0.79%	1,081
CAPITOL PARKING	11.0	1.23%	1,698
PROC SUR-LOCAL GOVT	3.0	0.34%	463
RCRDS MGT-LOC GOVT	0.0	0.00%	0
MGMT ANAL-SP FD	14.0	1.57%	2,161
IISAC	0.0	0.00%	0
911 EMERGENCY	3.0	0.34%	463
RISK MANAGEMENT	2.0	0.22%	309
VOLUNTEER SERVICES	2.0	0.22%	309
OTHER	1.0	0.11%	152
SUB-TOTAL	891.0	100.00%	137,536
DIRECT BILLED			
TOTAL	891.0	100.00%	137,536

ALLOCATION BASIS: GOVERNORS RECOMMENDED COMPLEMENT F.Y. 1990

SOURCE: BIENNIAL BUDGET SYSTEM COMPUTER RUN

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
PROPERTY MGMT	1,807	5.65%	2,484
INTERTECHNOLOGY GRP	2,394	7.49%	3,291
INFORMTN POLICY OFF	424	1.33%	583
OPERATIONS MGMT	14,049	43.93%	19,314
MATERIALS MANAGEMENT	1,471	4.60%	2,022
BLDG CODE & CONST CRD	1,416	4.43%	1,947
BUILDING FUND	4,230	13.23%	5,815
OTHER	6,192	19.36%	8,513
TOTAL	31,983	100.00%	43,969
PLANT MANAGEMENT	9,137	7.66%	4,694
STATE REG & DOC	4,707	3.95%	2,418
MICROGRAPHICS	1,713	1.44%	880
ELECTRONIC EQUIP RNTL	1,674	1.40%	860
TELECOMMUNICATIONS	19,297	16.18%	9,913
MOTOR POOL	23,453	19.66%	12,048
STATE PRINTER	14,846	12.45%	7,626
CENTRAL STORES	20,001	16.77%	10,275
FEDERAL SURPLUS	1,691	1.42%	869
RESOURCE RECOVERY	420	0.35%	216
CLRNG ADCT-AUCT PROC	0	0.00%	0
COMPUTER VANS	542	0.45%	278
COMPUTER SERVICES	11,236	9.42%	5,772
ADDRESSING & INSERT	768	0.64%	395
MATERIALS TRANSFER	1,102	0.92%	566
CENT MNTNCE REV	1,797	1.51%	923
CAPITOL PARKING	2,125	1.78%	1,092
PROC SUR-LOCAL GOVT	5	0.00%	3
RODS MGT-LOC GOVT	98	0.08%	50
MGMT ANAL-SP FD	258	0.22%	133
IISAC	34	0.03%	17
911 EMERGENCY	3,774	3.16%	1,939
RISK MANAGEMENT	595	0.50%	304
VOLUNTEER SERVICES	0	0.00%	0
TOTAL	119,273	100.00%	61,271
GRAND TOTAL	151,256		105,240

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988

SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ADMN MANAGEMENT	FISCAL
ADMINISTRATION			
PROPERTY MGMT	8,041	5,557	2,484
INTERTECHNOLOGY GRP	7,613	4,322	3,291
INFORMTN POLICY OFF	4,596	4,013	583
OPERATIONS MGMT	23,790	4,476	19,314
MATERIALS MGMT	10,049	8,027	2,022
BLDG CODE & CONST CRD	6,578	4,631	1,947
BUILDING FUND	6,896	1,081	5,815
PLANT MGMT	30,164	25,470	4,694
STATE REGISTER & DOC	5,968	3,550	2,418
MICROGRAPHICS	3,350	2,470	880
ELECTRONIC EQUIP RNTL	1,169	309	860
TELECOMMUNICATIONS	11,148	1,235	9,913
MOTOR POOL	14,518	2,470	12,048
STATE PRINTER	17,814	10,188	7,626
CENTRAL STORES	12,436	2,161	10,275
FEDERAL SURPLUS	1,950	1,081	869
RESOURCE RECOVERY	525	309	216
CLRNG ADCT-AUCT PROC	154	154	0
COMMUTER VANS	432	154	278
COMPUTER SERVICES	52,235	46,463	5,772
ADDRESSING & INSERT	1,476	1,081	395
MATERIALS TRANSFER	2,264	1,698	566
CENTRAL MNTNCE REV	2,004	1,081	923
CAPITOL PARKING	2,790	1,698	1,092
PROC SUR-LOCAL GOVT	466	463	3
RECORDS MGMT-LOCAL GOVT	50	0	50
MGMT ANALYSIS-SP FD	2,294	2,161	133
IISAC	17	0	17
911 EMERGENCY	2,402	463	1,939
RISK MGMT	613	309	304
VOLUNTEER SERVICES	309	309	0
OTHER	8,665	152	8,513
TOTAL	242,776	137,536	105,240

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 19.2
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	8,041
PROPERTY MANAGEMENT	1,570
INTERTECHNOLOGY GROUP	1,559
INFORMATION POLICY OFFICE	259
OPERATIONS MANAGEMENT	691
MATERIALS MANAGEMENT	4,873

FINANCE

BUDGET	3,579
ACCOUNTING	2,582
OTHER	987

EMPLOYEE RELATIONS	7,624
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MEDIATION SERVICES	29
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TREASURER	82
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STATE AUDITOR-SINGLE AUDIT	0
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ISB CREDIT	(118)
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TOTAL ALLOCATED ADDITIONS	31,758
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TOTAL TO BE ALLOCATED	31,758
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SCHEDULE 19.3
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	LEASING	OTHER
ALLOCATED ADDITIONS	31,758	6,263	25,495
COST BY FUNCTION	31,758	6,263	25,495
ALLOCABLE COSTS	31,758	6,263	25,495
DISALLOWED	(25,495)		(25,495)
NET ALLOCATION	6,263	6,263	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INTERTECHNOLOGIES GROUP	2	0.25%	16
INFORMATION POLICY OFFICE	1	0.12%	8
OPERATIONS MANAGEMENT	5	0.62%	39
MATERIALS MGMT	6	0.75%	47
BUILDING CODE & CONST COORD	1	0.12%	8
BUILDING FUND	0	0.00%	0
PLANT MGMT	27	3.37%	211
STATE REGISTER & DOCUMENTS	1	0.12%	8
MICROGRAPHICS	2	0.25%	16
ELECTRONICS EQUIPMENT RENTAL	1	0.12%	8
TELECOMMUNICATIONS	1	0.12%	8
MOTOR POOL	1	0.12%	8
STATE PRINTER	3	0.37%	23
CENTRAL STORES	1	0.12%	8
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	6	0.75%	47
ADDRESSING & INSERT	1	0.12%	8
MATERIALS TRANSFER	1	0.12%	8
CENTRAL MNTNCE REV	1	0.12%	8
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	1	0.12%	8
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	1	0.12%	8
VOLUNTEER SERVICES	1	0.12%	8
OTHER	0	0.00%	0
AGRICULTURE	22	2.74%	172
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	13	1.62%	102
AUDITOR	2	0.25%	16
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
COMMERCE	2	0.25%	16
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	17	2.12%	133
CORRECTIONS	39	4.86%	305
DISABILITY COUNCIL	9	1.12%	70
EDUCATION-CENTRAL OFFICE	14	1.75%	109
EDUCATION-FARIBAULT SCHOOLS	5	0.62%	39
EDUCATION-VO-TECH	1	0.12%	8
EMPLOYEE RELATIONS	4	0.50%	31
FINANCE	4	0.50%	31
HEALTH	11	1.37%	86
HEALTH LIC BDS			
MEDICAL EXAMINERS	3	0.37%	23
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	1	0.12%	8
CHIROPRACTORS	1	0.12%	8
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	1	0.12%	8
UNLIC MNTL HLTH PROV BD	1	0.12%	8
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.12%	8

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	4	0.50%	31
HIGHER ED COORD BD	3	0.37%	23
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	3	0.37%	23
HUMAN RIGHTS	7	0.87%	55
HUMAN SERVICES-CENTRAL OFFICE	63	7.86%	492
HUMAN SERVICES-INSTITUTIONS	8	1.00%	62
INDIAN AFFAIRS	3	0.37%	23
INVESTMENT BOARD	1	0.12%	8
IRON RANGE RESOURCES	2	0.25%	16
JOBS & TRAINING	92	11.47%	718
LABOR & INDUSTRY	16	2.00%	125
LEGISLATIVE AUDIT	1	0.12%	8
MEDIATION SVCS	4	0.50%	31
MILITARY AFFAIRS	2	0.25%	16
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	49	6.11%	383
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	2	0.25%	16
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	9	1.12%	70
POLLUTION CONTROL	13	1.62%	102
PUB EMP RET ASSN	2	0.25%	16
PUBLIC SAFETY	108	13.47%	843
PUBLIC SERVICE	1	0.12%	8
PUBLIC UTIL COMM	2	0.25%	16
RACING COMMISSION	1	0.12%	8
REVENUE	31	3.87%	242
SECRETARY OF STATE	4	0.50%	31
STATE RETIREMENT	1	0.12%	8
STATE UNIV SYSTEM	41	5.11%	320
TEACHERS RETIREMENT	2	0.25%	16
TRADE & ECON DEV	19	2.37%	148
TRANSPORTATION	35	4.36%	273
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	1	0.12%	8
VETERANS AFFAIRS	3	0.37%	23
WRKRS COMP CT OF APPEALS	4	0.50%	31
ZOO	8	1.00%	62
OTHER	42	5.24%	324
TOTAL	802	100.00%	6,263

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1988
SOURCE: REAL ESTATE UNIT RECORDS

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

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
INTERTECHNOLOGIES GROUP	16	16
INFORMATION POLICY OFFICE	8	8
OPERATIONS MANAGEMENT	39	39
MATERIALS MGMT	47	47
BUILDING CODE & CONST COORD	8	8
BUILDING FUND	0	0
PLANT MGMT	211	211
STATE REGISTER & DOCUMENTS	8	8
MICROGRAPHICS	16	16
ELECTRONICS EQUIPMENT RENTAL	8	8
TELECOMMUNICATIONS	8	8
MOTOR POOL	8	8
STATE PRINTER	23	23
CENTRAL STORES	8	8
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	47	47
ADDRESSING & INSERT	8	8
MATERIALS TRANSFER	8	8
CENTRAL MNTNCE REV	8	8
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	8	8
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	8	8
VOLUNTEER SERVICES	8	8
OTHER	0	0
AGRICULTURE	172	172
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	102	102
AUDITOR	16	16
CAPITOL AREA ARCH PLAN BD	0	0
COMMERCE	16	16
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	133	133
CORRECTIONS	305	305
DISABILITY COUNCIL	70	70
EDUCATION-CENTRAL OFFICE	109	109
EDUCATION-FARIBAUT SCHOOLS	39	39
EDUCATION-VO-TECH	8	8
EMPLOYEE RELATIONS	31	31
FINANCE	31	31
HEALTH	86	86
HEALTH LIC BDS		
MEDICAL EXAMINERS	23	23
NURSING	0	0
PHARMACY	0	0
DENTISTRY	8	8
CHIROPRACTORS	8	8
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	8	8
UNLIC MNTL HLTH PROV BD	8	8
PODIATRY	0	0
VETERINARY MEDICINE	8	8

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

USER DEPARTMENT	TOTAL	LEASING
HEARING EXAMINER	31	31
HIGHER ED COORD BD	23	23
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	23	23
HUMAN RIGHTS	55	55
HUMAN SERVICES-CENTRAL OFFICE	492	492
HUMAN SERVICES-INSTITUTIONS	62	62
INDIAN AFFAIRS	23	23
INVESTMENT BOARD	8	8
IRON RANGE RESOURCES	16	16
JOBS & TRAINING	718	718
LABOR & INDUSTRY	125	125
LEGISLATIVE AUDIT	8	8
MEDIATION SVCS	31	31
MILITARY AFFAIRS	16	16
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	383	383
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	16	16
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	70	70
POLLUTION CONTROL	102	102
PUB EMP RET ASSN	16	16
PUBLIC SAFETY	843	843
PUBLIC SERVICE	8	8
PUBLIC UTIL COMM	16	16
RACING COMMISSION	8	8
REVENUE	242	242
SECRETARY OF STATE	31	31
STATE RETIREMENT	8	8
STATE UNIV SYSTEM	320	320
TEACHERS RETIREMENT	16	16
TRADE & ECON DEV	148	148
TRANSPORTATION	273	273
TRANSPORTATION REG BD	0	0
TREASURER	8	8
VETERANS AFFAIRS	23	23
WRKRS COMP CT OF APPEALS	31	31
ZOO	62	62
OTHER	324	324
TOTAL	6,263	6,263

STATE OF MINNESOTA
ADMINISTRATION - INTERTECHNOLOGY GROUP
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 1990

STATE OF MINNESOTA

ADMINISTRATION-INTERTECHNOLOGY GROUP

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	7,613
PROPERTY MANAGEMENT	16
INTERTECHNOLOGY GROUP	11,421
INFORMATION POLICY OFFICE	2,066
OPERATIONS MANAGEMENT	524
MATERIALS MANAGEMENT	5,977

FINANCE

BUDGET	2,046
ACCOUNTING	3,420
OTHER	1,165

EMPLOYEE RELATIONS	5,930
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MEDIATION SERVICES	37
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LEGISLATIVE AUDIT	0
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TREASURER	109
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ATTORNEY GENERAL	0
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ISB CREDIT	(939)
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TOTAL ALLOCATED ADDITIONS	39,385
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TOTAL TO BE ALLOCATED	39,385
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SCHEDULE 20.3
BUDGET 1990

STATE OF MINNESOTA
ADMINISTRATION-INTERTECHNOLOGY GROUP
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	RECORDS CENTER	TELE- COMM	OTHER
ALLOCATED ADDITIONS	39,385	6,041	30,970	2,374
COST BY FUNCTION	39,385	6,041	30,970	2,374
ALLOCABLE COSTS DISALLOWED	39,385 (2,374)	6,041	30,970	2,374 (2,374)
NET ALLOCATION	37,011	6,041	30,970	0

STATE OF MINNESOTA
ADMINISTRATION-INTERTECHNOLOGIES GROUP
SECOND ALLOCATION
DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INFORMATION POLICY OFFICE	14	0.05%	3
OPERATIONS MANAGEMENT	0	0.00%	0
MATERIALS MGMT	1,378	4.77%	288
BUILDING CODE & CONST COORD	0	0.00%	0
BUILDING FUND	143	0.50%	30
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	2	0.01%	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
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	14	0.05%	3
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	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
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	25	0.09%	5
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	355	1.23%	74
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	15	0.05%	3
ATTORNEY GENERAL	2,403	8.33%	503
AUDITOR	216	0.75%	45
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
COMMERCE	790	2.74%	165
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	463	1.60%	97
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	65	0.23%	14
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	42	0.15%	9
EMPLOYEE RELATIONS	115	0.40%	24
FINANCE	2,983	10.34%	624
HEALTH	1,817	6.30%	380
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	32	0.11%	7
PHARMACY	4	0.01%	1
DENTISTRY	28	0.10%	6
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-INTERTECHNOLOGIES GROUP

SECOND ALLOCATION

DETAIL ALLOCATION-RECORDS MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	240	0.83%	50
HIGHER ED COORD BD	2	0.01%	0
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	994	3.44%	208
HUMAN RIGHTS	344	1.19%	72
HUMAN SERVICES-CENTRAL OFFICE	1,921	6.66%	402
HUMAN SERVICES-INSTITUTIONS	1,089	3.77%	228
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,358	11.64%	703
LABOR & INDUSTRY	4,426	15.34%	926
LEGISLATIVE AUDIT	461	1.60%	96
MEDIATION SVCS	27	0.09%	6
MILITARY AFFAIRS	668	2.31%	140
MUNICIPAL BOARD	94	0.33%	20
NATURAL RESOURCES	453	1.57%	95
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	2	0.01%	0
ELECTRICITY	154	0.53%	32
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	502	1.74%	105
PUB EMP RET ASSN	4	0.01%	1
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	242	0.84%	51
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	1,188	4.12%	249
SECRETARY OF STATE	432	1.50%	90
STATE RETIREMENT	4	0.01%	1
STATE UNIV SYSTEM	34	0.12%	7
TEACHERS RETIREMENT	3	0.01%	1
TRADE & ECON DEV	28	0.10%	6
TRANSPORTATION	5	0.02%	1
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	457	1.58%	96
VETERANS AFFAIRS	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	128	0.44%	27
OTHER	696	2.41%	147
TOTAL	28,860	100.00%	6,041

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-88
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA
ADMINISTRATION-INTERTECHNOLOGIES GROUP
SECOND ALLOCATION
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INFORMATION POLICY OFFICE	0	0.00%	0
OPERATIONS MANAGEMENT	9,404	0.06%	18
MATERIALS MGMT	23,458	0.14%	44
BUILDING CODE & CONST COORD	12,730	0.08%	24
BUILDING FUND	0	0.00%	0
PLANT MGMT	21,641	0.13%	40
STATE REGISTER & DOCUMENTS	9,539	0.06%	18
MICROGRAPHICS	1,704	0.01%	3
ELECTRONICS EQUIPMENT RENTAL	428	0.00%	1
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,359	0.03%	8
STATE PRINTER	6,442	0.04%	12
CENTRAL STORES	2,036	0.01%	4
FEDERAL SURPLUS	3,166	0.02%	6
RESOURCE RECOVERY	604	0.00%	1
CLEARING ACCT-AUCTION PROCEEDS	336	0.00%	1
COMMUTER VANS	98	0.00%	0
COMPUTER SERVICES	127,606	0.77%	238
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	148	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,082	0.01%	2
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	1,603	0.01%	3
IISAC	0	0.00%	0
911 EMERGENCY	2,998,305	18.09%	5,603
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	638	0.00%	1
AGRICULTURE	187,748	1.13%	351
ANIMAL HEALTH BD	16,811	0.10%	31
ARTS BOARD	6,233	0.04%	12
ATTORNEY GENERAL	189,760	1.15%	355
AUDITOR	26,262	0.16%	49
CAPITOL AREA ARCH PLAN BD	1,687	0.01%	3
COMMERCE	94,737	0.57%	177
COMMUNICATION IMPAIRED BD	559	0.00%	1
COMMUNITY COLLEGE BD	727,492	4.39%	1,360
CORRECTIONS	475,211	2.87%	888
DISABILITY COUNCIL	5,257	0.03%	10
EDUCATION-CENTRAL OFFICE	265,968	1.60%	497
EDUCATION-FARIBAULT SCHOOLS	20,417	0.12%	38
EDUCATION-VO-TECH	81,301	0.49%	152
EMPLOYEE RELATIONS	53,493	0.32%	100
FINANCE	82,504	0.50%	154
HEALTH	312,905	1.89%	585
HEALTH LIC BDS			
MEDICAL EXAMINERS	6,751	0.04%	13
NURSING	4,672	0.03%	9
PHARMACY	2,817	0.02%	5
DENTISTRY	3,031	0.02%	6
CHIROPRACTORS	1,182	0.01%	2
PSYCHOLOGY	655	0.00%	1
OPTOMETRY	598	0.00%	1
NURSING HOME ADM	1,342	0.01%	3
SOCIAL WRK & MNTL HLTH	311	0.00%	1
SOCIAL WRK LIC BD	116	0.00%	0
MARR & FAMILY THERAPY BD	139	0.00%	0
UNLIC MNTL HLTH PROV BD	152	0.00%	0
PODIATRY	263	0.00%	0
VETERINARY MEDICINE	1,050	0.01%	2

STATE OF MINNESOTA
ADMINISTRATION-INTERTECHNOLOGIES GROUP
SECOND ALLOCATION
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	27,973	0.17%	52
HIGHER ED COORD BD	29,571	0.18%	55
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	73,951	0.45%	138
HUMAN RIGHTS	49,145	0.30%	92
HUMAN SERVICES-CENTRAL OFFICE	479,900	2.90%	897
HUMAN SERVICES-INSTITUTIONS	491,450	2.97%	918
INDIAN AFFAIRS	6,021	0.04%	11
INVESTMENT BOARD	15,339	0.09%	29
IRON RANGE RESOURCES	95,640	0.58%	179
JOBS & TRAINING	1,099,556	6.63%	2,055
LABOR & INDUSTRY	162,891	0.98%	304
LEGISLATIVE AUDIT	18,153	0.11%	34
MEDIATION SVCS	18,692	0.11%	35
MILITARY AFFAIRS	392,597	2.37%	734
MUNICIPAL BOARD	3,030	0.02%	6
NATURAL RESOURCES	1,159,036	6.99%	2,166
NON-HEALTH LIC BDS			
BOXING	646	0.00%	1
BARBERS	612	0.00%	1
ELECTRICITY	12,612	0.08%	24
ARCHITECTS & ENG	1,951	0.01%	4
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,488	0.01%	3
PEACE OFFICERS	5,583	0.03%	10
PLANNING	56,923	0.34%	106
POLLUTION CONTROL	253,759	1.53%	474
PUB EMP RET ASSN	24,756	0.15%	46
PUBLIC SAFETY	964,190	5.82%	1,802
PUBLIC SERVICE	67,501	0.41%	126
PUBLIC UTIL COMM	15,699	0.09%	29
RACING COMMISSION	6,510	0.04%	12
REVENUE	471,779	2.85%	882
SECRETARY OF STATE	16,936	0.10%	32
STATE RETIREMENT	5,250	0.03%	10
STATE UNIV SYSTEM	1,985,445	11.98%	3,710
TEACHERS RETIREMENT	17,145	0.10%	32
TRADE & ECON DEV	245,626	1.48%	459
TRANSPORTATION	1,549,039	9.35%	2,895
TRANSPORTATION REG BD	1,911	0.01%	4
TREASURER	2,920	0.02%	5
VETERANS AFFAIRS	59,839	0.36%	112
WRKRS COMP CT OF APPEALS	3,226	0.02%	6
ZOO	44,126	0.27%	82
OTHER	837,176	5.05%	1,565
TOTAL	16,572,344	100.00%	30,970

ALLOCATION BASIS: TELEPHONE CHARGES (OBJECT CODE 202) F.Y. 1988
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-INTERTECHNOLOGIES GROUP
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MGMT	TELE- COMMUNIC
ADMINISTRATION			
INFORMATION POLICY OFFICE	3	3	0
OPERATIONS MANAGEMENT	18	0	18
MATERIALS MGMT	332	288	44
BUILDING CODE & CONST COORD	24	0	24
BUILDING FUND	30	30	0
PLANT MGMT	40	0	40
STATE REGISTER & DOCUMENTS	18	0	18
MICROGRAPHICS	3	0	3
ELECTRONICS EQUIPMENT RENTAL	1	0	1
TELECOMMUNICATIONS	0	0	0
MOTOR POOL	8	0	8
STATE PRINTER	12	0	12
CENTRAL STORES	4	0	4
FEDERAL SURPLUS	6	0	6
RESOURCE RECOVERY	1	0	1
CLEARING ACCT-AUCTION PROCEEDS	1	0	1
COMMUTER VANS	0	0	0
COMPUTER SERVICES	241	3	238
ADDRESSING & INSERT	0	0	0
MATERIALS TRANSFER	0	0	0
CENTRAL MNTNCE REV	0	0	0
CAPITOL PARKING	2	0	2
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	3	0	3
IISAC	5	5	0
911 EMERGENCY	5,603	0	5,603
RISK MGMT	0	0	0
VOLUNTEER SERVICES	0	0	0
OTHER	1	0	1
AGRICULTURE	425	74	351
ANIMAL HEALTH BD	31	0	31
ARTS BOARD	15	3	12
ATTORNEY GENERAL	858	503	355
AUDITOR	94	45	49
CAPITOL AREA ARCH PLAN BD	3	0	3
COMMERCE	342	165	177
COMMUNICATION IMPAIRED BD	1	0	1
COMMUNITY COLLEGE BD	1,360	0	1,360
CORRECTIONS	985	97	888
DISABILITY COUNCIL	10	0	10
EDUCATION-CENTRAL OFFICE	511	14	497
EDUCATION-FARIBAULT SCHOOLS	38	0	38
EDUCATION-VO-TECH	161	9	152
EMPLOYEE RELATIONS	124	24	100
FINANCE	778	624	154
HEALTH	965	380	585
HEALTH LIC BDS			
MEDICAL EXAMINERS	13	0	13
NURSING	16	7	9
PHARMACY	6	1	5
DENTISTRY	12	6	6
CHIROPRACTORS	2	0	2
PSYCHOLOGY	1	0	1
OPTOMETRY	1	0	1
NURSING HOME ADM	3	0	3
SOCIAL WRK & MNTL HLTH	1	0	1
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	2	0	2

STATE OF MINNESOTA
ADMINISTRATION-INTERTECHNOLOGIES GROUP
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	RECORDS MGMT	TELE- COMMUNIC
HEARING EXAMINER	102	50	52
HIGHER ED COORD BD	55	0	55
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	346	208	138
HUMAN RIGHTS	164	72	92
HUMAN SERVICES-CENTRAL OFFICE	1,299	402	897
HUMAN SERVICES-INSTITUTIONS	1,146	228	918
INDIAN AFFAIRS	11	0	11
INVESTMENT BOARD	29	0	29
IRON RANGE RESOURCES	179	0	179
JOBS & TRAINING	2,758	703	2,055
LABOR & INDUSTRY	1,230	926	304
LEGISLATIVE AUDIT	130	96	34
MEDIATION SVCS	41	6	35
MILITARY AFFAIRS	874	140	734
MUNICIPAL BOARD	26	20	6
NATURAL RESOURCES	2,261	95	2,166
NON-HEALTH LIC BDS			
BOXING	1	0	1
BARBERS	1	0	1
ELECTRICITY	56	32	24
ARCHITECTS & ENG	4	0	4
ABSTRACTORS	0	0	0
ACCOUNTANCY	3	0	3
PEACE OFFICERS	10	0	10
PLANNING	106	0	106
POLLUTION CONTROL	579	105	474
PUB EMP RET ASSN	47	1	46
PUBLIC SAFETY	1,802	0	1,802
PUBLIC SERVICE	177	51	126
PUBLIC UTIL COMM	29	0	29
RACING COMMISSION	12	0	12
REVENUE	1,131	249	882
SECRETARY OF STATE	122	90	32
STATE RETIREMENT	11	1	10
STATE UNIV SYSTEM	3,717	7	3,710
TEACHERS RETIREMENT	33	1	32
TRADE & ECON DEV	465	6	459
TRANSPORTATION	2,896	1	2,895
TRANSPORTATION REG BD	4	0	4
TREASURER	101	96	5
VETERANS AFFAIRS	112	0	112
WRKRS COMP CT OF APPEALS	6	0	6
ZOO	109	27	82
OTHER	1,712	147	1,565
TOTAL	37,011	6,041	30,970

STATE OF MINNESOTA
ADMINISTRATION - INFORMATION POLICY OFFICE
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 1990

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	4,596
PROPERTY MANAGEMENT	8
INTERTECHNOLOGY GROUP	3
INFORMATION POLICY OFFICE	333
OPERATIONS MANAGEMENT	297
MATERIALS MANAGEMENT	2,584

FINANCE

BUDGET	283
ACCOUNTING	606
OTHER	249

EMPLOYEE RELATIONS	5,506
MEDIATION SERVICES	9
LEGISLATIVE AUDIT	0
TREASURER	19
ATTORNEY GENERAL	0
ISB CREDIT	(178)

TOTAL ALLOCATED ADDITIONS	14,375
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TOTAL TO BE ALLOCATED	14,375
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SCHEDULE 21.3
BUDGET 1990

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION POLICY OFFICE
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATEWIDE SYSTEMS	OTHER
ALLOCATED ADDITIONS	14,375	12,877	1,498
COST BY FUNCTION	14,375	12,877	1,498
ALLOCABLE COSTS DISALLOWED	14,375 (1,498)	12,877	1,498 (1,498)
NET ALLOCATION	12,877	12,877	0

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
OPERATIONS MANAGEMENT	2,689	0.01%	1
MATERIALS MGMT	485,774	2.07%	266
BUILDING CODE & CONST COORD	100	0.00%	0
BUILDING FUND	0	0.00%	0
PLANT MGMT	2,511	0.01%	1
STATE REGISTER & DOCUMENTS	42,371	0.18%	23
MICROGRAPHICS	1,777	0.01%	1
ELECTRONICS EQUIPMENT RENTAL	494	0.00%	0
TELECOMMUNICATIONS	41,487	0.18%	23
MOTOR POOL	29,684	0.13%	16
STATE PRINTER	2,091	0.01%	1
CENTRAL STORES	286	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	239	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	274	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	396	0.00%	0
RISK MGMT	2,542	0.01%	1
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	18,189	0.08%	10
ANIMAL HEALTH BD	1,539	0.01%	1
ARTS BOARD	9	0.00%	0
ATTORNEY GENERAL	27,204	0.12%	15
AUDITOR	1,370	0.01%	1
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
COMMERCE	60,372	0.26%	33
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	15,866	0.07%	9
CORRECTIONS	133,005	0.57%	73
DISABILITY COUNCIL	2,138	0.01%	1
EDUCATION-CENTRAL OFFICE	72,345	0.31%	40
EDUCATION-FARIBAULT SCHOOLS	2,379	0.01%	1
EDUCATION-VO-TECH	5,832	0.02%	3
EMPLOYEE RELATIONS	1,057,136	4.50%	579
FINANCE	1,699,353	7.23%	931
HEALTH	69,098	0.29%	38
HEALTH LIC BDS			
MEDICAL EXAMINERS	16,215	0.07%	9
NURSING	10,404	0.04%	6
PHARMACY	3,850	0.02%	2
DENTISTRY	0	0.00%	0
CHIROPRACTORS	878	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	1,206	0.01%	1

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION POLICY OFFICE

SECOND ALLOCATION

DETAIL ALLOCATION-STATEWIDE SYSTEMS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	1,211	0.01%	1
HIGHER ED COORD BD	0	0.00%	0
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	21,999	0.09%	12
HUMAN RIGHTS	5,598	0.02%	3
HUMAN SERVICES-CENTRAL OFFICE	5,841,509	24.85%	3,200
HUMAN SERVICES-INSTITUTIONS	4,706	0.02%	3
INDIAN AFFAIRS	50	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	912	0.00%	0
JOBS & TRAINING	595,067	2.53%	326
LABOR & INDUSTRY	12,291	0.05%	7
LEGISLATIVE AUDIT	90,567	0.39%	50
MEDIATION SVCS	1,921	0.01%	1
MILITARY AFFAIRS	3,340	0.01%	2
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	404,697	1.72%	222
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	40	0.00%	0
ELECTRICITY	14,750	0.06%	8
ARCHITECTS & ENG	6,827	0.03%	4
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	6,201	0.03%	3
PEACE OFFICERS	232	0.00%	0
PLANNING	8,570	0.04%	5
POLLUTION CONTROL	14,850	0.06%	8
PUB EMP RET ASSN	50,102	0.21%	27
PUBLIC SAFETY	4,373,449	18.61%	2,396
PUBLIC SERVICE	2,704	0.01%	1
PUBLIC UTIL COMM	740	0.00%	0
RACING COMMISSION	26,460	0.11%	14
REVENUE	6,122,151	26.04%	3,354
SECRETARY OF STATE	44,580	0.19%	24
STATE RETIREMENT	265,837	1.13%	146
STATE UNIV SYSTEM	21,573	0.09%	12
TEACHERS RETIREMENT	67,741	0.29%	37
TRADE & ECOM DEV	12,666	0.05%	7
TRANSPORTATION	1,585,539	6.75%	869
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	1,311	0.01%	1
WRKRS COMP CT OF APPEALS	1,200	0.01%	1
ZOO	4,709	0.02%	3
OTHER	79,215	0.34%	44
TOTAL	23,506,418	100.00%	12,877

ALLOCATION BASIS: F.Y. 1988 COMPUTER SERVICES USAGE
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION POLICY OFFICE
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
ADMINISTRATION		
OPERATIONS MANAGEMENT	1	1
MATERIALS MGMT	266	266
BUILDING CODE & CONST COORD	0	0
BUILDING FUND	0	0
PLANT MGMT	1	1
STATE REGISTER & DOCUMENTS	23	23
MICROGRAPHICS	1	1
ELECTRONICS EQUIPMENT RENTAL	0	0
TELECOMMUNICATIONS	23	23
MOTOR POOL	16	16
STATE PRINTER	1	1
CENTRAL STORES	0	0
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	0	0
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	1	1
VOLUNTEER SERVICES	0	0
OTHER	0	0
AGRICULTURE	10	10
ANIMAL HEALTH BD	1	1
ARTS BOARD	0	0
ATTORNEY GENERAL	15	15
AUDITOR	1	1
CAPITOL AREA ARCH PLAN BD	0	0
COMMERCE	33	33
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	9	9
CORRECTIONS	73	73
DISABILITY COUNCIL	1	1
EDUCATION-CENTRAL OFFICE	40	40
EDUCATION-FARIBAULT SCHOOLS	1	1
EDUCATION-VO-TECH	3	3
EMPLOYEE RELATIONS	579	579
FINANCE	931	931
HEALTH	38	38
HEALTH LIC BDS		
MEDICAL EXAMINERS	9	9
NURSING	6	6
PHARMACY	2	2
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	1	1

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION POLICY OFFICE
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS
HEARING EXAMINER	1	1
HIGHER ED COORD BD	0	0
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	12	12
HUMAN RIGHTS	3	3
HUMAN SERVICES-CENTRAL OFFICE	3,200	3,200
HUMAN SERVICES-INSTITUTIONS	3	3
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	0	0
JOBS & TRAINING	326	326
LABOR & INDUSTRY	7	7
LEGISLATIVE AUDIT	50	50
MEDIATION SVCS	1	1
MILITARY AFFAIRS	2	2
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	222	222
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	8	8
ARCHITECTS & ENG	4	4
ABSTRACTORS	0	0
ACCOUNTANCY	3	3
PEACE OFFICERS	0	0
PLANNING	5	5
POLLUTION CONTROL	8	8
PUB EMP RET ASSN	27	27
PUBLIC SAFETY	2,396	2,396
PUBLIC SERVICE	1	1
PUBLIC UTIL COMM	0	0
RACING COMMISSION	14	14
REVENUE	3,354	3,354
SECRETARY OF STATE	24	24
STATE RETIREMENT	146	146
STATE UNIV SYSTEM	12	12
TEACHERS RETIREMENT	37	37
TRADE & ECON DEV	7	7
TRANSPORTATION	869	869
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	1	1
WRKRS COMP CT OF APPEALS	1	1
ZOO	3	3
OTHER	44	44
TOTAL	12,877	12,877

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 22.2
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	23,790
PROPERTY MANAGEMENT	39
INTERTECHNOLOGY GROUP	18
INFORMATION POLICY OFFICE	1
OPERATIONS MANAGEMENT	876
MATERIALS MANAGEMENT	4,279
FINANCE	
BUDGET	5,331
ACCOUNTING	20,071
OTHER	2,881
EMPLOYEE RELATIONS	6,142
MEDIATION SERVICES	20
LEGISLATIVE AUDIT	0
TREASURER	639
ATTORNEY GENERAL	0
ISB CREDIT	(73)
TOTAL ALLOCATED ADDITIONS	64,014
TOTAL TO BE ALLOCATED	64,014

SCHEDULE 22.3
BUDGET 1990

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	64,014	20,953	18,034	25,027
COST BY FUNCTION	64,014	20,953	18,034	25,027
ALLOCABLE COSTS DISALLOWED	64,014 (25,027)	20,953	18,034	25,027 (25,027)
NET ALLOCATION	38,987	20,953	18,034	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
MATERIALS MGMT	38,297	0.50%	105
BUILDING CODE & CONST COORD	5,248	0.07%	14
BUILDING FUND	0	0.00%	0
PLANT MGMT	610	0.01%	2
STATE REGISTER & DOCUMENTS	60,877	0.80%	167
MICROGRAPHICS	414	0.01%	1
ELECTRONICS EQUIPMENT RENTAL	37	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	1,097	0.01%	3
STATE PRINTER	1,179	0.02%	3
CENTRAL STORES	1,460	0.02%	4
FEDERAL SURPLUS	2,244	0.03%	6
RESOURCE RECOVERY	5	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	1,745	0.02%	5
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	3,229	0.04%	9
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	0	0.00%	0
CENTRAL MAINTNCE REV	0	0.00%	0
CAPITOL PARKING	1,484	0.02%	4
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	586	0.01%	2
MGMT ANALYSIS-SP FD	176	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	7,574	0.10%	21
AGRICULTURE	109,669	1.44%	301
ANIMAL HEALTH BD	9,059	0.12%	25
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	66,187	0.87%	182
AUDITOR	18,603	0.24%	51
CAPITOL AREA ARCH PLAN BD	775	0.01%	2
COMMERCE	115,875	1.52%	318
COMMUNICATION IMPAIRED BD	72	0.00%	0
COMMUNITY COLLEGE BD	65,590	0.86%	180
CORRECTIONS	32,272	0.42%	89
DISABILITY COUNCIL	12,544	0.16%	34
EDUCATION-CENTRAL OFFICE	336,097	4.41%	923
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	77,130	1.01%	212
EMPLOYEE RELATIONS	69,429	0.91%	191
FINANCE	181,395	2.38%	498
HEALTH	19,156	0.25%	53
HEALTH LIC BDS			
MEDICAL EXAMINERS	7,967	0.10%	22
NURSING	36,356	0.48%	100
PHARMACY	0	0.00%	0
DENTISTRY	4,443	0.06%	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-OPERATIONS MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL MAIL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	313	0.00%	1
HIGHER ED COORD BD	93,869	1.23%	258
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	52,307	0.69%	144
HUMAN RIGHTS	16,965	0.22%	47
HUMAN SERVICES-CENTRAL OFFICE	989,518	12.97%	2,718
HUMAN SERVICES-INSTITUTIONS	2,320	0.03%	6
INDIAN AFFAIRS	331	0.00%	1
INVESTMENT BOARD	2,101	0.03%	6
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	9,659	0.13%	27
LABOR & INDUSTRY	135,578	1.78%	372
LEGISLATIVE AUDIT	6,855	0.09%	19
MEDIATION SVCS	8,996	0.12%	25
MILITARY AFFAIRS	10	0.00%	0
MUNICIPAL BOARD	988	0.01%	3
NATURAL RESOURCES	484,296	6.35%	1,330
NON-HEALTH LIC BDS			
BOXING	292	0.00%	1
BARBERS	2,997	0.04%	8
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	271	0.00%	1
ACCOUNTANCY	10,020	0.13%	28
PEACE OFFICERS	6,160	0.08%	17
PLANNING	41,627	0.55%	114
POLLUTION CONTROL	17,415	0.23%	48
PUB EMP RET ASSN	213,391	2.80%	586
PUBLIC SAFETY	1,686,702	22.11%	4,633
PUBLIC SERVICE	23,303	0.31%	64
PUBLIC UTIL COMM	6,639	0.09%	18
RACING COMMISSION	200	0.00%	1
REVENUE	1,419,426	18.61%	3,899
SECRETARY OF STATE	67,941	0.89%	187
STATE RETIREMENT	74,015	0.97%	203
STATE UNIV SYSTEM	59,184	0.78%	163
TEACHERS RETIREMENT	113,890	1.49%	313
TRADE & ECON DEV	404,497	5.30%	1,111
TRANSPORTATION	217,044	2.85%	596
TRANSPORTATION REG BD	3,064	0.04%	8
TREASURER	1,721	0.02%	5
VETERANS AFFAIRS	6,055	0.08%	17
WRKRS COMP CT OF APPEALS	1,923	0.03%	5
ZOO	0	0.00%	0
OTHER	157,172	2.06%	431
TOTAL	7,627,936	100.00%	20,953

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE 1988
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	0.15%	26
BUILDING CODE & CONST COORD	30	0.08%	15
BUILDING FUND	7	0.02%	4
PLANT MGMT	165	0.46%	84
STATE REGISTER & DOCUMENTS	23	0.06%	12
MICROGRAPHICS	16	0.04%	8
ELECTRONICS EQUIPMENT RENTAL	2	0.01%	1
TELECOMMUNICATIONS	8	0.02%	4
MOTOR POOL	16	0.04%	8
STATE PRINTER	66	0.19%	33
CENTRAL STORES	14	0.04%	7
FEDERAL SURPLUS	7	0.02%	4
RESOURCE RECOVERY	2	0.01%	1
CLEARING ACCT-AUCTION PROCEEDS	1	0.00%	1
COMMUTER VANS	1	0.00%	1
COMPUTER SERVICES	301	0.85%	153
ADDRESSING & INSERT	7	0.02%	4
MATERIALS TRANSFER	11	0.03%	6
CENTRAL MNTNCE REV	7	0.02%	4
CAPITOL PARKING	11	0.03%	6
PROC SUR-LOCAL GOVT	3	0.01%	2
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	14	0.04%	7
IISAC	0	0.00%	0
911 EMERGENCY	3	0.01%	2
RISK MGMT	2	0.01%	1
VOLUNTEER SERVICES	2	0.01%	1
OTHER	1	0.00%	1
AGRICULTURE	500	1.41%	254
ANIMAL HEALTH BD	37	0.10%	19
ARTS BOARD	12	0.03%	6
ATTORNEY GENERAL	344	0.97%	174
AUDITOR	124	0.35%	63
CAPITOL AREA ARCH PLAN BD	5	0.01%	3
COMMERCE	230	0.65%	117
COMMUNICATION IMPAIRED BD	1	0.00%	1
COMMUNITY COLLEGE BD	2,455	6.90%	1,245
CORRECTIONS	1,991	5.60%	1,010
DISABILITY COUNCIL	14	0.04%	7
EDUCATION-CENTRAL OFFICE	414	1.16%	210
EDUCATION-FARIBAULT SCHOOLS	196	0.55%	99
EDUCATION-VO-TECH	124	0.35%	63
EMPLOYEE RELATIONS	181	0.51%	92
FINANCE	132	0.37%	67
HEALTH	955	2.69%	484
HEALTH LIC BDS			
MEDICAL EXAMINERS	23	0.06%	12
NURSING	22	0.06%	11
PHARMACY	7	0.02%	4
DENTISTRY	7	0.02%	4
CHIROPRACTORS	5	0.01%	3
PSYCHOLOGY	4	0.01%	2
OPTOMETRY	1	0.00%	1
NURSING HOME ADM	2	0.01%	1
SOCIAL WRK & MNTL HLTH	5	0.01%	3
SOCIAL WRK LIC BD	1	0.00%	1
MARR & FAMILY THERAPY BD	1	0.00%	1
UNLIC MNTL HLTH PROV BD	1	0.00%	1
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	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	78	0.22%	40
HIGHER ED COORD BD	81	0.23%	41
HIGHER ED FAC AUTH	3	0.01%	2
HOUSING FINANCE	134	0.38%	68
HUMAN RIGHTS	77	0.22%	39
HUMAN SERVICES-CENTRAL OFFICE	1,022	2.87%	518
HUMAN SERVICES-INSTITUTIONS	5,627	15.82%	2,854
INDIAN AFFAIRS	7	0.02%	4
INVESTMENT BOARD	25	0.07%	13
IRON RANGE RESOURCES	88	0.25%	45
JOBS & TRAINING	2,104	5.92%	1,067
LABOR & INDUSTRY	363	1.02%	184
LEGISLATIVE AUDIT	72	0.20%	37
MEDIATION SVCS	26	0.07%	13
MILITARY AFFAIRS	341	0.96%	173
MUNICIPAL BOARD	4	0.01%	2
NATURAL RESOURCES	1,850	5.20%	938
NON-HEALTH LIC BDS			
BOXING	2	0.01%	1
BARBERS	3	0.01%	2
ELECTRICITY	20	0.06%	10
ARCHITECTS & ENG	7	0.02%	4
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	5	0.01%	3
PEACE OFFICERS	11	0.03%	6
PLANNING	121	0.34%	61
POLLUTION CONTROL	745	2.10%	378
PUB EMP RET ASSN	71	0.20%	36
PUBLIC SAFETY	1,854	5.21%	940
PUBLIC SERVICE	142	0.40%	72
PUBLIC UTIL COMM	39	0.11%	20
RACING COMMISSION	10	0.03%	5
REVENUE	1,247	3.51%	632
SECRETARY OF STATE	61	0.17%	31
STATE RETIREMENT	40	0.11%	20
STATE UNIV SYSTEM	4,086	11.49%	2,072
TEACHERS RETIREMENT	58	0.16%	29
TRADE & ECON DEV	224	0.63%	114
TRANSPORTATION	4,818	13.55%	2,443
TRANSPORTATION REG BD	10	0.03%	5
TREASURER	12	0.03%	6
VETERANS AFFAIRS	654	1.84%	332
WRKRS COMP CT OF APPEALS	15	0.04%	8
ZOO	172	0.48%	87
OTHER	663	1.86%	324
TOTAL	35,559	100.00%	18,034

ALLOCATION BASIS: GOVERNORS RECOMMENDED POSITIONS F.Y. 1990
SOURCE: BIENNIAL BUDGET SYSTEM REPORT

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

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
ADMINISTRATION			
MATERIALS MGMT	131	105	26
BUILDING CODE & CONST COORD	29	14	15
BUILDING FUND	4	0	4
PLANT MGMT	86	2	84
STATE REGISTER & DOCUMENTS	179	167	12
MICROGRAPHICS	9	1	8
ELECTRONICS EQUIPMENT RENTAL	1	0	1
TELECOMMUNICATIONS	4	0	4
MOTOR POOL	11	3	8
STATE PRINTER	36	3	33
CENTRAL STORES	11	4	7
FEDERAL SURPLUS	10	6	4
RESOURCE RECOVERY	1	0	1
CLEARING ACCT-AUCTION PROCEEDS	6	5	1
COMMUTER VANS	1	0	1
COMPUTER SERVICES	162	9	153
ADDRESSING & INSERT	4	0	4
MATERIALS TRANSFER	6	0	6
CENTRAL MNTNCE REV	4	0	4
CAPITOL PARKING	10	4	6
PROC SUR-LOCAL GOVT	2	0	2
RECORDS MGMT-LOCAL GOVT	2	2	0
MGMT ANALYSIS-SP FD	7	0	7
IISAC	0	0	0
911 EMERGENCY	2	0	2
RISK MGMT	1	0	1
VOLUNTEER SERVICES	1	0	1
OTHER	22	21	1
AGRICULTURE	555	301	254
ANIMAL HEALTH BD	44	25	19
ARTS BOARD	6	0	6
ATTORNEY GENERAL	356	182	174
AUDITOR	114	51	63
CAPITOL AREA ARCH PLAN BD	5	2	3
COMMERCE	435	318	117
COMMUNICATION IMPAIRED BD	1	0	1
COMMUNITY COLLEGE BD	1,425	180	1,245
CORRECTIONS	1,099	89	1,010
DISABILITY COUNCIL	41	34	7
EDUCATION-CENTRAL OFFICE	1,133	923	210
EDUCATION-FARIBAULT SCHOOLS	99	0	99
EDUCATION-VO-TECH	275	212	63
EMPLOYEE RELATIONS	283	191	92
FINANCE	565	498	67
HEALTH	537	53	484
HEALTH LIC BDS			
MEDICAL EXAMINERS	34	22	12
NURSING	111	100	11
PHARMACY	4	0	4
DENTISTRY	16	12	4
CHIROPRACTORS	3	0	3
PSYCHOLOGY	2	0	2
OPTOMETRY	1	0	1
NURSING HOME ADM	1	0	1
SOCIAL WRK & MNTL HLTH	3	0	3
SOCIAL WRK LIC BD	1	0	1
MARR & FAMILY THERAPY BD	1	0	1
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	41	1	40
HIGHER ED COORD BD	299	258	41
HIGHER ED FAC AUTH	2	0	2
HOUSING FINANCE	212	144	68
HUMAN RIGHTS	86	47	39
HUMAN SERVICES-CENTRAL OFFICE	3,236	2,718	518
HUMAN SERVICES-INSTITUTIONS	2,860	6	2,854
INDIAN AFFAIRS	5	1	4
INVESTMENT BOARD	19	6	13
IRON RANGE RESOURCES	45	0	45
JOBS & TRAINING	1,094	27	1,067
LABOR & INDUSTRY	556	372	184
LEGISLATIVE AUDIT	56	19	37
MEDIATION SVCS	38	25	13
MILITARY AFFAIRS	173	0	173
MUNICIPAL BOARD	5	3	2
NATURAL RESOURCES	2,268	1,330	938
NON-HEALTH LIC BDS			
BOXING	2	1	1
BARBERS	10	8	2
ELECTRICITY	10	0	10
ARCHITECTS & ENG	4	0	4
ABSTRACTORS	1	1	0
ACCOUNTANCY	31	28	3
PEACE OFFICERS	23	17	6
PLANNING	175	114	61
POLLUTION CONTROL	426	48	378
PUB EMP RET ASSN	622	586	36
PUBLIC SAFETY	5,573	4,633	940
PUBLIC SERVICE	136	64	72
PUBLIC UTIL COMM	38	18	20
RACING COMMISSION	6	1	5
REVENUE	4,531	3,899	632
SECRETARY OF STATE	218	187	31
STATE RETIREMENT	223	203	20
STATE UNIV SYSTEM	2,235	163	2,072
TEACHERS RETIREMENT	342	313	29
TRADE & ECON DEV	1,225	1,111	114
TRANSPORTATION	3,039	596	2,443
TRANSPORTATION REG BD	13	8	5
TREASURER	11	5	6
VETERANS AFFAIRS	349	17	332
WRKRS COMP CT OF APPEALS	13	5	8
ZOO	87	0	87
OTHER	755	431	324
TOTAL	38,987	20,953	18,034

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 23.2
BUDGET 1990

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	10,049
PROPERTY MANAGEMENT	47
INTERTECHNOLOGY GROUP	332
INFORMATION POLICY OFFICE	266
OPERATIONS MANAGEMENT	131
MATERIALS MANAGEMENT	2,531

FINANCE

BUDGET	1,453
ACCOUNTING	2,102
OTHER	1,563
EMPLOYEE RELATIONS	11,013
MEDIATION SERVICES	50
LEGISLATIVE AUDIT	0
TREASURER	67
ATTORNEY GENERAL	0
ISB CREDIT	(13,195)

TOTAL ALLOCATED ADDITIONS	16,409
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TOTAL TO BE ALLOCATED	16,409
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SCHEDULE 23.3
BUDGET 1990

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	INVENTORY MGMT	FROCRMNT
ALLOCATED ADDITIONS	16,409	1,862	14,547
COST BY FUNCTION	16,409	1,862	14,547
ALLOCABLE COSTS DISALLOWED	16,409 0	1,862	14,547
NET ALLOCATION	16,409	1,862	14,547

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	64	0.04%	1
BUILDING FUND	56	0.03%	1
PLANT MGMT	1,118	0.65%	12
STATE REGISTER & DOCUMENTS	76	0.04%	1
MICROGRAPHICS	39	0.02%	0
ELECTRONICS EQUIPMENT RENTAL	448	0.26%	5
TELECOMMUNICATIONS	7	0.00%	0
MOTOR POOL	1,154	0.67%	12
STATE PRINTER	181	0.11%	2
CENTRAL STORES	24	0.01%	0
FEDERAL SURPLUS	17	0.01%	0
RESOURCE RECOVERY	2	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	25	0.01%	0
COMPUTER SERVICES	4,016	2.33%	43
ADDRESSING & INSERT	9	0.01%	0
MATERIALS TRANSFER	76	0.04%	1
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
MGMT ANALYSIS-SP FD	3	0.00%	0
IISAC	6	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	12	0.01%	0
OTHER	120	0.07%	1
AGRICULTURE	1,275	0.74%	14
ANIMAL HEALTH BD	39	0.02%	0
ARTS BOARD	28	0.02%	0
ATTORNEY GENERAL	3,423	1.99%	37
AUDITOR	113	0.07%	1
CAPITOL AREA ARCH PLAN BD	3	0.00%	0
COMMERCE	470	0.27%	5
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	17,958	10.43%	194
CORRECTIONS	8,322	4.83%	90
DISABILITY COUNCIL	38	0.02%	0
EDUCATION-CENTRAL OFFICE	1,486	0.86%	16
EDUCATION-FARIBAULT SCHOOLS	682	0.40%	7
EDUCATION-VO-TECH	760	0.44%	8
EMPLOYEE RELATIONS	199	0.12%	2
FINANCE	387	0.22%	4
HEALTH	2,695	1.57%	29
HEALTH LIC BDS			
MEDICAL EXAMINERS	62	0.04%	1
NURSING	37	0.02%	0
PHARMACY	19	0.01%	0
DENTISTRY	20	0.01%	0
CHIROPRACTORS	11	0.01%	0
PSYCHOLOGY	3	0.00%	0
OPTOMETRY	5	0.00%	0
NURSING HOME ADM	7	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	7	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	258	0.15%	3
HIGHER ED COORD BD	214	0.12%	2
HIGHER ED FAC AUTH	9	0.01%	0
HOUSING FINANCE	627	0.36%	7
HUMAN RIGHTS	118	0.07%	1
HUMAN SERVICES-CENTRAL OFFICE	2,379	1.38%	26
HUMAN SERVICES-INSTITUTIONS	9,276	5.39%	100
INDIAN AFFAIRS	28	0.02%	0
INVESTMENT BOARD	78	0.05%	1
IRON RANGE RESOURCES	1,089	0.63%	12
JOBS & TRAINING	8,603	5.00%	93
LABOR & INDUSTRY	835	0.49%	9
LEGISLATIVE AUDIT	215	0.12%	2
MEDIATION SVCS	115	0.07%	1
MILITARY AFFAIRS	875	0.51%	9
MUNICIPAL BOARD	12	0.01%	0
NATURAL RESOURCES	20,758	12.06%	225
NON-HEALTH LIC BDS			
BOXING	1	0.00%	0
BARBERS	6	0.00%	0
ELECTRICITY	36	0.02%	0
ARCHITECTS & ENG	18	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	26	0.02%	0
PEACE OFFICERS	32	0.02%	0
PLANNING	598	0.35%	6
POLLUTION CONTROL	1,878	1.09%	20
PUB EMP RET ASSN	41	0.02%	0
PUBLIC SAFETY	10,760	6.25%	116
PUBLIC SERVICE	764	0.44%	8
PUBLIC UTIL COMM	78	0.05%	1
RACING COMMISSION	46	0.03%	0
REVENUE	2,509	1.46%	27
SECRETARY OF STATE	236	0.14%	3
STATE RETIREMENT	62	0.04%	1
STATE UNIV SYSTEM	33,891	19.69%	367
TEACHERS RETIREMENT	146	0.08%	2
TRADE & ECON DEV	872	0.51%	9
TRANSPORTATION	25,355	14.73%	274
TRANSPORTATION REG BD	20	0.01%	0
TREASURER	68	0.04%	1
VETERANS AFFAIRS	1,131	0.66%	12
WRKRS COMP CT OF APPEALS	53	0.03%	1
ZOO	1,339	0.78%	14
OTHER	1,172	0.68%	22
TOTAL	172,135	100.00%	1,862

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-88
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 & CONST COORD	53	0.11%	16
BUILDING FUND	830	1.69%	245
PLANT MGMT	341	0.69%	101
STATE REGISTER & DOCUMENTS	46	0.09%	14
MICROGRAPHICS	26	0.05%	8
ELECTRONICS EQUIPMENT RENTAL	147	0.30%	43
TELECOMMUNICATIONS	13	0.03%	4
MOTOR POOL	208	0.42%	62
STATE PRINTER	36	0.07%	11
CENTRAL STORES	115	0.23%	34
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	13	0.03%	4
COMPUTER SERVICES	292	0.59%	86
ADDRESSING & INSERT	5	0.01%	1
MATERIALS TRANSFER	9	0.02%	3
CENTRAL MNTNCE REV	2	0.00%	1
CAPITOL PARKING	15	0.03%	4
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	3	0.01%	1
911 EMERGENCY	0	0.00%	0
RISK MGMT	12	0.02%	4
VOLUNTEER SERVICES	0	0.00%	0
OTHER	34	0.07%	10
AGRICULTURE	1,945	3.95%	575
ANIMAL HEALTH BD	28	0.06%	8
ARTS BOARD	219	0.45%	65
ATTORNEY GENERAL	359	0.73%	106
AUDITOR	59	0.12%	17
CAPITOL AREA ARCH PLAN BD	27	0.05%	8
COMMERCE	281	0.57%	83
COMMUNICATION IMPAIRED BD	4	0.01%	1
COMMUNITY COLLEGE BD	2,716	5.52%	803
CORRECTIONS	2,616	5.32%	774
DISABILITY COUNCIL	27	0.05%	8
EDUCATION-CENTRAL OFFICE	753	1.53%	223
EDUCATION-FARIBAUT SCHOOLS	218	0.44%	64
EDUCATION-VO-TECH	640	1.30%	189
EMPLOYEE RELATIONS	192	0.39%	57
FINANCE	201	0.41%	59
HEALTH	1,870	3.80%	553
HEALTH LIC BDS			
MEDICAL EXAMINERS	52	0.11%	15
NURSING	17	0.03%	5
PHARMACY	4	0.01%	1
DENTISTRY	24	0.05%	7
CHIROPRACTORS	19	0.04%	6
PSYCHOLOGY	4	0.01%	1
OPTOMETRY	3	0.01%	1
NURSING HOME ADM	3	0.01%	1
SOCIAL WRK & MNTL HLTH	2	0.00%	1
SOCIAL WRK LIC BD	1	0.00%	0
MARR & FAMILY THERAPY BD	1	0.00%	0
UNLIC MNTL HLTH PROV BD	1	0.00%	0
PODIATRY	2	0.00%	1
VETERINARY MEDICINE	4	0.01%	1

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	139	0.28%	41
HIGHER ED COORD BD	281	0.57%	83
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	102	0.21%	30
HUMAN RIGHTS	57	0.12%	17
HUMAN SERVICES-CENTRAL OFFICE	1,732	3.52%	512
HUMAN SERVICES-INSTITUTIONS	2,602	5.29%	769
INDIAN AFFAIRS	15	0.03%	4
INVESTMENT BOARD	27	0.05%	8
IRON RANGE RESOURCES	464	0.94%	137
JOBS & TRAINING	3,386	6.88%	1,001
LABOR & INDUSTRY	653	1.33%	193
LEGISLATIVE AUDIT	12	0.02%	4
MEDIATION SVCS	83	0.17%	25
MILITARY AFFAIRS	150	0.30%	44
MUNICIPAL BOARD	27	0.05%	8
NATURAL RESOURCES	4,841	9.84%	1,431
NON-HEALTH LIC BDS			
BOXING	1	0.00%	0
BARBERS	4	0.01%	1
ELECTRICITY	97	0.20%	29
ARCHITECTS & ENG	9	0.02%	3
ABSTRACTORS	2	0.00%	1
ACCOUNTANCY	15	0.03%	4
PEACE OFFICERS	12	0.02%	4
PLANNING	241	0.49%	71
POLLUTION CONTROL	1,048	2.13%	310
PUB EMP RET ASSN	142	0.29%	42
PUBLIC SAFETY	2,506	5.09%	741
PUBLIC SERVICE	385	0.78%	114
PUBLIC UTIL COMM	37	0.08%	11
RACING COMMISSION	46	0.09%	14
REVENUE	906	1.84%	268
SECRETARY OF STATE	111	0.23%	33
STATE RETIREMENT	38	0.08%	11
STATE UNIV SYSTEM	3,434	6.98%	1,015
TEACHERS RETIREMENT	28	0.06%	8
TRADE & ECON DEV	1,105	2.25%	327
TRANSPORTATION	8,602	17.48%	2,543
TRANSPORTATION REG BD	3	0.01%	1
TREASURER	27	0.05%	8
VETERANS AFFAIRS	250	0.51%	74
WRKRS COMP CT OF APPEALS	31	0.06%	9
ZOO	69	0.14%	20
OTHER	986	2.00%	293
TOTAL	49,198	100.00%	14,547

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1988
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 & CONST COORD	17	1	16
BUILDING FUND	246	1	245
PLANT MGMT	113	12	101
STATE REGISTER & DOCUMENTS	15	1	14
MICROGRAPHICS	8	0	8
ELECTRONICS EQUIPMENT RENTAL	48	5	43
TELECOMMUNICATIONS	4	0	4
MOTOR POOL	74	12	62
STATE PRINTER	13	2	11
CENTRAL STORES	34	0	34
FEDERAL SURPLUS	0	0	0
RESOURCE RECOVERY	0	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0	0
COMMUTER VANS	4	0	4
COMPUTER SERVICES	129	43	86
ADDRESSING & INSERT	1	0	1
MATERIALS TRANSFER	4	1	3
CENTRAL MNTNCE REV	1	0	1
CAPITOL PARKING	4	0	4
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	0	0	0
IISAC	1	0	1
911 EMERGENCY	0	0	0
RISK MGMT	4	0	4
VOLUNTEER SERVICES	0	0	0
OTHER	11	1	10
AGRICULTURE	589	14	575
ANIMAL HEALTH BD	8	0	8
ARTS BOARD	65	0	65
ATTORNEY GENERAL	143	37	106
AUDITOR	18	1	17
CAPITOL AREA ARCH PLAN BD	8	0	8
COMMERCE	88	5	83
COMMUNICATION IMPAIRED BD	1	0	1
COMMUNITY COLLEGE BD	997	194	803
CORRECTIONS	864	90	774
DISABILITY COUNCIL	8	0	8
EDUCATION-CENTRAL OFFICE	239	16	223
EDUCATION-FARIBAULT SCHOOLS	71	7	64
EDUCATION-VO-TECH	197	8	189
EMPLOYEE RELATIONS	59	2	57
FINANCE	63	4	59
HEALTH	582	29	553
HEALTH LIC BDS			
MEDICAL EXAMINERS	16	1	15
NURSING	5	0	5
PHARMACY	1	0	1
DENTISTRY	7	0	7
CHIROPRACTORS	6	0	6
PSYCHOLOGY	1	0	1
OPTOMETRY	1	0	1
NURSING HOME ADM	1	0	1
SOCIAL WRK & MNTL HLTH	1	0	1
SOCIAL WRK LIC BD	0	0	0
MARR & FAMILY THERAPY BD	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0
PODIATRY	1	0	1
VETERINARY MEDICINE	1	0	1

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

USER DEPARTMENT	TOTAL	INVENTORY MGMT	PROCURE- MENT
HEARING EXAMINER	44	3	41
HIGHER ED COORD BD	85	2	83
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	37	7	30
HUMAN RIGHTS	18	1	17
HUMAN SERVICES-CENTRAL OFFICE	538	26	512
HUMAN SERVICES-INSTITUTIONS	869	100	769
INDIAN AFFAIRS	4	0	4
INVESTMENT BOARD	9	1	8
IRON RANGE RESOURCES	149	12	137
JOBS & TRAINING	1,094	93	1,001
LABOR & INDUSTRY	202	9	193
LEGISLATIVE AUDIT	6	2	4
MEDIATION SVCS	26	1	25
MILITARY AFFAIRS	53	9	44
MUNICIPAL BOARD	8	0	8
NATURAL RESOURCES	1,656	225	1,431
NON-HEALTH LIC BDS			
BOXING	0	0	0
BARBERS	1	0	1
ELECTRICITY	29	0	29
ARCHITECTS & ENG	3	0	3
ABSTRACTORS	1	0	1
ACCOUNTANCY	4	0	4
PEACE OFFICERS	4	0	4
PLANNING	77	6	71
POLLUTION CONTROL	330	20	310
PUB EMP RET ASSN	42	0	42
PUBLIC SAFETY	857	116	741
PUBLIC SERVICE	122	8	114
PUBLIC UTIL COMM	12	1	11
RACING COMMISSION	14	0	14
REVENUE	295	27	268
SECRETARY OF STATE	36	3	33
STATE RETIREMENT	12	1	11
STATE UNIV SYSTEM	1,382	367	1,015
TEACHERS RETIREMENT	10	2	8
TRADE & ECON DEV	336	9	327
TRANSPORTATION	2,817	274	2,543
TRANSPORTATION REG BD	1	0	1
TREASURER	9	1	8
VETERANS AFFAIRS	86	12	74
WRKRS COMP CT OF APPEALS	10	1	9
ZOO	34	14	20
OTHER	315	22	293
TOTAL	16,409	1,862	14,547

SCHEDULE 24.1
FISCAL 90 BUDGET

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

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

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

SCHEDULE 24.2
BUDGET 1990

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMIN
SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	31
INTERTECHNOLOGY GROUP	778
INFORMATION POLICY OFFICE	931
OPERATIONS MANAGEMENT	565
MATERIALS MANAGEMENT	63

FINANCE

149,889

BUDGET	13,280
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ACCOUNTING	43,714
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OTHER	9,371
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EMPLOYEE RELATIONS

27,955

MEDIATION SERVICES

82

LEGISLATIVE AUDIT

36,626

TREASURER

1,391

ATTORNEY GENERAL

16,387

ISB CREDIT

(46,159)

TOTAL ALLOCATED ADDITIONS

254,904

TOTAL TO BE ALLOCATED

254,904

SCHEDULE 24.3
BUDGET 1990

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMN
ALLOCATED ADDITIONS	254,904	254,904
COST BY FUNCTION	254,904	254,904
ALLOCABLE COSTS DISALLOWED	254,904	254,904
NET ALLOCATION	254,904	254,904

SCHEDULE 24.4
BUDGET 1990

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMIN

SECOND ALLOCATION

DETAIL ALLOCATION-DEPT ADMIN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FIN-BUDGET	34	28.81%	73,447
FIN-ACCOUNTING	54	45.76%	116,651
FIN-OTHER	30	25.42%	64,806
TOTAL	118	100.00%	254,904

ALLOCATION BASIS: F.Y. 1990 GOVERNORS APPROVED COMPLEMENT
SOURCE: BIENNIAL BUDGET SYSTEM REPORT

SCHEDULE 24.5
BUDGET 1990

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMIN

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	DEPT ADMN
FIN-BUDGET	73,447	73,447
FIN-ACCOUNTING	116,651	116,651
FIN-OTHER	64,806	64,806
TOTAL ALLOCATED	254,904	254,904

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 25.2
BUDGET 1990

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMIN	73,447
LEGISLATIVE AUDIT	3,790
TOTAL ALLOCATED ADDITIONS	77,237
TOTAL TO BE ALLOCATED	77,237

SCHEDULE 25.3
BUDGET 1990

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	77,237	32,068	30,256	14,913
COST BY FUNCTION	77,237	32,068	30,256	14,913
ALLOCABLE COSTS DISALLOWED	77,237 (14,913)	32,068	30,256	14,913 (14,913)
NET ALLOCATION	62,324	32,068	30,256	0

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	1,416	0.05%	17
BUILDING FUND	4,230	0.16%	50
PLANT MGMT	9,137	0.34%	109
STATE REGISTER & DOCUMENTS	4,707	0.17%	56
MICROGRAPHICS	1,713	0.06%	20
ELECTRONICS EQUIPMENT RENTAL	1,674	0.06%	20
TELECOMMUNICATIONS	19,297	0.72%	229
MOTOR POOL	23,453	0.87%	279
STATE PRINTER	14,846	0.55%	177
CENTRAL STORES	20,001	0.74%	238
FEDERAL SURPLUS	1,691	0.06%	20
RESOURCE RECOVERY	420	0.02%	5
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	542	0.02%	6
COMPUTER SERVICES	11,236	0.42%	134
ADDRESSING & INSERT	768	0.03%	9
MATERIALS TRANSFER	1,102	0.04%	13
CENTRAL MNTNCE REV	1,797	0.07%	21
CAPITOL PARKING	2,125	0.08%	25
PROC SUR-LOCAL GOVT	5	0.00%	0
RECORDS MGMT-LOCAL GOVT	98	0.00%	1
MGMT ANALYSIS-SP FD	258	0.01%	3
IISAC	34	0.00%	0
911 EMERGENCY	3,774	0.14%	45
RISK MGMT	595	0.02%	7
VOLUNTEER SERVICES	0	0.00%	0
OTHER	2,277	0.08%	27
AGRICULTURE	43,135	1.60%	513
ANIMAL HEALTH BD	2,215	0.08%	26
ARTS BOARD	3,091	0.11%	37
ATTORNEY GENERAL	21,844	0.81%	260
AUDITOR	4,773	0.18%	57
CAPITOL AREA ARCH PLAN BD	915	0.03%	11
COMMERCE	43,606	1.62%	518
COMMUNICATION IMPAIRED BD	405	0.02%	5
COMMUNITY COLLEGE BD	126,050	4.67%	1,499
CORRECTIONS	116,354	4.31%	1,383
DISABILITY COUNCIL	1,214	0.05%	14
EDUCATION-CENTRAL OFFICE	95,594	3.54%	1,137
EDUCATION-FARIBAUT SCHOOLS	6,157	0.23%	73
EDUCATION-VO-TECH	24,821	0.92%	295
EMPLOYEE RELATIONS	63,701	2.36%	757
HEALTH	69,035	2.56%	821
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.12%	40
NURSING	3,174	0.12%	38
PHARMACY	1,664	0.06%	20
DENTISTRY	1,967	0.07%	23
CHIROPRACTORS	979	0.04%	12
PSYCHOLOGY	1,047	0.04%	12
OPTOMETRY	472	0.02%	6
NURSING HOME ADM	641	0.02%	8
SOCIAL WRK & MNTL HLTH	183	0.01%	2
SOCIAL WRK LIC BD	119	0.00%	1
MARR & FAMILY THERAPY BD	254	0.01%	3
UNLIC MNTL HLTH PROV BD	202	0.01%	2
PODIATRY	237	0.01%	3
VETERINARY MEDICINE	612	0.02%	7

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.24%	76
HIGHER ED COORD BD	12,846	0.48%	153
HIGHER ED FAC AUTH	29	0.00%	0
HOUSING FINANCE	10,887	0.40%	129
HUMAN RIGHTS	2,479	0.09%	29
HUMAN SERVICES-CENTRAL OFFICE	104,623	3.88%	1,244
HUMAN SERVICES-INSTITUTIONS	94,077	3.49%	1,118
INDIAN AFFAIRS	1,117	0.04%	13
INVESTMENT BOARD	2,769	0.10%	33
IRON RANGE RESOURCES	18,269	0.68%	217
JOBS & TRAINING	240,023	8.90%	2,854
LABOR & INDUSTRY	49,107	1.82%	584
LEGISLATIVE AUDIT	1,804	0.07%	21
MEDIATION SVCS	1,712	0.06%	20
MILITARY AFFAIRS	16,831	0.62%	200
MUNICIPAL BOARD	812	0.03%	10
NATURAL RESOURCES	272,775	10.11%	3,243
NON-HEALTH LIC BDS			
BOXING	433	0.02%	5
BARBERS	1,191	0.04%	14
ELECTRICITY	4,133	0.15%	49
ARCHITECTS & ENG	2,356	0.09%	28
ABSTRACTORS	127	0.00%	2
ACCOUNTANCY	2,148	0.08%	26
PEACE OFFICERS	1,998	0.07%	24
PLANNING	10,504	0.39%	125
POLLUTION CONTROL	33,895	1.26%	403
PUB EMP RET ASSN	5,241	0.19%	62
PUBLIC SAFETY	438,536	16.26%	5,214
PUBLIC SERVICE	11,164	0.41%	133
PUBLIC UTIL COMM	1,709	0.06%	20
RACING COMMISSION	3,184	0.12%	38
REVENUE	50,236	1.86%	597
SECRETARY OF STATE	12,581	0.47%	150
STATE RETIREMENT	4,040	0.15%	48
STATE UNIV SYSTEM	145,927	5.41%	1,735
TEACHERS RETIREMENT	2,539	0.09%	30
TRADE & ECON DEV	31,103	1.15%	370
TRANSPORTATION	218,272	8.09%	2,595
TRANSPORTATION REG BD	370	0.01%	4
TREASURER	2,168	0.08%	26
VETERANS AFFAIRS	23,999	0.89%	285
WRKRS COMP CT OF APPEALS	735	0.03%	9
ZOO	22,225	0.82%	264
OTHER	64,951	2.41%	774
TOTAL	2,697,280	100.00%	32,068

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

SCHEDULE 25.5
BUDGET 1990

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	5	0.06%	19
BUILDING FUND	7	0.09%	27
PLANT MGMT	11	0.14%	43
STATE REGISTER & DOCUMENTS	4	0.05%	15
MICROGRAPHICS	2	0.03%	8
ELECTRONICS EQUIPMENT RENTAL	2	0.03%	8
TELECOMMUNICATIONS	4	0.05%	15
MOTOR POOL	3	0.04%	12
STATE PRINTER	4	0.05%	15
CENTRAL STORES	4	0.05%	15
FEDERAL SURPLUS	6	0.08%	23
RESOURCE RECOVERY	0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	1	0.01%	4
COMPUTER SERVICES	21	0.27%	81
ADDRESSING & INSERT	1	0.01%	4
MATERIALS TRANSFER	1	0.01%	4
CENTRAL MNTNCE REV	1	0.01%	4
CAPITOL PARKING	3	0.04%	12
PROC SUR-LOCAL GOVT	1	0.01%	4
RECORDS MGMT-LOCAL GOVT	1	0.01%	4
MGMT ANALYSIS-SP FD	1	0.01%	4
IISAC	1	0.01%	4
911 EMERGENCY	1	0.01%	4
RISK MGMT	1	0.01%	4
VOLUNTEER SERVICES	2	0.03%	8
OTHER	22	0.28%	85
AGRICULTURE	154	1.97%	595
ANIMAL HEALTH BD	12	0.15%	46
ARTS BOARD	38	0.49%	147
ATTORNEY GENERAL	70	0.89%	271
AUDITOR	10	0.13%	39
CAPITOL AREA ARCH PLAN BD	4	0.05%	15
COMMERCE	32	0.41%	124
COMMUNICATION IMPAIRED BD	2	0.03%	8
COMMUNITY COLLEGE BD	95	1.21%	367
CORRECTIONS	660	8.43%	2,551
DISABILITY COUNCIL	10	0.13%	39
EDUCATION-CENTRAL OFFICE	462	5.90%	1,785
EDUCATION-FARIBAULT SCHOOLS	60	0.77%	232
EDUCATION-VO-TECH	181	2.31%	699
EMPLOYEE RELATIONS	44	0.56%	170
HEALTH	544	6.95%	2,102
HEALTH LIC BDS			
MEDICAL EXAMINERS	3	0.04%	12
NURSING	4	0.05%	15
PHARMACY	3	0.04%	12
DENTISTRY	3	0.04%	12
CHIROPRACTORS	5	0.06%	19
PSYCHOLOGY	2	0.03%	8
OPTOMETRY	2	0.03%	8
NURSING HOME ADM	3	0.04%	12
SOCIAL WRK & MNTL HLTH	2	0.03%	8
SOCIAL WRK LIC BD	3	0.04%	12
MARR & FAMILY THERAPY BD	3	0.04%	12
UNLIC MNTL HLTH PROV BD	3	0.04%	12
PODIATRY	2	0.03%	8
VETERINARY MEDICINE	3	0.04%	12

SCHEDULE 25.5
BUDGET 1990

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	7	0.09%	27
HIGHER ED COORD BD	47	0.60%	182
HIGHER ED FAC AUTH	1	0.01%	4
HOUSING FINANCE	53	0.68%	205
HUMAN RIGHTS	23	0.29%	89
HUMAN SERVICES-CENTRAL OFFICE	390	4.98%	1,507
HUMAN SERVICES-INSTITUTIONS	370	4.73%	1,430
INDIAN AFFAIRS	17	0.22%	66
INVESTMENT BOARD	33	0.42%	128
IRON RANGE RESOURCES	102	1.30%	394
JOBS & TRAINING	138	1.76%	533
LABOR & INDUSTRY	145	1.85%	560
LEGISLATIVE AUDIT	6	0.08%	23
MEDIATION SVCS	4	0.05%	15
MILITARY AFFAIRS	54	0.69%	209
MUNICIPAL BOARD	3	0.04%	12
NATURAL RESOURCES	1,404	17.93%	5,426
NON-HEALTH LIC BDS			
BOXING	2	0.03%	8
BARBERS	2	0.03%	8
ELECTRICITY	5	0.06%	19
ARCHITECTS & ENG	3	0.04%	12
ABSTRACTORS	2	0.03%	8
ACCOUNTANCY	2	0.03%	8
PEACE OFFICERS	3	0.04%	12
PLANNING	60	0.77%	232
POLLUTION CONTROL	332	4.24%	1,283
PUB EMP RET ASSN	9	0.11%	35
PUBLIC SAFETY	290	3.70%	1,121
PUBLIC SERVICE	38	0.49%	147
PUBLIC UTIL COMM	9	0.11%	35
RACING COMMISSION	25	0.32%	97
REVENUE	317	4.05%	1,225
SECRETARY OF STATE	24	0.31%	93
STATE RETIREMENT	14	0.18%	54
STATE UNIV SYSTEM	71	0.91%	274
TEACHERS RETIREMENT	3	0.04%	12
TRADE & ECON DEV	177	2.26%	684
TRANSPORTATION	501	6.40%	1,936
TRANSPORTATION REG BD	2	0.03%	8
TREASURER	4	0.05%	15
VETERANS AFFAIRS	73	0.93%	282
WRKRS COMP CT OF APPEALS	2	0.03%	8
ZOO	93	1.19%	359
OTHER	440	5.62%	1,693
TOTAL	7,829	100.00%	30,256

ALLOCATION BASIS: NUMBER OF AIDS (ALLOTMENT ACCOUNTS) 9-4-88
SOURCE: COMPUTER REPORT

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

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
BUILDING CODE & CONST COORD	36	17	19
BUILDING FUND	77	50	27
PLANT MGMT	152	109	43
STATE REGISTER & DOCUMENTS	71	56	15
MICROGRAPHICS	28	20	8
ELECTRONICS EQUIPMENT RENTAL	28	20	8
TELECOMMUNICATIONS	244	229	15
MOTOR POOL	291	279	12
STATE PRINTER	192	177	15
CENTRAL STORES	253	238	15
FEDERAL SURPLUS	43	20	23
RESOURCE RECOVERY	5	5	0
CLEARING ACCT-AUCTION PROCEEDS	0	0	0
COMMUTER VANS	10	6	4
COMPUTER SERVICES	215	134	81
ADDRESSING & INSERT	13	9	4
MATERIALS TRANSFER	17	13	4
CENTRAL MNTNCE REV	25	21	4
CAPITOL PARKING	37	25	12
PROC SUR-LOCAL GOVT	4	0	4
RECORDS MGMT-LOCAL GOVT	5	1	4
MGMT ANALYSIS-SP FD	7	3	4
IISAC	4	0	4
911 EMERGENCY	49	45	4
RISK MGMT	11	7	4
VOLUNTEER SERVICES	8	0	8
OTHER	112	27	85
AGRICULTURE	1,108	513	595
ANIMAL HEALTH BD	72	26	46
ARTS BOARD	184	37	147
ATTORNEY GENERAL	531	260	271
AUDITOR	96	57	39
CAPITOL AREA ARCH PLAN BD	26	11	15
COMMERCE	642	518	124
COMMUNICATION IMPAIRED BD	13	5	8
COMMUNITY COLLEGE BD	1,866	1,499	367
CORRECTIONS	3,934	1,383	2,551
DISABILITY COUNCIL	53	14	39
EDUCATION-CENTRAL OFFICE	2,922	1,137	1,785
EDUCATION-FARIBAULT SCHOOLS	305	73	232
EDUCATION-VO-TECH	994	295	699
EMPLOYEE RELATIONS	927	757	170
HEALTH	2,923	821	2,102
HEALTH LIC BDS			
MEDICAL EXAMINERS	52	40	12
NURSING	53	38	15
PHARMACY	32	20	12
DENTISTRY	35	23	12
CHIROPRACTORS	31	12	19
PSYCHOLOGY	20	12	8
OPTOMETRY	14	6	8
NURSING HOME ADM	20	8	12
SOCIAL WRK & MNTL HLTH	10	2	8
SOCIAL WRK LIC BD	13	1	12
MARR & FAMILY THERAPY BD	15	3	12
UNLIC MNTL HLTH PROV BD	14	2	12
PODIATRY	11	3	8
VETERINARY MEDICINE	19	7	12

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

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HEARING EXAMINER	103	76	27
HIGHER ED COORD BD	335	153	182
HIGHER ED FAC AUTH	4	0	4
HOUSING FINANCE	334	129	205
HUMAN RIGHTS	118	29	89
HUMAN SERVICES-CENTRAL OFFICE	2,751	1,244	1,507
HUMAN SERVICES-INSTITUTIONS	2,548	1,118	1,430
INDIAN AFFAIRS	79	13	66
INVESTMENT BOARD	161	33	128
IRON RANGE RESOURCES	611	217	394
JOBS & TRAINING	3,387	2,854	533
LABOR & INDUSTRY	1,144	584	560
LEGISLATIVE AUDIT	44	21	23
MEDIATION SVCS	35	20	15
MILITARY AFFAIRS	409	200	209
MUNICIPAL BOARD	22	10	12
NATURAL RESOURCES	8,669	3,243	5,426
NON-HEALTH LIC BDS			
BOXING	13	5	8
BARBERS	22	14	8
ELECTRICITY	68	49	19
ARCHITECTS & ENG	40	28	12
ABSTRACTORS	10	2	8
ACCOUNTANCY	34	26	8
PEACE OFFICERS	36	24	12
PLANNING	357	125	232
POLLUTION CONTROL	1,686	403	1,283
PUB EMP RET ASSN	97	62	35
PUBLIC SAFETY	6,335	5,214	1,121
PUBLIC SERVICE	280	133	147
PUBLIC UTIL COMM	55	20	35
RACING COMMISSION	135	38	97
REVENUE	1,822	597	1,225
SECRETARY OF STATE	243	150	93
STATE RETIREMENT	102	48	54
STATE UNIV SYSTEM	2,009	1,735	274
TEACHERS RETIREMENT	42	30	12
TRADE & ECON DEV	1,054	370	684
TRANSPORTATION	4,531	2,595	1,936
TRANSPORTATION REG BD	12	4	8
TREASURER	41	26	15
VETERANS AFFAIRS	567	285	282
WRKRS COMP CT OF APPEALS	17	9	8
ZOO	623	264	359
OTHER	2,467	774	1,693
TOTAL	62,324	32,068	30,256

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 26.2
BUDGET 1990

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	116,651
LEGISLATIVE AUDIT	65,748
TOTAL ALLOCATED ADDITIONS	182,399
TOTAL TO BE ALLOCATED	182,399

SCHEDULE 26.3
BUDGET 1990

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	ACCOUNT IN GENERAL	
		SERVICES	GOV'T
ALLOCATED ADDITIONS	182,399	169,820	12,579
COST BY FUNCTION	182,399	169,820	12,579
ALLOCABLE COSTS DISALLOWED	182,399 (12,579)	169,820	12,579 (12,579)
NET ALLOCATION	169,820	169,820	0

SCHEDULE 26.4
BUDGET 1990

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	1,416	0.05%	89
BUILDING FUND	4,230	0.16%	266
PLANT MGMT	9,137	0.34%	575
STATE REGISTER & DOCUMENTS	4,707	0.17%	296
MICROGRAPHICS	1,713	0.06%	108
ELECTRONICS EQUIPMENT RENTAL	1,674	0.06%	105
TELECOMMUNICATIONS	19,297	0.72%	1,215
MOTOR POOL	23,453	0.87%	1,477
STATE PRINTER	14,846	0.55%	935
CENTRAL STORES	20,001	0.74%	1,259
FEDERAL SURPLUS	1,691	0.06%	106
RESOURCE RECOVERY	420	0.02%	26
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	542	0.02%	34
COMPUTER SERVICES	11,236	0.42%	707
ADDRESSING & INSERT	768	0.03%	48
MATERIALS TRANSFER	1,102	0.04%	69
CENTRAL MNTNCE REV	1,797	0.07%	113
CAPITOL PARKING	2,125	0.08%	134
PROC SUR-LOCAL GOVT	5	0.00%	0
RECORDS MGMT-LOCAL GOVT	98	0.00%	6
MGMT ANALYSIS-SP FD	258	0.01%	16
IISAC	34	0.00%	2
911 EMERGENCY	3,774	0.14%	238
RISK MGMT	595	0.02%	37
VOLUNTEER SERVICES	0	0.00%	0
OTHER	2,277	0.08%	143
AGRICULTURE	43,135	1.60%	2,716
ANIMAL HEALTH BD	2,215	0.08%	139
ARTS BOARD	3,091	0.11%	195
ATTORNEY GENERAL	21,844	0.81%	1,375
AUDITOR	4,773	0.18%	301
CAPITOL AREA ARCH PLAN BD	915	0.03%	58
COMMERCE	43,606	1.62%	2,745
COMMUNICATION IMPAIRED BD	405	0.02%	25
COMMUNITY COLLEGE BD	126,050	4.67%	7,936
CORRECTIONS	116,354	4.31%	7,326
DISABILITY COUNCIL	1,214	0.05%	76
EDUCATION-CENTRAL OFFICE	95,594	3.54%	6,019
EDUCATION-FARIBAUT SCHOOLS	6,157	0.23%	388
EDUCATION-VO-TECH	24,821	0.92%	1,563
EMPLOYEE RELATIONS	63,701	2.36%	4,011
HEALTH	69,035	2.56%	4,346
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.12%	210
NURSING	3,174	0.12%	200
PHARMACY	1,664	0.06%	105
DENTISTRY	1,967	0.07%	124
CHIROPRACTORS	979	0.04%	62
PSYCHOLOGY	1,047	0.04%	66
OPTOMETRY	472	0.02%	30
NURSING HOME ADM	641	0.02%	40
SOCIAL WRK & MNTL HLTH	183	0.01%	12
SOCIAL WRK LIC BD	119	0.00%	7
MARR & FAMILY THERAPY BD	254	0.01%	16
UNLIC MNTL HLTH PROV BD	202	0.01%	13
PODIATRY	237	0.01%	15
VETERINARY MEDICINE	612	0.02%	39

SCHEDULE 26.4
BUDGET 1990

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.24%	401
HIGHER ED COORD BD	12,846	0.48%	809
HIGHER ED FAC AUTH	29	0.00%	2
HOUSING FINANCE	10,887	0.40%	685
HUMAN RIGHTS	2,479	0.09%	156
HUMAN SERVICES-CENTRAL OFFICE	104,623	3.88%	6,587
HUMAN SERVICES-INSTITUTIONS	94,077	3.49%	5,923
INDIAN AFFAIRS	1,117	0.04%	70
INVESTMENT BOARD	2,769	0.10%	174
IRON RANGE RESOURCES	18,269	0.68%	1,150
JOBS & TRAINING	240,023	8.90%	15,112
LABOR & INDUSTRY	49,107	1.82%	3,092
LEGISLATIVE AUDIT	1,804	0.07%	114
MEDIATION SVCS	1,712	0.06%	108
MILITARY AFFAIRS	16,831	0.62%	1,060
MUNICIPAL BOARD	812	0.03%	51
NATURAL RESOURCES	272,775	10.11%	17,174
NON-HEALTH LIC BDS			
BOXING	433	0.02%	27
BARBERS	1,191	0.04%	75
ELECTRICITY	4,133	0.15%	260
ARCHITECTS & ENG	2,356	0.09%	148
ABSTRACTORS	127	0.00%	8
ACCOUNTANCY	2,148	0.08%	135
PEACE OFFICERS	1,998	0.07%	126
PLANNING	10,504	0.39%	661
POLLUTION CONTROL	33,895	1.26%	2,134
PUB EMP RET ASSN	5,241	0.19%	330
PUBLIC SAFETY	438,536	16.26%	27,610
PUBLIC SERVICE	11,164	0.41%	703
PUBLIC UTIL COMM	1,709	0.06%	108
RACING COMMISSION	3,184	0.12%	200
REVENUE	50,236	1.86%	3,163
SECRETARY OF STATE	12,581	0.47%	792
STATE RETIREMENT	4,040	0.15%	254
STATE UNIV SYSTEM	145,927	5.41%	9,188
TEACHERS RETIREMENT	2,539	0.09%	160
TRADE & ECON DEV	31,103	1.15%	1,958
TRANSPORTATION	218,272	8.09%	13,742
TRANSPORTATION REG BD	370	0.01%	23
TREASURER	2,168	0.08%	136
VETERANS AFFAIRS	23,999	0.89%	1,511
WRKRS COMP CT OF APPEALS	735	0.03%	46
ZOO	22,225	0.82%	1,399
OTHER	64,951	2.41%	4,093
TOTAL	2,697,280	100.00%	169,820

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

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

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
ADMINISTRATION		
BUILDING CODE & CONST COORD	89	89
BUILDING FUND	266	266
PLANT MGMT	575	575
STATE REGISTER & DOCUMENTS	296	296
MICROGRAPHICS	108	108
ELECTRONICS EQUIPMENT RENTAL	105	105
TELECOMMUNICATIONS	1,215	1,215
MOTOR POOL	1,477	1,477
STATE PRINTER	935	935
CENTRAL STORES	1,259	1,259
FEDERAL SURPLUS	106	106
RESOURCE RECOVERY	26	26
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	34	34
COMPUTER SERVICES	707	707
ADDRESSING & INSERT	48	48
MATERIALS TRANSFER	69	69
CENTRAL MNTNCE REV	113	113
CAPITOL PARKING	134	134
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	6	6
MGMT ANALYSIS-SP FD	16	16
IISAC	2	2
911 EMERGENCY	238	238
RISK MGMT	37	37
VOLUNTEER SERVICES	0	0
OTHER	143	143
AGRICULTURE	2,716	2,716
ANIMAL HEALTH BD	139	139
ARTS BOARD	195	195
ATTORNEY GENERAL	1,375	1,375
AUDITOR	301	301
CAPITOL AREA ARCH PLAN BD	58	58
COMMERCE	2,745	2,745
COMMUNICATION IMPAIRED BD	25	25
COMMUNITY COLLEGE BD	7,936	7,936
CORRECTIONS	7,326	7,326
DISABILITY COUNCIL	76	76
EDUCATION-CENTRAL OFFICE	6,019	6,019
EDUCATION-FARIBAULT SCHOOLS	388	388
EDUCATION-VO-TECH	1,563	1,563
EMPLOYEE RELATIONS	4,011	4,011
HEALTH	4,346	4,346
HEALTH LIC BDS		
MEDICAL EXAMINERS	210	210
NURSING	200	200
PHARMACY	105	105
DENTISTRY	124	124
CHIROPRACTORS	62	62
PSYCHOLOGY	66	66
OPTOMETRY	30	30
NURSING HOME ADM	40	40
SOCIAL WRK & MNTL HLTH	12	12
SOCIAL WRK LIC BD	7	7
MARR & FAMILY THERAPY BD	16	16
UNLIC MNTL HLTH PROV BD	13	13
PODIATRY	15	15
VETERINARY MEDICINE	39	39

SCHEDULE 26.5
BUDGET 1990

STATE OF MINNESOTA

FINANCE-ACCOUNTING

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING SERVICES
HEARING EXAMINER	401	401
HIGHER ED COORD BD	809	809
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	685	685
HUMAN RIGHTS	156	156
HUMAN SERVICES-CENTRAL OFFICE	6,587	6,587
HUMAN SERVICES-INSTITUTIONS	5,923	5,923
INDIAN AFFAIRS	70	70
INVESTMENT BOARD	174	174
IRON RANGE RESOURCES	1,150	1,150
JOBS & TRAINING	15,112	15,112
LABOR & INDUSTRY	3,092	3,092
LEGISLATIVE AUDIT	114	114
MEDIATION SVCS	108	108
MILITARY AFFAIRS	1,060	1,060
MUNICIPAL BOARD	51	51
NATURAL RESOURCES	17,174	17,174
NON-HEALTH LIC BDS		
BOXING	27	27
BARBERS	75	75
ELECTRICITY	260	260
ARCHITECTS & ENG	148	148
ABSTRACTORS	8	8
ACCOUNTANCY	135	135
PEACE OFFICERS	126	126
PLANNING	661	661
POLLUTION CONTROL	2,134	2,134
PUB EMP RET ASSN	330	330
PUBLIC SAFETY	27,610	27,610
PUBLIC SERVICE	703	703
PUBLIC UTIL COMM	108	108
RACING COMMISSION	200	200
REVENUE	3,163	3,163
SECRETARY OF STATE	792	792
STATE RETIREMENT	254	254
STATE UNIV SYSTEM	9,188	9,188
TEACHERS RETIREMENT	160	160
TRADE & ECON DEV	1,958	1,958
TRANSPORTATION	13,742	13,742
TRANSPORTATION REG BD	23	23
TREASURER	136	136
VETERANS AFFAIRS	1,511	1,511
WRKRS COMP CT OF APPEALS	46	46
ZOO	1,399	1,399
OTHER	4,093	4,093
TOTAL	169,820	169,820

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 27.2
BUDGET 1990

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y.1990

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMIN	64,806
LEGISLATIVE AUDITOR	75,626
TOTAL ALLOCATED ADDITIONS	140,432
TOTAL TO BE ALLOCATED	140,432

SCHEDULE 27.3
BUDGET 1990

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	140,432	25,702	60,911	1,055	52,764
COST BY FUNCTION	140,432	25,702	60,911	1,055	52,764
ALLOCABLE COSTS DISALLOWED	140,432 (52,764)	25,702	60,911	1,055	52,764 (52,764)
NET ALLOCATION	87,668	25,702	60,911	1,055	0

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	1,416	0.05%	13
BUILDING FUND	4,230	0.16%	40
PLANT MGMT	9,137	0.34%	87
STATE REGISTER & DOCUMENTS	4,707	0.17%	45
MICROGRAPHICS	1,713	0.06%	16
ELECTRONICS EQUIPMENT RENTAL	1,674	0.06%	16
TELECOMMUNICATIONS	19,297	0.72%	184
MOTOR POOL	23,453	0.87%	223
STATE PRINTER	14,846	0.55%	141
CENTRAL STORES	20,001	0.74%	191
FEDERAL SURPLUS	1,691	0.06%	16
RESOURCE RECOVERY	420	0.02%	4
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	542	0.02%	5
COMPUTER SERVICES	11,236	0.42%	107
ADDRESSING & INSERT	768	0.03%	7
MATERIALS TRANSFER	1,102	0.04%	11
CENTRAL MNTNCE REV	1,797	0.07%	17
CAPITOL PARKING	2,125	0.08%	20
PROC SUR-LOCAL GOVT	5	0.00%	0
RECORDS MGMT-LOCAL GOVT	98	0.00%	1
MGMT ANALYSIS-SP FD	258	0.01%	2
IISAC	34	0.00%	0
911 EMERGENCY	3,774	0.14%	36
RISK MGMT	595	0.02%	6
VOLUNTEER SERVICES	0	0.00%	0
OTHER	2,277	0.08%	22
AGRICULTURE	43,135	1.60%	411
ANIMAL HEALTH BD	2,215	0.08%	21
ARTS BOARD	3,091	0.11%	29
ATTORNEY GENERAL	21,844	0.81%	208
AUDITOR	4,773	0.18%	45
CAPITOL AREA ARCH PLAN BD	915	0.03%	9
COMMERCE	43,606	1.62%	416
COMMUNICATION IMPAIRED BD	405	0.02%	4
COMMUNITY COLLEGE BD	126,050	4.67%	1,201
CORRECTIONS	116,354	4.31%	1,109
DISABILITY COUNCIL	1,214	0.05%	12
EDUCATION-CENTRAL OFFICE	95,594	3.54%	911
EDUCATION-FARIBAULT SCHOOLS	6,157	0.23%	59
EDUCATION-VO-TECH	24,821	0.92%	237
EMPLOYEE RELATIONS	63,701	2.36%	607
HEALTH	69,035	2.56%	658
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.12%	32
NURSING	3,174	0.12%	30
PHARMACY	1,664	0.06%	16
DENTISTRY	1,967	0.07%	19
CHIROPRACTORS	979	0.04%	9
PSYCHOLOGY	1,047	0.04%	10
OPTOMETRY	472	0.02%	4
NURSING HOME ADM	641	0.02%	6
SOCIAL WRK & MNTL HLTH	183	0.01%	2
SOCIAL WRK LIC BD	119	0.00%	1
MARR & FAMILY THERAPY BD	254	0.01%	2
UNLIC MNTL HLTH PROV BD	202	0.01%	2
PODIATRY	237	0.01%	2
VETERINARY MEDICINE	612	0.02%	6

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.24%	61
HIGHER ED COORD BD	12,846	0.48%	122
HIGHER ED FAC AUTH	29	0.00%	0
HOUSING FINANCE	10,887	0.40%	104
HUMAN RIGHTS	2,479	0.09%	24
HUMAN SERVICES-CENTRAL OFFICE	104,623	3.88%	997
HUMAN SERVICES-INSTITUTIONS	94,077	3.49%	896
INDIAN AFFAIRS	1,117	0.04%	11
INVESTMENT BOARD	2,769	0.10%	26
IRON RANGE RESOURCES	18,269	0.68%	174
JOBS & TRAINING	240,023	8.90%	2,287
LABOR & INDUSTRY	49,107	1.82%	468
LEGISLATIVE AUDIT	1,804	0.07%	17
MEDIATION SVCS	1,712	0.06%	16
MILITARY AFFAIRS	16,831	0.62%	160
MUNICIPAL BOARD	812	0.03%	8
NATURAL RESOURCES	272,775	10.11%	2,599
NON-HEALTH LIC BDS			
BOXING	433	0.02%	4
BARBERS	1,191	0.04%	11
ELECTRICITY	4,133	0.15%	39
ARCHITECTS & ENG	2,356	0.09%	22
ABSTRACTORS	127	0.00%	1
ACCOUNTANCY	2,148	0.08%	20
PEACE OFFICERS	1,998	0.07%	19
PLANNING	10,504	0.39%	100
POLLUTION CONTROL	33,895	1.26%	323
PUB EMP RET ASSN	5,241	0.19%	50
PUBLIC SAFETY	438,536	16.26%	4,179
PUBLIC SERVICE	11,164	0.41%	106
PUBLIC UTIL COMM	1,709	0.06%	16
RACING COMMISSION	3,184	0.12%	30
REVENUE	50,236	1.86%	479
SECRETARY OF STATE	12,581	0.47%	120
STATE RETIREMENT	4,040	0.15%	38
STATE UNIV SYSTEM	145,927	5.41%	1,391
TEACHERS RETIREMENT	2,539	0.09%	24
TRADE & ECON DEV	31,103	1.15%	296
TRANSPORTATION	218,272	8.09%	2,080
TRANSPORTATION REG BD	370	0.01%	4
TREASURER	2,168	0.08%	21
VETERANS AFFAIRS	23,999	0.89%	229
WRKRS COMP CT OF APPEALS	735	0.03%	7
ZOO	22,225	0.82%	212
OTHER	64,951	2.41%	623
TOTAL	2,697,280	100.00%	25,702

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
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 & CONST COORD	5,152	0.05%	31
BUILDING FUND	2,109	0.02%	13
PLANT MGMT	51,105	0.50%	304
STATE REGISTER & DOCUMENTS	5,265	0.05%	31
MICROGRAPHICS	4,475	0.04%	27
ELECTRONICS EQUIPMENT RENTAL	2,193	0.02%	13
TELECOMMUNICATIONS	1,913	0.02%	11
MOTOR POOL	4,413	0.04%	26
STATE PRINTER	24,437	0.24%	146
CENTRAL STORES	3,863	0.04%	23
FEDERAL SURPLUS	1,845	0.02%	11
RESOURCE RECOVERY	660	0.01%	4
CLEARING ACCT-AUCTION PROCEEDS	269	0.00%	2
COMMUTER VANS	1,075	0.01%	6
COMPUTER SERVICES	69,238	0.68%	412
ADDRESSING & INSERT	4,916	0.05%	29
MATERIALS TRANSFER	2,954	0.03%	18
CENTRAL MNTNCE REV	1,448	0.01%	9
CAPITOL PARKING	2,824	0.03%	17
PROC SUR-LOCAL GOVT	287	0.00%	2
RECORDS MGMT-LOCAL GOVT	153	0.00%	1
MGMT ANALYSIS-SP FD	1,095	0.01%	7
IISAC	76	0.00%	0
911 EMERGENCY	901	0.01%	5
RISK MGMT	0	0.00%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	233	0.00%	1
AGRICULTURE	116,889	1.14%	696
ANIMAL HEALTH BD	15,953	0.16%	95
ARTS BOARD	3,845	0.04%	23
ATTORNEY GENERAL	88,191	0.86%	525
AUDITOR	28,285	0.28%	168
CAPITOL AREA ARCH PLAN BD	1,721	0.02%	10
COMMERCE	57,770	0.56%	344
COMMUNICATION IMPAIRED BD	115	0.00%	1
COMMUNITY COLLEGE BD	456,821	4.47%	2,721
CORRECTIONS	567,739	5.55%	3,382
DISABILITY COUNCIL	2,444	0.02%	15
EDUCATION-CENTRAL OFFICE	98,033	0.96%	584
EDUCATION-FARIBAULT SCHOOLS	46,782	0.46%	279
EDUCATION-VO-TECH	25,492	0.25%	152
EMPLOYEE RELATIONS	36,938	0.36%	220
HEALTH	197,820	1.93%	1,178
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,783	0.04%	23
NURSING	4,537	0.04%	27
PHARMACY	1,443	0.01%	9
DENTISTRY	1,174	0.01%	7
CHIROPRACTORS	692	0.01%	4
PSYCHOLOGY	779	0.01%	5
OPTOMETRY	291	0.00%	2
NURSING HOME ADM	477	0.00%	3
SOCIAL WRK & MNTL HLTH	88	0.00%	1
SOCIAL WRK LIC BD	30	0.00%	0
MARR & FAMILY THERAPY BD	22	0.00%	0
UNLIC MNTL HLTH PROV BD	29	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	341	0.00%	2

SCHEDULE 27.5
BUDGET 1990

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	15,980	0.16%	95
HIGHER ED COORD BD	55,846	0.55%	333
HIGHER ED FAC AUTH	541	0.01%	3
HOUSING FINANCE	31,980	0.31%	190
HUMAN RIGHTS	16,945	0.17%	101
HUMAN SERVICES-CENTRAL OFFICE	216,480	2.12%	1,289
HUMAN SERVICES-INSTITUTIONS	2,096,351	20.50%	12,486
INDIAN AFFAIRS	2,183	0.02%	13
INVESTMENT BOARD	6,418	0.06%	38
IRON RANGE RESOURCES	30,454	0.30%	181
JOBS & TRAINING	556,545	5.44%	3,315
LABOR & INDUSTRY	112,035	1.10%	667
LEGISLATIVE AUDIT	17,201	0.17%	102
MEDIATION SVCS	5,760	0.06%	34
MILITARY AFFAIRS	110,793	1.08%	660
MUNICIPAL BOARD	1,137	0.01%	7
NATURAL RESOURCES	958,290	9.37%	5,708
NON-HEALTH LIC BDS			
BOXING	525	0.01%	3
BARBERS	745	0.01%	4
ELECTRICITY	4,871	0.05%	29
ARCHITECTS & ENG	1,383	0.01%	8
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,078	0.01%	6
PEACE OFFICERS	1,871	0.02%	11
PLANNING	28,619	0.28%	170
POLLUTION CONTROL	159,539	1.56%	950
PUB EMP RET ASSN	18,355	0.18%	109
PUBLIC SAFETY	517,332	5.06%	3,081
PUBLIC SERVICE	36,561	0.36%	218
PUBLIC UTIL COMM	8,568	0.08%	51
RACING COMMISSION	2,470	0.02%	15
REVENUE	302,240	2.96%	1,800
SECRETARY OF STATE	16,684	0.16%	99
STATE RETIREMENT	11,556	0.11%	69
STATE UNIV SYSTEM	936,608	9.16%	5,579
TEACHERS RETIREMENT	13,148	0.13%	78
TRADE & ECON DEV	52,058	0.51%	310
TRANSPORTATION	1,573,284	15.38%	9,371
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	2,613	0.03%	16
VETERANS AFFAIRS	130,721	1.28%	779
WRKRS COMP CT OF APPEALS	3,352	0.03%	20
ZOO	50,587	0.49%	301
OTHER	165,549	1.62%	987
TOTAL	10,226,679	100.00%	60,911

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

SCHEDULE 27.6
BUDGET 1990

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	0	0.00%	0
BUILDING FUND	153,957	0.01%	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
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	0	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MATERIALS TRANSFER	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	2,671	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
VOLUNTEER SERVICES	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	793,654	0.04%	0
ANIMAL HEALTH BD	102,514	0.01%	0
ARTS BOARD	569,889	0.03%	0
ATTORNEY GENERAL	470,775	0.03%	0
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
COMMERCE	0	0.00%	0
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	3,818,314	0.20%	2
CORRECTIONS	1,746,611	0.09%	1
DISABILITY COUNCIL	1,000	0.00%	0
EDUCATION-CENTRAL OFFICE	148,482,709	7.90%	83
EDUCATION-FARIBAULT SCHOOLS	63,629	0.00%	0
EDUCATION-VO-TECH	17,852,718	0.95%	10
EMPLOYEE RELATIONS	0	0.00%	0
HEALTH	44,002,707	2.34%	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
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	2,064,745	0.11%	1
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	59,080,146	3.14%	33
HUMAN RIGHTS	362,609	0.02%	0
HUMAN SERVICES-CENTRAL OFFICE	1,003,384,629	53.39%	563
HUMAN SERVICES-INSTITUTIONS	229,984	0.01%	0
INDIAN AFFAIRS	50,000	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	206,250	0.01%	0
JOBS & TRAINING	208,850,595	11.11%	117
LABOR & INDUSTRY	2,311,113	0.12%	1
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	11,477	0.00%	0
MILITARY AFFAIRS	9,037,387	0.48%	5
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	14,227,651	0.76%	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	780	0.00%	0
PLANNING	7,499,851	0.40%	4
POLLUTION CONTROL	11,987,266	0.64%	7
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	14,704,143	0.78%	8
PUBLIC SERVICE	3,263,042	0.17%	2
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	4,223,100	0.22%	2
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	15,585,172	0.83%	9
TRANSPORTATION	296,890,079	15.80%	167
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	2,459,330	0.13%	1
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	4,964,858	0.26%	6
TOTAL	1,879,455,355	100.00%	1,055

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1988
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 & CONST COORD	44	13	31	0
BUILDING FUND	53	40	13	0
PLANT MGMT	391	87	304	0
STATE REGISTER & DOCUMENTS	76	45	31	0
MICROGRAPHICS	43	16	27	0
ELECTRONICS EQUIPMENT RENTAL	29	16	13	0
TELECOMMUNICATIONS	195	184	11	0
MOTOR POOL	249	223	26	0
STATE PRINTER	287	141	146	0
CENTRAL STORES	214	191	23	0
FEDERAL SURPLUS	27	16	11	0
RESOURCE RECOVERY	8	4	4	0
CLEARING ACCT-AUCTION PROCEEDS	2	0	2	0
COMMUTER VANS	11	5	6	0
COMPUTER SERVICES	519	107	412	0
ADDRESSING & INSERT	36	7	29	0
MATERIALS TRANSFER	29	11	18	0
CENTRAL MNTNCE REV	26	17	9	0
CAPITOL PARKING	37	20	17	0
PROC SUR-LOCAL GOVT	2	0	2	0
RECORDS MGMT-LOCAL GOVT	2	1	1	0
MGMT ANALYSIS-SP FD	9	2	7	0
IISAC	0	0	0	0
911 EMERGENCY	41	36	5	0
RISK MGMT	6	6	0	0
VOLUNTEER SERVICES	0	0	0	0
OTHER	23	22	1	0
AGRICULTURE	1,107	411	696	0
ANIMAL HEALTH BD	116	21	95	0
ARTS BOARD	52	29	23	0
ATTORNEY GENERAL	733	208	525	0
AUDITOR	213	45	168	0
CAPITOL AREA ARCH PLAN BD	19	9	10	0
COMMERCE	760	416	344	0
COMMUNICATION IMPAIRED BD	5	4	1	0
COMMUNITY COLLEGE BD	3,924	1,201	2,721	2
CORRECTIONS	4,492	1,109	3,382	1
DISABILITY COUNCIL	27	12	15	0
EDUCATION-CENTRAL OFFICE	1,578	911	584	83
EDUCATION-FARIBAULT SCHOOLS	338	59	279	0
EDUCATION-VO-TECH	399	237	152	10
EMPLOYEE RELATIONS	827	607	220	0
HEALTH	1,861	658	1,178	25
HEALTH LIC BDS				
MEDICAL EXAMINERS	55	32	23	0
NURSING	57	30	27	0
PHARMACY	25	16	9	0
DENTISTRY	26	19	7	0
CHIROPRACTORS	13	9	4	0
PSYCHOLOGY	15	10	5	0
OPTOMETRY	6	4	2	0
NURSING HOME ADM	9	6	3	0
SOCIAL WRK & MNTL HLTH	3	2	1	0
SOCIAL WRK LIC BD	1	1	0	0
MARR & FAMILY THERAPY BD	2	2	0	0
UNLIC MNTL HLTH PROV BD	2	2	0	0
PODIATRY	2	2	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	61	95	0
HIGHER ED COORD BD	456	122	333	1
HIGHER ED FAC AUTH	3	0	3	0
HOUSING FINANCE	327	104	190	33
HUMAN RIGHTS	125	24	101	0
HUMAN SERVICES-CENTRAL OFFICE	2,849	997	1,289	563
HUMAN SERVICES-INSTITUTIONS	13,382	896	12,486	0
INDIAN AFFAIRS	24	11	13	0
INVESTMENT BOARD	64	26	38	0
IRON RANGE RESOURCES	355	174	181	0
JOBS & TRAINING	5,719	2,287	3,315	117
LABOR & INDUSTRY	1,136	468	667	1
LEGISLATIVE AUDIT	119	17	102	0
MEDIATION SVCS	50	16	34	0
MILITARY AFFAIRS	825	160	660	5
MUNICIPAL BOARD	15	8	7	0
NATURAL RESOURCES	8,315	2,599	5,708	8
NON-HEALTH LIC BDS				
BOXING	7	4	3	0
BARBERS	15	11	4	0
ELECTRICITY	68	39	29	0
ARCHITECTS & ENG	30	22	8	0
ABSTRACTORS	1	1	0	0
ACCOUNTANCY	26	20	6	0
PEACE OFFICERS	30	19	11	0
PLANNING	274	100	170	4
POLLUTION CONTROL	1,280	323	950	7
PUB EMP RET ASSM	159	50	109	0
PUBLIC SAFETY	7,268	4,179	3,081	8
PUBLIC SERVICE	326	106	218	2
PUBLIC UTIL COMM	67	16	51	0
RACING COMMISSION	45	30	15	0
REVENUE	2,279	479	1,800	0
SECRETARY OF STATE	219	120	99	0
STATE RETIREMENT	107	38	69	0
STATE UNIV SYSTEM	6,972	1,391	5,579	2
TEACHERS RETIREMENT	102	24	78	0
TRADE & ECON DEV	615	296	310	9
TRANSPORTATION	11,618	2,080	9,371	167
TRANSPORTATION REG BD	4	4	0	0
TREASURER	37	21	16	0
VETERANS AFFAIRS	1,009	229	779	1
WRKRS COMP CT OF APPEALS	27	7	20	0
ZOO	513	212	301	0
OTHER	1,616	623	987	6
TOTAL	87,668	25,702	60,911	1,055

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 28.2
BUDGET 1990

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	31
INTERTECHNOLOGY GROUP	124
INFORMATION POLICY OFFICE	579
OPERATIONS MANAGEMENT	283
MATERIALS MGMT	59

FINANCE

BUDGET	927
ACCOUNTING	4,011
OTHER	827

EMPLOYEE RELATIONS	38,332
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MEDIATION SERVICES	27
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LEGISLATIVE AUDIT	6,797
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TREASURER	2,897
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ATTORNEY GENERAL	22,754
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ISB CREDIT	(28,715)
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TOTAL ALLOCATED ADDITIONS	48,933
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TOTAL TO BE ALLOCATED	48,933
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SCHEDULE 28.3
BUDGET 1990

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	48,933	29,909	1,351	6,860	8,381	2,432
COST BY FUNCTION	48,933	29,909	1,351	6,860	8,381	2,432
ALLOCABLE COSTS DISALLOWED	48,933 (19,024)	29,909	1,351 (1,351)	6,860 (6,860)	8,381 (8,381)	2,432 (2,432)
NET ALLOCATION	29,909	29,909	0	0	0	0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	30	0.09%	25
BUILDING FUND	7	0.02%	6
PLANT MGMT	165	0.47%	140
STATE REGISTER & DOCUMENTS	23	0.07%	20
MICROGRAPHICS	16	0.05%	14
ELECTRONICS EQUIPMENT RENTAL	2	0.01%	2
TELECOMMUNICATIONS	8	0.02%	7
MOTOR POOL	16	0.05%	14
STATE PRINTER	66	0.19%	56
CENTRAL STORES	14	0.04%	12
FEDERAL SURPLUS	7	0.02%	6
RESOURCE RECOVERY	2	0.01%	2
CLEARING ACCT-AUCTION PROCEEDS	1	0.00%	1
COMMUTER VANS	1	0.00%	1
COMPUTER SERVICES	301	0.86%	256
ADDRESSING & INSERT	7	0.02%	6
MATERIALS TRANSFER	11	0.03%	9
CENTRAL MNTNCE REV	7	0.02%	6
CAPITOL PARKING	11	0.03%	9
PROC SUR-LOCAL GOVT	3	0.01%	3
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	14	0.04%	12
IISAC	0	0.00%	0
911 EMERGENCY	3	0.01%	3
RISK MGMT	2	0.01%	2
VOLUNTEER SERVICES	2	0.01%	2
OTHER	1	0.00%	1
AGRICULTURE	500	1.42%	425
ANIMAL HEALTH BD	37	0.11%	31
ARTS BOARD	12	0.03%	10
ATTORNEY GENERAL	344	0.98%	292
AUDITOR	124	0.35%	105
CAPITOL AREA ARCH PLAN BD	5	0.01%	4
COMMERCE	230	0.65%	195
COMMUNICATION IMPAIRED BD	1	0.00%	1
COMMUNITY COLLEGE BD	2,455	6.98%	2,086
CORRECTIONS	1,991	5.66%	1,692
DISABILITY COUNCIL	14	0.04%	12
EDUCATION-CENTRAL OFFICE	414	1.18%	352
EDUCATION-FARIBAUTL SCHOOLS	196	0.56%	167
EDUCATION-VO-TECH	124	0.35%	105
HEALTH	955	2.71%	812
HEALTH LIC BDS			
MEDICAL EXAMINERS	23	0.07%	20
NURSING	22	0.06%	19
PHARMACY	7	0.02%	6
DENTISTRY	7	0.02%	6
CHIROPRACTORS	5	0.01%	4
PSYCHOLOGY	4	0.01%	3
OPTOMETRY	1	0.00%	1
NURSING HOME ADM	2	0.01%	2
SOCIAL WRK & MNTL HLTH	5	0.01%	4
SOCIAL WRK LIC BD	1	0.00%	1
MARR & FAMILY THERAPY BD	1	0.00%	1
UNLIC MNTL HLTH PROV BD	1	0.00%	1
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.00%	1

SCHEDULE 28.4
BUDGET 1990

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	78	0.22%	66
HIGHER ED COORD BD	81	0.23%	69
HIGHER ED FAC AUTH	3	0.01%	3
HOUSING FINANCE	134	0.38%	114
HUMAN RIGHTS	77	0.22%	65
HUMAN SERVICES-CENTRAL OFFICE	1,022	2.90%	869
HUMAN SERVICES-INSTITUTIONS	5,627	15.99%	4,782
INDIAN AFFAIRS	7	0.02%	6
INVESTMENT BOARD	25	0.07%	21
IRON RANGE RESOURCES	88	0.25%	75
JOBS & TRAINING	2,104	5.98%	1,788
LABOR & INDUSTRY	363	1.03%	308
LEGISLATIVE AUDIT	72	0.20%	61
MEDIATION SVCS	26	0.07%	22
MILITARY AFFAIRS	341	0.97%	290
MUNICIPAL BOARD	4	0.01%	3
NATURAL RESOURCES	1,850	5.26%	1,572
NON-HEALTH LIC BDS			
BOXING	2	0.01%	2
BARBERS	3	0.01%	3
ELECTRICITY	20	0.06%	17
ARCHITECTS & ENG	7	0.02%	6
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	5	0.01%	4
PEACE OFFICERS	11	0.03%	9
PLANNING	121	0.34%	103
POLLUTION CONTROL	745	2.12%	633
PUB EMP RET ASSN	71	0.20%	60
PUBLIC SAFETY	1,854	5.27%	1,576
PUBLIC SERVICE	142	0.40%	121
PUBLIC UTIL COMM	39	0.11%	33
RACING COMMISSION	10	0.03%	8
REVENUE	1,247	3.54%	1,060
SECRETARY OF STATE	61	0.17%	52
STATE RETIREMENT	40	0.11%	34
STATE UNIV SYSTEM	4,086	11.61%	3,472
TEACHERS RETIREMENT	58	0.16%	49
TRADE & ECON DEV	224	0.64%	190
TRANSPORTATION	4,818	13.69%	4,094
TRANSPORTATION REG BD	10	0.03%	8
TREASURER	12	0.03%	10
VETERANS AFFAIRS	654	1.86%	556
WRKRS COMP CT OF APPEALS	15	0.04%	13
ZOO	172	0.49%	146
OTHER	663	1.88%	563
TOTAL	35,194	100.00%	29,909

ALLOCATION BASIS: GOVERNORS RECOMMENDED POSITIONS F.Y. 1990
SOURCE: BIENNIAL BUDGET SYSTEM REPORT

SCHEDULE 28.5
BUDGET 1990

STATE OF MINNESOTA
EMPLOYEE RELATIONS
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
ADMINISTRATION		
BUILDING CODE & CONST COORD	25	25
BUILDING FUND	6	6
PLANT MGMT	140	140
STATE REGISTER & DOCUMENTS	20	20
MICROGRAPHICS	14	14
ELECTRONICS EQUIPMENT RENTAL	2	2
TELECOMMUNICATIONS	7	7
MOTOR POOL	14	14
STATE PRINTER	56	56
CENTRAL STORES	12	12
FEDERAL SURPLUS	6	6
RESOURCE RECOVERY	2	2
CLEARING ACCT-AUCTION PROCEEDS	1	1
COMMUTER VANS	1	1
COMPUTER SERVICES	256	256
ADDRESSING & INSERT	6	6
MATERIALS TRANSFER	9	9
CENTRAL MNTNCE REV	6	6
CAPITOL PARKING	9	9
PROC SUR-LOCAL GOVT	3	3
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	12	12
IISAC	0	0
911 EMERGENCY	3	3
RISK MGMT	2	2
VOLUNTEER SERVICES	2	2
OTHER	1	1
AGRICULTURE	425	425
ANIMAL HEALTH BD	31	31
ARTS BOARD	10	10
ATTORNEY GENERAL	292	292
AUDITOR	105	105
CAPITOL AREA ARCH PLAN BD	4	4
COMMERCE	195	195
COMMUNICATION IMPAIRED BD	1	1
COMMUNITY COLLEGE BD	2,086	2,086
CORRECTIONS	1,692	1,692
DISABILITY COUNCIL	12	12
EDUCATION-CENTRAL OFFICE	352	352
EDUCATION-FARIBAULT SCHOOLS	167	167
EDUCATION-VO-TECH	105	105
HEALTH	812	812
HEALTH LIC BDS		
MEDICAL EXAMINERS	20	20
NURSING	19	19
PHARMACY	6	6
DENTISTRY	6	6
CHIROPRACTORS	4	4
PSYCHOLOGY	3	3
OPTOMETRY	1	1
NURSING HOME ADM	2	2
SOCIAL WRK & MNTL HLTH	4	4
SOCIAL WRK LIC BD	1	1
MARR & FAMILY THERAPY BD	1	1
UNLIC MNTL HLTH PROV BD	1	1
PODIATRY	0	0
VETERINARY MEDICINE	1	1

SCHEDULE 28.5
BUDGET 1990

STATE OF MINNESOTA
EMPLOYEE RELATIONS
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	PERSONNEL ADMN
HEARING EXAMINER	66	66
HIGHER ED COORD BD	69	69
HIGHER ED FAC AUTH	3	3
HOUSING FINANCE	114	114
HUMAN RIGHTS	65	65
HUMAN SERVICES-CENTRAL OFFICE	869	869
HUMAN SERVICES-INSTITUTIONS	4,782	4,782
INDIAN AFFAIRS	6	6
INVESTMENT BOARD	21	21
IRON RANGE RESOURCES	75	75
JOBS & TRAINING	1,788	1,788
LABOR & INDUSTRY	308	308
LEGISLATIVE AUDIT	61	61
MEDIATION SVCS	22	22
MILITARY AFFAIRS	290	290
MUNICIPAL BOARD	3	3
NATURAL RESOURCES	1,572	1,572
NON-HEALTH LIC BDS		
BOXING	2	2
BARBERS	3	3
ELECTRICITY	17	17
ARCHITECTS & ENG	6	6
ABSTRACTORS	0	0
ACCOUNTANCY	4	4
PEACE OFFICERS	9	9
PLANNING	103	103
POLLUTION CONTROL	633	633
PUB EMP RET ASSN	60	60
PUBLIC SAFETY	1,576	1,576
PUBLIC SERVICE	121	121
PUBLIC UTIL COMM	33	33
RACING COMMISSION	8	8
REVENUE	1,060	1,060
SECRETARY OF STATE	52	52
STATE RETIREMENT	34	34
STATE UNIV SYSTEM	3,472	3,472
TEACHERS RETIREMENT	49	49
TRADE & ECON DEV	190	190
TRANSPORTATION	4,094	4,094
TRANSPORTATION REG BD	8	8
TREASURER	10	10
VETERANS AFFAIRS	556	556
WRKRS COMP CT OF APPEALS	13	13
ZOO	146	146
OTHER	563	563
TOTAL	29,909	29,909

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 29.2
BUDGET 1989

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1989 LEGISLATIVE APPROPRIATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	31
INTERTECHNOLOGY GROUP	41
INFORMATION POLICY OFFICE	1
OPERATIONS MANAGEMENT	38
MATERIALS MGMT	26

FINANCE

BUDGET	35
ACCOUNTING	108
OTHER	50

EMPLOYEE RELATIONS

22

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

0

TREASURER

78

ATTORNEY GENERAL

353

SINGLE AUDIT

0

ISB CREDIT

(52)

TOTAL ALLOCATED ADDITIONS

731

TOTAL TO BE ALLOCATED

731

SCHEDULE 29.3
BUDGET 1990

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE AGENCIES	OTHER SERVICES
ALLOCATED ADDITIONS	731	15	716
COST BY FUNCTION	731	15	716
ALLOCABLE COSTS DISALLOWED	731 (716)	15	716 (716)
NET ALLOCATION	15	15	0

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	17.0	0.05%	0
BUILDING FUND	7.0	0.02%	0
PLANT MGMT	153.0	0.47%	0
STATE REGISTER & DOCUMENTS	18.0	0.06%	0
MICROGRAPHICS	14.5	0.04%	0
ELECTRONICS EQUIPMENT RENTAL	0.0	0.00%	0
TELECOMMUNICATIONS	8.0	0.02%	0
MOTOR POOL	15.0	0.05%	0
STATE PRINTER	58.0	0.18%	0
CENTRAL STORES	8.0	0.02%	0
FEDERAL SURPLUS	11.0	0.03%	0
RESOURCE RECOVERY	0.0	0.00%	0
CLEARING ACCT-AUCTION PROCEEDS	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
COMPUTER SERVICES	198.0	0.61%	0
ADDRESSING & INSERT	7.0	0.02%	0
MATERIALS TRANSFER	11.0	0.03%	0
CENTRAL MNTNCE REV	6.0	0.02%	0
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	2.0	0.01%	0
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
MGMT ANALYSIS-SP FD	5.0	0.02%	0
IISAC	0.0	0.00%	0
911 EMERGENCY	3.0	0.01%	0
RISK MGMT	0.0	0.00%	0
VOLUNTEER SERVICES	2.0	0.01%	0
OTHER	0.0	0.00%	0
AGRICULTURE	403.0	1.25%	0
ANIMAL HEALTH BD	34.0	0.11%	0
ARTS BOARD	12.0	0.04%	0
ATTORNEY GENERAL	100.0	0.31%	0
AUDITOR	94.0	0.29%	0
CAPITOL AREA ARCH PLAN BD	6.0	0.02%	0
COMMERCE	216.0	0.67%	0
COMMUNICATION IMPAIRED BD	1.0	0.00%	0
COMMUNITY COLLEGE BD	1,924.0	5.95%	1
CORRECTIONS	1,822.0	5.63%	1
DISABILITY COUNCIL	9.0	0.03%	0
EDUCATION-CENTRAL OFFICE	340.0	1.05%	0
EDUCATION-FARIBAULT SCHOOLS	201.0	0.62%	0
EDUCATION-VO-TECH	97.0	0.30%	0
HEALTH	746.0	2.31%	0
HEALTH LIC BDS			
MEDICAL EXAMINERS	16.0	0.05%	0
NURSING	17.0	0.05%	0
PHARMACY	5.0	0.02%	0
DENTISTRY	4.0	0.01%	0
CHIROPRACTORS	3.0	0.01%	0
PSYCHOLOGY	3.0	0.01%	0
OPTOMETRY	1.0	0.00%	0
NURSING HOME ADM	1.0	0.00%	0
SOCIAL WRK & MNTL HLTH	3.0	0.01%	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	1.0	0.00%	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	28.0	0.09%	0
HIGHER ED COORD BD	38.0	0.12%	0
HIGHER ED FAC AUTH	1.0	0.00%	0
HOUSING FINANCE	101.0	0.31%	0
HUMAN RIGHTS	63.0	0.19%	0
HUMAN SERVICES-CENTRAL OFFICE	803.0	2.48%	0
HUMAN SERVICES-INSTITUTIONS	5,980.0	18.49%	3
INDIAN AFFAIRS	6.0	0.02%	0
INVESTMENT BOARD	14.0	0.04%	0
IRON RANGE RESOURCES	102.0	0.32%	0
JOBS & TRAINING	1,894.0	5.86%	1
LABOR & INDUSTRY	298.0	0.92%	0
LEGISLATIVE AUDIT	0.0	0.00%	0
MILITARY AFFAIRS	343.0	1.06%	0
MUNICIPAL BOARD	1.0	0.00%	0
NATURAL RESOURCES	2,482.0	7.67%	1
NON-HEALTH LIC BDS			
BOXING	2.0	0.01%	0
BARBERS	2.0	0.01%	0
ELECTRICITY	14.0	0.04%	0
ARCHITECTS & ENG	4.0	0.01%	0
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	3.0	0.01%	0
PEACE OFFICERS	0.0	0.00%	0
PLANNING	96.0	0.30%	0
POLLUTION CONTROL	534.0	1.65%	0
PUB EMP RET ASSN	58.0	0.18%	0
PUBLIC SAFETY	1,616.0	5.00%	1
PUBLIC SERVICE	125.0	0.39%	0
PUBLIC UTIL COMM	29.0	0.09%	0
RACING COMMISSION	12.0	0.04%	0
REVENUE	1,096.0	3.39%	1
SECRETARY OF STATE	47.0	0.15%	0
STATE RETIREMENT	34.0	0.11%	0
STATE UNIV SYSTEM	3,887.0	12.02%	2
TEACHERS RETIREMENT	42.0	0.13%	0
TRADE & ECON DEV	229.0	0.71%	0
TRANSPORTATION	5,025.0	15.54%	2
TRANSPORTATION REG BD	4.0	0.01%	0
TREASURER	8.0	0.02%	0
VETERANS AFFAIRS	473.0	1.46%	0
WRKRS COMP CT OF APPEALS	4.0	0.01%	0
ZOO	181.0	0.56%	0
OTHER	60.0	0.19%	2
TOTAL	32,341.5	100.00%	15

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS F.Y. 1988
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT

SCHEDULE 29.5
BUDGET 1990

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
BUILDING CODE & CONST COORD	0	0
BUILDING FUND	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
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	0	0
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	0	0
CENTRAL MNTNCE REV	0	0
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	0	0
RISK MGMT	0	0
VOLUNTEER SERVICES	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
COMMERCE	0	0
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	1	1
CORRECTIONS	1	1
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	0	0
EDUCATION-FARIBAULT 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	3	3
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	0	0
JOBS & TRAINING	1	1
LABOR & INDUSTRY	0	0
LEGISLATIVE AUDIT	0	0
MILITARY AFFAIRS	0	0
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	1	1
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	1	1
PUBLIC SERVICE	0	0
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	1	1
SECRETARY OF STATE	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	2	2
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	0	0
TRANSPORTATION	2	2
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	0	0
WRKRS COMP CT OF APPEALS	0	0
ZOO	0	0
OTHER	2	2
TOTAL	15	15

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 30.2
BUDGET 1990

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	8
INTERTECHNOLOGY GROUP	130
INFORMATION POLICY OFFICE	50
OPERATIONS MANAGEMENT	56
MATERIALS MGMT	6
FINANCE	
BUDGET	44
ACCOUNTING	114
OTHER	119
EMPLOYEE RELATIONS	61
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	60,139
TREASURER	82
ATTORNEY GENERAL	23
ISB CREDIT	(2,460)
TOTAL ALLOCATED ADDITIONS	58,372
TOTAL TO BE ALLOCATED	58,372

SCHEDULE 30.3
BUDGET 1990

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	58,372	38,884	14,286	5,202
COST BY FUNCTION	58,372	38,884	14,286	5,202
ALLOCABLE COSTS DISALLOWED	58,372 (14,286)	38,884	14,286 (14,286)	5,202
NET ALLOCATION	44,086	38,884	0	5,202

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	0.0	0.00%	0
BUILDING FUND	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
CLEARING ACCT-AUCTION PROCEEDS	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
COMPUTER SERVICES	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MATERIALS TRANSFER	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
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
VOLUNTEER SERVICES	0.0	0.00%	0
OTHER	218.5	0.43%	166
AGRICULTURE	633.5	1.24%	481
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	543.0	1.06%	412
ATTORNEY GENERAL	3.0	0.01%	2
AUDITOR	0.0	0.00%	0
CAPITOL AREA ARCH PLAN BD	256.5	0.50%	195
COMMERCE	56.5	0.11%	43
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	4,760.0	9.30%	3,615
CORRECTIONS	3,679.0	7.18%	2,794
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,934.0	3.78%	1,469
EDUCATION-FARIBAULT SCHOOLS	617.5	1.21%	469
EDUCATION-VO-TECH	600.0	1.17%	456
HEALTH	251.5	0.49%	191
HEALTH LIC BDS			
MEDICAL EXAMINERS	19.5	0.04%	15
NURSING	14.0	0.03%	11
PHARMACY	14.0	0.03%	11
DENTISTRY	14.0	0.03%	11
CHIROPRACTORS	14.0	0.03%	11
PSYCHOLOGY	14.0	0.03%	11
OPTOMETRY	14.0	0.03%	11
NURSING HOME ADM	14.0	0.03%	11
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	14.0	0.03%	11
VETERINARY MEDICINE	14.0	0.03%	11

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	981.5	1.92%	745
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	5.0	0.01%	4
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENTRAL OFFICE	2,565.5	5.01%	1,948
HUMAN SERVICES-INSTITUTIONS	1,887.5	3.69%	1,433
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	3,548.5	6.93%	2,695
IRON RANGE RESOURCES	543.0	1.06%	412
JOBS & TRAINING	2,281.0	4.45%	1,732
LABOR & INDUSTRY	393.0	0.77%	298
MILITARY AFFAIRS	635.0	1.24%	482
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	1,057.0	2.06%	803
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	81.5	0.16%	62
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	887.5	1.73%	674
POLLUTION CONTROL	198.5	0.39%	151
PUB EMP RET ASSN	937.0	1.83%	712
PUBLIC SAFETY	1,226.5	2.40%	931
PUBLIC SERVICE	606.0	1.18%	460
PUBLIC UTIL COMM	456.0	0.89%	346
RACING COMMISSION	0.0	0.00%	0
REVENUE	2,642.0	5.16%	2,006
SECRETARY OF STATE	20.0	0.04%	15
STATE RETIREMENT	1,184.0	2.31%	899
STATE UNIV SYSTEM	2,408.5	4.70%	1,829
TEACHERS RETIREMENT	891.0	1.74%	677
TRADE & ECON DEV	758.0	1.48%	576
TRANSPORTATION	2,846.0	5.56%	2,161
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	769.0	1.50%	584
VETERANS AFFAIRS	2,296.5	4.48%	1,744
WRKRS COMP CT OF APPEALS	4.5	0.01%	3
ZOO	44.0	0.09%	33
OTHER	5,354.0	10.46%	4,062
TOTAL	51,206.0	100.00%	38,884

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1988
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 & CONST COORD	0.0	0.00%	0
BUILDING FUND	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
CLEARING ACCT-AUCTION PROCEEDS	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
COMPUTER SERVICES	0.0	0.00%	0
ADDRESSING & INSERT	0.0	0.00%	0
MATERIALS TRANSFER	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
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
VOLUNTEER SERVICES	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
COMMERCE	0.0	0.00%	0
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	2,056.0	27.74%	1,443
CORRECTIONS	0.0	0.00%	0
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	687.5	9.28%	483
EDUCATION-FARIBAUT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	225.0	3.04%	158
HEALTH	149.0	2.01%	105
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

SCHEDULE 30.5
BUDGET 1990

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	41.5	0.56%	29
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	9.0	0.12%	6
HUMAN SERVICES-CENTRAL OFFICE	950.0	12.82%	667
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	938.5	12.66%	659
LABOR & INDUSTRY	120.5	1.63%	85
MILITARY AFFAIRS	29.0	0.39%	20
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	404.0	5.45%	284
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	0.0	0.00%	0
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	75.0	1.01%	53
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	1,040.0	14.03%	730
TEACHERS RETIREMENT	0.0	0.00%	0
TRADE & ECON DEV	148.0	2.00%	104
TRANSPORTATION	322.0	4.34%	226
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	217.0	2.93%	150
WRKRS COMP CT OF APPEALS	0.0	0.00%	0
ZOO	0.0	0.00%	0
OTHER	0.0	0.00%	0
TOTAL	7,412.0	100.00%	5,202

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1988
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 & CONST COORD	0	0	0
BUILDING FUND	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
CLEARING ACCT-AUCTION PROCEEDS	0	0	0
COMMUTER VANS	0	0	0
COMPUTER SERVICES	0	0	0
ADDRESSING & INSERT	0	0	0
MATERIALS TRANSFER	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
MGMT ANALYSIS-SP FD	0	0	0
IISAC	0	0	0
911 EMERGENCY	0	0	0
RISK MGMT	0	0	0
VOLUNTEER SERVICES	0	0	0
OTHER	166	166	0
AGRICULTURE	481	481	0
ANIMAL HEALTH BD	0	0	0
ARTS BOARD	412	412	0
ATTORNEY GENERAL	2	2	0
AUDITOR	0	0	0
CAPITOL AREA ARCH PLAN BD	195	195	0
COMMERCE	43	43	0
COMMUNICATION IMPAIRED BD	0	0	0
COMMUNITY COLLEGE BD	5,058	3,615	1,443
CORRECTIONS	2,794	2,794	0
DISABILITY COUNCIL	0	0	0
EDUCATION-CENTRAL OFFICE	1,952	1,469	483
EDUCATION-FARIBAULT SCHOOLS	469	469	0
EDUCATION-VO-TECH	614	456	158
HEALTH	296	191	105
HEALTH LIC BDS			
MEDICAL EXAMINERS	15	15	0
NURSING	11	11	0
PHARMACY	11	11	0
DENTISTRY	11	11	0
CHIROPRACTORS	11	11	0
PSYCHOLOGY	11	11	0
OPTOMETRY	11	11	0
NURSING HOME ADM	11	11	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	11	11	0
VETERINARY MEDICINE	11	11	0

SCHEDULE 30.6
BUDGET 1990

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	774	745	29
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	4	4	0
HUMAN RIGHTS	6	0	6
HUMAN SERVICES-CENTRAL OFFICE	2,615	1,948	667
HUMAN SERVICES-INSTITUTIONS	1,433	1,433	0
INDIAN AFFAIRS	0	0	0
INVESTMENT BOARD	2,695	2,695	0
IRON RANGE RESOURCES	412	412	0
JOBS & TRAINING	2,391	1,732	659
LABOR & INDUSTRY	383	298	85
MILITARY AFFAIRS	502	482	20
MUNICIPAL BOARD	0	0	0
NATURAL RESOURCES	1,087	803	284
NON-HEALTH LIC BDS			
BOXING	0	0	0
BARBERS	0	0	0
ELECTRICITY	62	62	0
ARCHITECTS & ENG	0	0	0
ABSTRACTORS	0	0	0
ACCOUNTANCY	0	0	0
PEACE OFFICERS	0	0	0
PLANNING	674	674	0
POLLUTION CONTROL	151	151	0
PUB EMP RET ASSN	712	712	0
PUBLIC SAFETY	984	931	53
PUBLIC SERVICE	460	460	0
PUBLIC UTIL COMM	346	346	0
RACING COMMISSION	0	0	0
REVENUE	2,006	2,006	0
SECRETARY OF STATE	15	15	0
STATE RETIREMENT	899	899	0
STATE UNIV SYSTEM	2,559	1,829	730
TEACHERS RETIREMENT	677	677	0
TRADE & ECON DEV	680	576	104
TRANSPORTATION	2,387	2,161	226
TRANSPORTATION REG BD	0	0	0
TREASURER	584	584	0
VETERANS AFFAIRS	1,894	1,744	150
WRKRS COMP CT OF APPEALS	3	3	0
ZOO	33	33	0
OTHER	4,062	4,062	0
TOTAL	44,086	38,884	5,202

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 31.2
BUDGET 1990

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-GOVERNORS RECOMMENDATION F.Y. 1990

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	8
INTERTECHNOLOGY GROUP	101
INFORMATION POLICY OFFICE	0
OPERATIONS MANAGEMENT	11
MATERIALS MANAGEMENT	9

FINANCE

BUDGET	41
ACCOUNTING	136
OTHER	37

EMPLOYEE RELATIONS	10
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MEDIATION SERVICES	0
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LEGISLATIVE AUDIT	584
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TREASURER	99
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ATTORNEY GENERAL	5,976
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STATE AUDITOR-SINGLE AUDIT	0
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ISB CREDIT	0
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TOTAL ALLOCATED ADDITIONS	7,012
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TOTAL TO BE ALLOCATED	7,012
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SCHEDULE 31.3
BUDGET 1990

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	TREASURY	GEN GOV'T
ALLOCATED ADDITIONS	7,012	2,921	4,091
COST BY FUNCTION	7,012	2,921	4,091
ALLOCABLE COSTS DISALLOWED	7,012 (4,091)	2,921	4,091 (4,091)
NET ALLOCATION	2,921	2,921	0

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE & CONST COORD	1,416	0.02%	1
BUILDING FUND	4,230	0.07%	2
PLANT MGMT	9,137	0.15%	4
STATE REGISTER & DOCUMENTS	4,707	0.08%	2
MICROGRAPHICS	1,713	0.03%	1
ELECTRONICS EQUIPMENT RENTAL	1,674	0.03%	1
TELECOMMUNICATIONS	19,297	0.32%	9
MOTOR POOL	23,453	0.38%	11
STATE PRINTER	14,846	0.24%	7
CENTRAL STORES	20,001	0.33%	10
FEDERAL SURPLUS	1,691	0.03%	1
RESOURCE RECOVERY	420	0.01%	0
CLEARING ACCT-AUCTION PROCEEDS	0	0.00%	0
COMMUTER VANS	542	0.01%	0
COMPUTER SERVICES	11,236	0.18%	5
ADDRESSING & INSERT	768	0.01%	0
MATERIALS TRANSFER	1,102	0.02%	1
CENTRAL MNTNCE REV	1,797	0.03%	1
CAPITOL PARKING	2,125	0.03%	1
PROC SUR-LOCAL GOVT	5	0.00%	0
RECORDS MGMT-LOCAL GOVT	98	0.00%	0
MGMT ANALYSIS-SP FD	258	0.00%	0
IISAC	34	0.00%	0
911 EMERGENCY	3,774	0.06%	2
RISK MGMT	595	0.01%	0
VOLUNTEER SERVICES	0	0.00%	0
OTHER	2,277	0.04%	1
AGRICULTURE	43,135	0.71%	21
ANIMAL HEALTH BD	2,215	0.04%	1
ARTS BOARD	3,091	0.05%	1
ATTORNEY GENERAL	21,844	0.36%	10
AUDITOR	4,773	0.08%	2
CAPITOL AREA ARCH PLAN BD	915	0.02%	0
COMMERCE	43,606	0.72%	21
COMMUNICATION IMPAIRED BD	405	0.01%	0
COMMUNITY COLLEGE BD	126,050	2.07%	60
CORRECTIONS	116,354	1.91%	56
DISABILITY COUNCIL	1,214	0.02%	1
EDUCATION-CENTRAL OFFICE	122,121	2.00%	59
EDUCATION-FARIBAUT SCHOOLS	6,157	0.10%	3
EDUCATION-VO-TECH	24,821	0.41%	12
HEALTH	69,035	1.13%	33
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.05%	2
NURSING	3,174	0.05%	2
PHARMACY	1,664	0.03%	1
DENTISTRY	1,967	0.03%	1
CHIROPRACTORS	979	0.02%	0
PSYCHOLOGY	1,047	0.02%	1
OPTOMETRY	472	0.01%	0
NURSING HOME ADM	641	0.01%	0
SOCIAL WRK & MNTL HLTH	183	0.00%	0
SOCIAL WRK LIC BD	119	0.00%	0
MARR & FAMILY THERAPY BD	254	0.00%	0
UNLIC MNTL HLTH PROV BD	202	0.00%	0
PODIATRY	237	0.00%	0
VETERINARY MEDICINE	612	0.01%	0

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.10%	3
HIGHER ED COORD BD	125,041	2.05%	60
HIGHER ED FAC AUTH	29	0.00%	0
HOUSING FINANCE	10,887	0.18%	5
HUMAN RIGHTS	2,479	0.04%	1
HUMAN SERVICES-CENTRAL OFFICE	305,036	5.01%	146
HUMAN SERVICES-INSTITUTIONS	94,077	1.54%	45
INDIAN AFFAIRS	1,117	0.02%	1
INVESTMENT BOARD	2,769	0.05%	1
IRON RANGE RESOURCES	18,269	0.30%	9
JOBS & TRAINING	240,023	3.94%	115
LABOR & INDUSTRY	49,107	0.81%	24
MILITARY AFFAIRS	16,831	0.28%	8
MUNICIPAL BOARD	812	0.01%	0
NATURAL RESOURCES	272,775	4.48%	131
NON-HEALTH LIC BDS			
BOXING	433	0.01%	0
BARBERS	1,191	0.02%	1
ELECTRICITY	4,133	0.07%	2
ARCHITECTS & ENG	2,356	0.04%	1
ABSTRACTORS	127	0.00%	0
ACCOUNTANCY	2,148	0.04%	1
PEACE OFFICERS	1,998	0.03%	1
PLANNING	10,504	0.17%	5
POLLUTION CONTROL	33,895	0.56%	16
PUB EMP RET ASSN	224,030	3.68%	107
PUBLIC SAFETY	443,158	7.27%	212
PUBLIC SERVICE	11,164	0.18%	5
PUBLIC UTIL COMM	1,709	0.03%	1
RACING COMMISSION	3,184	0.05%	2
REVENUE	2,602,910	42.71%	1,248
SECRETARY OF STATE	12,581	0.21%	6
STATE RETIREMENT	186,007	3.05%	89
STATE UNIV SYSTEM	145,927	2.39%	70
TEACHERS RETIREMENT	142,029	2.33%	68
TRADE & ECON DEV	31,103	0.51%	15
TRANSPORTATION	218,272	3.58%	105
TRANSPORTATION REG BD	370	0.01%	0
VETERANS AFFAIRS	23,999	0.39%	12
WRKRS COMP CT OF APPEALS	735	0.01%	0
ZOO	22,225	0.36%	11
OTHER	94,764	1.55%	47
TOTAL	6,094,385	100.00%	2,921

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT & WARRANT LOG

STATE OF MINNESOTA
TREASURER
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
BUILDING CODE & CONST COORD	1	1
BUILDING FUND	2	2
PLANT MGMT	4	4
STATE REGISTER & DOCUMENTS	2	2
MICROGRAPHICS	1	1
ELECTRONICS EQUIPMENT RENTAL	1	1
TELECOMMUNICATIONS	9	9
MOTOR POOL	11	11
STATE PRINTER	7	7
CENTRAL STORES	10	10
FEDERAL SURPLUS	1	1
RESOURCE RECOVERY	0	0
CLEARING ACCT-AUCTION PROCEEDS	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	5	5
ADDRESSING & INSERT	0	0
MATERIALS TRANSFER	1	1
CENTRAL MNTNCE REV	1	1
CAPITOL PARKING	1	1
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	2	2
RISK MGMT	0	0
VOLUNTEER SERVICES	0	0
OTHER	1	1
AGRICULTURE	21	21
ANIMAL HEALTH BD	1	1
ARTS BOARD	1	1
ATTORNEY GENERAL	10	10
AUDITOR	2	2
CAPITOL AREA ARCH PLAN BD	0	0
COMMERCE	21	21
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	60	60
CORRECTIONS	56	56
DISABILITY COUNCIL	1	1
EDUCATION-CENTRAL OFFICE	59	59
EDUCATION-FARIBAUTL SCHOOLS	3	3
EDUCATION-VO-TECH	12	12
HEALTH	33	33
HEALTH LIC BDS		
MEDICAL EXAMINERS	2	2
NURSING	2	2
PHARMACY	1	1
DENTISTRY	1	1
CHIROPRACTORS	0	0
PSYCHOLOGY	1	1
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
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
HEARING EXAMINER	3	3
HIGHER ED COORD BD	60	60
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	5	5
HUMAN RIGHTS	1	1
HUMAN SERVICES-CENTRAL OFFICE	146	146
HUMAN SERVICES-INSTITUTIONS	45	45
INDIAN AFFAIRS	1	1
INVESTMENT BOARD	1	1
IRON RANGE RESOURCES	9	9
JOBS & TRAINING	115	115
LABOR & INDUSTRY	24	24
MILITARY AFFAIRS	8	8
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	131	131
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	1	1
ELECTRICITY	2	2
ARCHITECTS & ENG	1	1
ABSTRACTORS	0	0
ACCOUNTANCY	1	1
PEACE OFFICERS	1	1
PLANNING	5	5
POLLUTION CONTROL	16	16
PUB EMP RET ASSN	107	107
PUBLIC SAFETY	212	212
PUBLIC SERVICE	5	5
PUBLIC UTIL COMM	1	1
RACING COMMISSION	2	2
REVENUE	1,248	1,248
SECRETARY OF STATE	6	6
STATE RETIREMENT	89	89
STATE UNIV SYSTEM	70	70
TEACHERS RETIREMENT	68	68
TRADE & ECON DEV	15	15
TRANSPORTATION	105	105
TRANSPORTATION REG BD	0	0
VETERANS AFFAIRS	12	12
WRKRS COMP CT OF APPEALS	0	0
ZOO	11	11
OTHER	47	47
TOTAL	2,921	2,921

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 32.2
BUDGET 1990

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1990 GOVERNORS RECOMMENDATION

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	102
INTERTECHNOLOGY GROUP	858
INFORMATION POLICY OFFICE	15
OPERATIONS MANAGEMENT	356
MATERIALS MANAGEMENT	143

FINANCE

BUDGET	531
ACCOUNTING	1,375
OTHER	733
EMPLOYEE RELATIONS	292
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	2
TREASURER	10
ATTORNEY GENERAL	6,508,770
STATE AUDITOR-SINGLE AUDIT	20
ISB CREDIT	(739)

TOTAL ALLOCATED ADDITIONS	6,512,468
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TOTAL TO BE ALLOCATED	6,512,468
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SCHEDULE 32.3
BUDGET 1990

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	6,512,468	4,136,154	362,293	2,014,021
COST BY FUNCTION	6,512,468	4,136,154	362,293	2,014,021
ALLOCABLE COSTS	6,512,468	4,136,154	362,293	2,014,021
DISALLOWED	(2,376,314)		(362,293)	(2,014,021)
NET ALLOCATION	4,136,154	4,136,154	0	0

SCHEDULE 32.4
BUDGET 1990

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	247,558	100.00%	4,136,154	0	4,136,154
TOTAL	247,558	100.00%	4,136,154	0	4,136,154

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO
CENTRAL SERVICE AGENCIES F.Y. 1988

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 32.5
BUDGET 1990

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
OTHER	4,136,154	4,136,154
TOTAL	4,136,154	4,136,154

Billed Services

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES
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Central Mail-Addressing and Inserting Services

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Income Statement	C-3
Statement of Changes in Financial Position	C-4
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Income Statement	D-3
Statement of Changes in Financial Position	D-4
Footnotes	D-5
Schedule of Rates	D-6

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
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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN

BILLED SERVICES

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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
BILLED SERVICES
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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 rent 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
JUNE 30, 1988

FINAL

	1988 (FY8)	1987 (FY7)
ASSETS		
CURRENT ASSETS		
Cash	2,750,060.44	2,615,565.29
Accounts Receivable - Rent (Note 1)	480,187.33	533,387.79
- Other	47,211.93	33,091.54
Supplies Inventory (Note 1)	166,211.00	162,091.48
Due from Other Funds	9,264.00	249,954.00
Prepaid Expenses	0.00	2,446.08
Total Current Assets	3,452,934.70	3,596,536.18
NON-CURRENT ASSETS		
Fixed Assets (Note 1)	1,355,987.05	1,284,437.02
Less: Accumulated Depreciation	(868,929.53)	(783,555.56)
Capital Leases (Note 2)	5,444.47	5,444.47
Less: Accumulated Amortization	(2,646.64)	(1,739.23)
Deferred Costs (Master Lease Bond Issuance Costs)	2,025.88	2,654.40
Loans Receivable - Other Funds (Note 5)	400,000.00	0.00
Total Non-Current Assets	891,881.23	507,241.10
TOTAL ASSETS	4,344,815.93	4,103,777.28
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	695,846.02	727,070.32
Contracts Payable: (Note 2)		
Capital Leases	1,517.65	1,401.48
Master Lease (Revenue Bonds)	23,708.38	22,457.03
Salaries Payable	136,383.95	266,408.97
Compensated Absences Payable	288,565.21	263,160.11
Deferred Revenue	44,638.85	44,542.43
Total Current Liabilities	1,190,660.06	1,325,040.34
LONG-TERM LIABILITIES		
Contracts Payable: (Note 2)		
Capital Leases	132.01	1,649.66
Master Lease (Revenue Bonds)	58,802.18	82,510.56
Compensated Absences Payable	112,260.92	107,125.18
Total Long-Term Liabilities	171,195.11	191,285.40
Total Liabilities	1,361,855.17	1,516,325.74
FUND EQUITY		
Contributions from the General Fund (Note 3)	1,108,600.00	961,850.00
Retained Earnings	1,628,396.33	1,377,850.95
Contributed Capital	250,429.78	250,429.78
Less: Accumulated Amortization	(4,465.35)	(2,679.19)
Total Fund Equity	2,982,960.76	2,587,451.54
TOTAL LIABILITIES AND FUND EQUITY	4,344,815.93	4,103,777.28

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

FINAL

	1988 (FY8)	1987 (FY7)
OPERATING REVENUE		
Revenue from Space Leases (Note 1)	13,196,027.02	12,772,770.02
Other Revenue (Note 1)	269,625.04	438,226.50
Total Operating Revenue	13,465,652.06	13,210,996.52
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	4,580,127.99	4,317,583.90
Rent - Space	0.00	0.00
Other Rent	3,558.56	2,316.76
Maintenance & Repairs	1,284,477.99	552,380.14
Insurance	15,545.68	20,783.34
Printing	7,110.64	6,234.63
Consultants	0.00	0.00
Professional & Technical Services	486,293.18	434,797.90
Data Processing	14,308.04	1,734.78
Security Services	0.00	935,000.00
Other Purchased Services	258,389.95	198,029.76
Communications	22,486.24	24,777.54
Travel	12,342.03	11,205.54
District Heat	994,438.71	900,012.53
Other Utilities	2,169,496.28	1,885,164.00
Fees	9,302.57	5,476.43
Materials & Supplies	632,699.54	542,280.63
Fuel for Heating	94,585.50	138,668.59
Indirect Costs	360,222.00	298,364.00
Interest on Bonds	309,569.00	309,569.00
Other Interest	6,248.86	8,098.23
Depreciation on Equipment (Note 1)	89,891.38	91,512.77
Depreciation on Buildings (Note 1)	1,904,906.00	1,581,226.00
Amortization of Capital Leases	907.41	907.41
Other	2,777.84	2,933.47
Total Operating Expenses	13,259,685.39	12,269,057.35
OPERATING INCOME (LOSS)	205,966.67	941,939.17
NON-OPERATING REVENUE (EXPENSES)		
Interest Revenue	6,655.96	7,120.72
Gain (Loss) on Fixed Assets	(2,959.34)	1,981.80
Total Non-Operating Revenue (Expenses)	3,696.62	9,102.52
NET INCOME (LOSS)	209,663.29	951,041.69
Adjustment for Amortization of Contributed Capital	1,786.16	1,786.16
Increase (Decrease) in Retained Earnings	211,449.45	952,827.85
Retained Earnings - Beginning of Period	1,377,850.95	428,957.90
Adj. to Retained Earnings (Note 4)	39,095.93	(3,934.80)
Retained Earnings - End of Period	1,628,396.33	1,377,850.95

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

FINAL

1988
(FY8)

1987
(FY7)

CASH PROVIDED

From Operations:

Net Income (Loss)	209,663.29	951,041.69
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	39,080.07	373,642.02
Supplies Inventory	(4,119.52)	9,627.48
Due from Other Funds	240,690.00	(98,140.00)
Prepaid Expenses	2,446.08	(1,223.04)
Increase (Decrease) in Current Liabilities:		
Accounts Payable	(31,224.30)	(111,692.74)
Salaries Payable	(130,025.02)	19,639.76
Accrued Compensated Absences	25,405.10	28,086.17
Payable to Other Funds (Bldg Depreciation)	0.00	(1,581,226.00)
Contracts Payable	1,367.52	9,812.07
Deferred Revenue	96.42	44,542.43
Depreciation of Equipment	89,891.38	91,512.77
Amortization of Capital Leases	907.41	907.41
Amortization of Deferred Costs (Bond Issuance)	628.52	488.15
Cumulative Effect of Compensated Absences	5,135.74	2,538.78
Losses (Gains) on Fixed Asset Sales	2,959.34	(1,981.80)
Total Items Added (Deducted)	243,238.74	(1,213,466.54)
Total Cash Provided From Operations	452,902.03	(262,424.8)

OTHER CASH PROVIDED:

Proceeds From Sales of Fixed Assets	250.00	2,262.95
Additional General Fund Contribution	146,750.00	0.00
Increase in Contracts Payable	0.00	49,763.59
Refund of Prior Year Expense/Revenue	39,095.93	0.00
Contributed Capital	0.00	2,364.56
Total Other Cash Provided	186,095.93	54,391.10
TOTAL CASH PROVIDED	638,997.96	(208,033.75)

CASH APPLIED:

Deferred Costs (Bond Issuance Costs)	0.00	1,403.59
Investments in Fixed Assets	79,276.78	194,543.40
Reduction of Capital Leases Payable	1,517.65	1,401.48
Reduction of Master Lease (Revenue Bonds) Payable	23,708.38	26,763.50
Loans Issued	400,000.00	0.00
TOTAL CASH APPLIED	504,502.81	224,111.97

NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	134,495.15	(432,145.72)
CASH AND INVESTMENTS, BEGINNING OF PERIOD	2,615,565.29	3,047,711.01
CASH AND INVESTMENTS, END OF PERIOD	2,750,060.44	2,615,565.29

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. Other Revenue consists primarily of the sale of electrical power to major state-agency users.

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 \$360,222 for fiscal year 1988.

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, 1988.

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 was \$1,904,906 for fiscal year 1988.

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 FY86 Plant Management acquired the following items financed under the State of Minnesota Master Lease Program: dump truck, van, various computer equipment, cash registers, 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, 1988:

		CAPITAL LEASE:	MASTER LEASE:
		-----	-----
Fiscal year ending June 30:	1989	1,594.68	28,758.77
	1990	132.89	29,125.33
	1991	0.00	28,588.92
	1992	0.00	5,833.64
		-----	-----
Total Minimum Payments		1,727.57	92,306.66
Less Amount Representing Interest		77.91	9,796.10
		-----	-----
Present Value of Net Minimum Payments		1,649.66	82,510.56

Plant Management Internal Services Fund does not have any non-cancellable operating leases with terms exceeding 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 of \$1,250,000 was appropriated by Minnesota Laws 1985, Chap. 13, Sect. 17.

Of this amount \$146,750 was transferred to the Department of Public Safety, Capitol Security Division, and was reported by them. That left a net general fund contribution of \$1,103,250 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 was returned to Plant Management in July 1987 when Capitol Security returned to General Fund operations.

4. ADJUSTMENTS TO RETAINED EARNINGS:

Plant Management received a refund from Capitol Security Division amounting to \$46,439.93. This has been entered as a refund of prior year expenditures. In addition a revenue refund of \$7,344.00 for the previous fiscal year was given to St. Louis County in accordance with the terms of their lease, leaving a net adjustment to retained earnings of +\$39,095.93.

5. LOANS RECEIVABLE - OTHER FUNDS:

Pursuant to Minn. Laws 1988, Chap. 613, Sect. 3, a loan of \$400,000.00 was made to the Printing and Mailing Services Division of the Dept. of Administration in May 1988; this law requires repayment by November 1989.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : July 12, 1988

TO : Sandra J. Hale, Commissioner
Department of Administration

FROM : Bart Nelson *Bart Nelson*
Budget Operations and Support

PHONE : 296-5901

SUBJECT : Plant Management Rate Package F.Y. 1989

The following rental rates are approved for fiscal year 1989:

<u>Building</u>	<u>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
Veteran's Service	11.99
610 No. Robert	5.89
625 No. Robert	9.00
635 No. Robert (Plant Management)	0.00
671 No. Robert	12.00
500-508 Rice St.	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

The approval of rates is based on Plant Management accomplishing the following tasks referred to in Mike Rajacich's memo dated July 6, 1988.

- Determining the gain or loss for each building related to retained earnings since the inception of the Plant Management Fund. Rental rates should be determined on an equitable basis for each building for the next biennium. Costs for each building and rates based on these costs projected through 1990 and 1991 must be completed by September 1, 1988, so that rates are available for the biennial budget process. The rates developed should include the return of approximately \$1,200,000 of retained earnings to the buildings that accumulated the earnings.

Sandra J. Hale, Commissioner
January 2, 1988
Page 2

Written guidelines should be developed and approved by the Department of Finance to distinguish between maintenance and capitol improvement projects. The guidelines should establish depreciation policies and determine necessary accounting reports.

cc: Brian Roherty	Jeff Zlonis
Ted Spiess	Jim Pederson
Mike Rajacich	Jim Ware
Bart Nelson	Don Klein

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 74-4 Allowable Cost Standard

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

How Rates are Computed

Rates are based on recovery of the estimated operating expenses including repayment for construction of the Centennial building parking ramp.

CAPITOL GROUP PARKING
ANALYSIS FY 1988 as of 10/31/88
CASH BASIS

BALANCE FORWARD IN		581,120.23
PLUS RECEIPTS		<u>798,353.84</u>
AVAILABLE		1,379,474.07
LESS:		
LIQUIDATIONS as of 10/31/88	391,967.04	
TRANSFER OUT CENTENNIAL RAMP	<u>203,200.00</u>	<u>(595,167.04)</u>
<u>TOTAL</u>		784,307.03
BALANCE FORWARD OUT TO FY89 as of 10/31/88		<u>(597,368.18)</u>
CASH BALANCE FY1988 as of 10/31/88		<u>186,938.85</u>

NOTE:

DULUTH RAMP AID HAS ENCUMBRANCES OF \$10,842.52 STILL OPEN BUT PROBABLY WON'T BE USED AND WILL BE CANCELLED.

OPERATING HAS 3 ENCUMBRANCES OPEN FOR A TOTAL OF \$2,854.88 WHICH WILL PROBABLY BE CANCELLED.

OPERATIONS AID ALSO HAS \$150,000.00 REQUISITION FOR PARKING LOT REPAIRS PENDING M CONTRACT APPROVAL. PROBABLY WILL BE CANCELLED.

REMAINING CASH BALANCE IN FY1988 OF \$186,938.85 PLUS ANY MISCELLANEOUS RECEIPTS THAT MIGHT COME IN WILL ALL GO FORWARD TO FY 1989.

CAPITOL GROUP PARKING
RECEIPTS DETAIL
FY1988
16030:93 - 20

	990 MISC.	360 OTHER	REVENUE CODE 300 METERS	400 CONTRACTS	TOTAL
JULY 1987			7,175.02	47,612.13	54,787.15
AUGUST			8,768.33	53,811.91	62,580.24
SEPT.			10,121.81	69,129.51	79,251.32
OCT.			8,131.34	46,862.49	54,993.83
NOV.	29.00	179.90	12,485.05	63,782.42	76,476.37
DEC.		486.00	8,807.71	44,713.79	54,007.50
JAN. 1988			4,030.69	47,870.74	51,901.43
FEB.			14,461.13	53,983.46	68,444.59
MARCH			8,667.27	83,148.62	91,815.89
APRIL			10,131.50	42,667.23	52,798.73
MAY			10,067.57	58,362.87	68,430.44
JUNE		39.21	10,127.05	61,096.09	71,262.35
JULY			1,228.00	(16,321.85)	(15,093.85)
AUGUST			408.00	3,048.10	3,456.10
SEPT.			4.00	22,246.05	22,250.05
OCT.			-0-	991.70	991.70
	<u>29.00</u>	<u>705.11</u>	<u>114,614.47</u>	<u>683,005.26</u>	<u>798,353.84</u>

CAPITOL GROUP PARKING

LIQUIDATION DETAIL
FY 1988

PAYROLL FY1988	188,649.70
EMPLOYER INSURANCE	8,236.00
RENTS	11,972.00
REPAIRS	37,943.27
INSURANCE	377.06
PRINTING	730.08
COMPUTER PROCESSING	47.50
PURCHASED SERVICES	6,687.58
BOWMAN -DULUTH RAMP	39,157.48
TELEPHONES	1,082.28
MOTOR POOL VEHICLES - GUARDS	17,079.70
TRAVEL	369.24
UTILITIES	2,035.60
PERMITS AND TRAINING	168.50
SUPPLIES	27,934.09
SALES TAX TO REVENUE DEPT.	34,080.91
LEASE PURCHASE	1,594.68
REFUNDS	315.37
INDIRECT COST STATEWIDE	<u>13,560.00</u>
	<u>391,967.04</u>
TRANSFER OUT #14 OF 20 FOR CENTENNIAL RAMP	<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

PHONE: 297-3993

Sandra J. Hale

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	\$21.38	\$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
of June 30, 1988

FINAL

	FY8	FY7
ASSETS		
CURRENT ASSETS		
Cash in State Treasury	11,154.35	73,755.00
Invested Treasurer's Cash	218.26	285.00
Accounts Receivable	46,028.89	22,866.00
Inventory	1,219.75	2,121.00
Bond Issuance	909.46	1,177.00
	-----	-----
Total Current Assets	59,530.71	100,204.00
NON-CURRENT ASSETS		
Equipment, Furniture & Fixtures	196,470.43	163,323.00
Accumulated Depreciation	(104,292.91)	(95,929.00)
Capital Lease	4,457.00	4,457.00
Accumulated Amortization	(4,457.00)	(4,457.00)
	-----	-----
Total Non-Current Assets	92,177.52	67,394.00
	-----	-----
TOTAL ASSETS	151,708.23	167,598.00
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable - Trade	3,925.56	983.00
Accounts Payable - Indirect	0.00	10,627.00
Interest Payable	171.98	288.00
Salaries Payable	5,254.86	10,638.00
Accrued Compensated Absences	14,482.12	12,955.00
Accrued Interest - Revenue Bonds	0.00	0.00
Revenue Bonds Payable	11,752.92	11,118.00
	-----	-----
Total Current Liabilities	35,587.44	46,609.00
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	2,284.04	1,766.00
Revenue Bonds Payable	26,047.44	37,800.00
	-----	-----
Total Non-Current Liabilities	28,331.48	39,566.00
	-----	-----
Total Liabilities	63,918.92	86,175.00
FUND EQUITY		
Retained Earnings	20,559.31	14,193.00
Contributions from the General Fund	67,230.00	67,230.00
	-----	-----
Total Fund Equity	87,789.31	81,423.00
	-----	-----
TOTAL LIABILITIES & FUND EQUITY	151,708.23	167,598.00
	=====	=====

STATE OF MINNESOTA
CENTRAL MAIL INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS
for the period July 1 through June 30, 1988

	FY8		FY7	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUES				
Sales	68,356.43	265,150.43	54,061.00	214,906.00
OPERATING EXPENSES				
Salaries and Benefits	52,753.28	205,146.28	47,704.00	194,464.00
Rent	3,058.89	12,235.89	3,188.00	12,751.00
Repairs	2,834.56	9,043.56	3,132.00	8,562.00
Insurance	0.00	59.00	0.00	0.00
Printing	0.00	0.00	0.00	25.00
Purchased Services	481.76	481.76	0.00	0.00
Fees & Fixed Charges	0.00	66.00	0.00	3.00
Supplies	2,231.60	3,986.60	2,336.00	4,847.00
Depreciation	4,256.86	12,901.86	2,415.00	11,152.00
Interest	248.73	2,716.73	919.00	3,853.00
Indirect Cost	3,747.50	14,988.50	10,627.00	13,705.00
Bond Issuance	137.54	267.54	109.00	252.00
Total Operating Expenses	69,750.72	261,893.72	70,430.00	249,614.00
OPERATING INCOME (LOSS)	(1,394.29)	3,256.71	(16,369.00)	(34,708.00)
NON-OPERATING INCOME (LOSS)				
Interest Earned - Revenue Bonds	701.60	3,109.60	948.00	3,539.00
NET INCOME (LOSS)	(692.69)	6,366.31	(15,421.00)	(31,169.00)
RETAINED EARNINGS, BEGINNING OF PERIOD	21,252.00	14,193.00	29,614.00	45,362.00
RETAINED EARNINGS, END OF PERIOD	20,559.31	20,559.31	14,193.00	14,193.00
	=====	=====	=====	=====

STATE OF MINNESOTA
CENTRAL MAIL INTERNAL SERVICE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
for the period July 1 through June 30, 1988

	FY8		FY7	
	QUARTER	Y-T-D	QUARTER	Y-T-D
CASH PROVIDED				
From Operations:				
Net Income (Loss)	(692.69)	6,366.31	(15,421.00)	(31,169.00)
Items Added to (Deducted From) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	(20,942.89)	(23,162.89)	4,340.00	544.00
Inventory	149.25	901.25	302.00	(1,418.00)
Bond Issuance	137.54	267.54	109.00	252.00
Increase (Decrease) in Current Liabilities:				
Accounts Payable - Trade	(33,689.44)	6,689.56	(139.00)	792.00
- Indirect Costs	(3,747.00)	(14,374.00)	10,627.00	10,627.00
Salaries Payable	(3,853.14)	(5,383.14)	2,750.00	193.00
Accrued Compensated Absences	715.12	1,527.12	(412.00)	671.00
Loans Payable - General Fund	0.00	0.00	0.00	(8,767.00)
Accrued Interest - Revenue Bonds	(859.02)	(116.02)	(975.00)	288.00
Revenue Bonds Payable	317.92	634.92	318.00	636.00
Depreciation	4,256.86	12,901.86	2,415.00	11,152.00
Losses (Gains) on Fixed Asset Sales	0.00	0.00	0.00	0.00
Accrued Compensated Absences Non-Current	152.04	518.04	62.00	349.00
Total Items Added (Deducted)	(57,362.76)	(19,595.76)	19,397.00	15,319.00
Total Cash Provided From Operations	(58,055.45)	(13,229.45)	3,976.00	(15,850.00)
OTHER CASH PROVIDED				
Revenue Bonds	0.00	0.00	0.00	0.00
Other	360.85	360.85	773.00	773.00
Total Other Cash Provided	360.85	360.85	773.00	773.00
TOTAL CASH PROVIDED	(57,694.60)	(12,868.60)	4,749.00	(15,077.00)
CASH APPLIED				
Investments in Fixed Assets	721.23	38,046.23	308.00	750.00
Reduction of Indebtedness	6,035.56	11,752.56	5,718.00	11,118.00
TOTAL CASH APPLIED	6,756.79	49,798.79	6,026.00	11,868.00
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	(64,451.39)	(62,667.39)	(1,277.00)	(26,945.00)
CASH AND INVESTMENTS, BEGINNING OF PERIOD	75,824.00	74,040.00	75,317.00	100,985.00
CASH AND INVESTMENTS, END OF PERIOD	11,372.61	11,372.61	74,040.00	74,040.00

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 (SWA) 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:

Operating Authority is from Minnesota statutes 168.48.

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

3. FIXED ASSETS:

During FY88 Central Mail acquired assets at a cost of \$38,046.23 and disposed of assets with a historical cost of \$4,898.80 and accumulated depreciation of \$4,537.95.

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.

5. SALARY EXPENSE:

Salary Expense includes \$4,488.28 paid to bail-out the State's insurance fund.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : June 7, 1988

TO : Sandra J. Hale, Commissioner
Department of Administration

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

PHONE : 296-5188

SUBJECT : Fiscal Year 1989 Rate Package
Addressing and Inserting

The following rates are approved for F.Y. 1989 with the understanding that rates will be reduced if the financial statements show that retained earnings are not being reduced after the first 6 months of operation.

<u>Addressing</u>	<u>Approved Rates</u>
Regular labels	
First 1,000	\$ 25.00
Additional 100	2.15
Computer labels	
First 1,000	25.00
Additional 100	1.05
Cheshire cards	.04
Bulking	.02

<u>Inserting</u>	<u>Approved Rate</u>
1) Insert	
First 1,000	\$ 16.40
Additional 1,000's	12.35
2) Inserts	
First 1,000	19.80
Additional 1,000's	13.30
3) Inserts	
First 1,000	23.40
Additional 1,000's	14.55
4) Inserts	
First 1,000	27.00
Additional 1,000's	15.45
5) Inserts	
First 1,000	31.35
Additional 1,000's	16.40
6) Inserts	
First 1,000	33.70
Additional 1,000's	17.60

The above rates are approved to become effective July 1, 1988.

cc: Brian Roherty
Mike Rajacich
Jeff Zlonis
Dick Diercks
Don Klein
Bart Nelson

TLBJR968.T

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

FINAL

JUNE 30,
1988 1987

ASSETS

CURRENT ASSETS

Cash	22,501	252,554
Accounts Receivable	55,491	75,812
Prepaid Expense	0	0
Total Current Assets	77,992	328,366

NON-CURRENT ASSETS

Fixed Assets	17,964	17,964
Less: Accumulated Depreciation	(6,363)	(4,455)
Total Non-Current Assets	11,601	13,509

TOTAL ASSETS

89,593	341,875
=====	=====

LIABILITIES & FUND EQUITY

CURRENT LIABILITIES

Accounts Payable	1,279	11,958
Salaries Payable	5,033	10,118
Due to the General Fund	0	3,945
Compensated Absences	10,612	7,703
Loans Payable	0	0
Due to Other Funds	3,302	220,862
Total Current Liabilities	20,226	254,586

LONG-TERM LIABILITIES

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

Total Liabilities

20,226	254,586
--------	---------

FUND EQUITY

Contributions from the General Fund	37,000	37,000
Retained Earnings	32,367	50,289
Total Fund Equity	69,367	87,289

TOTAL LIABILITIES & FUND EQUITY

89,593	341,875
=====	=====

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

FINAL

	QUARTER ENDED 6/30/88	FY88 Y-T-D	QUARTER ENDED 6/30/87	FY87 Y-T-D
OPERATING REVENUE				
Gross Sales	45,974	232,120	59,121	253,029
OPERATING EXPENSES				
Salaries & Benefits	34,337	144,934	49,448	177,951
Repairs	591	1,328	1,938	3,878
Purchased Services	0	0	373	373
Communications	121	673	99	505
Travel	1	837	1	1,836
Fees	0	123	140	207
Insurance	829	829	0	712
Supplies	6,230	38,042	9,538	38,313
Depreciation	477	1,908	477	1,062
Indirect Cost	4,504	18,017	3,945	15,782
Division Overhead	11,623	42,892	8,339	43,227
Printing	349	349	0	0
Rent	0	110	0	0
Total Operating Expense	59,062	250,042	74,298	283,846
OPERATING INCOME (LOSS)	(13,088)	(17,922)	(15,177)	(30,817)
NON-OPERATING INCOME (LOSS)				
Miscellaneous	0	0	0	0
NET INCOME (LOSS)	(13,088)	(17,922)	(15,177)	(30,817)
RETAINED EARNINGS, BEGINNING OF PERIOD	45,455	50,289	65,466	81,106
ADJUSTMENT TO RETAINED EARNINGS	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	32,367	32,367	50,289	50,289

STATE OF MINNESOTA
CENTRAL MAINTENANCE
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR 88, 4TH QUARTER

FINAL

	4TH QTR	Y-T-D
CASH PROVIDED		
From Operations:		
Net Income (Loss)	(13,088)	(17,922)
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	(7,391)	20,321
Due From Other Funds	0	0
Inventories	0	0
Other Current Assets	0	0
Increase (Decrease) in Current Liabilities:		
Accounts Payable	(3,020)	(15,764)
Accrued Compensated Absences	356	2,909
Payable to Other Funds	(247,631)	(221,505)
Deferred Revenue	0	0
Depreciation and Amortization	477	1,908
Cumulative Effect of Compensated Absences	0	0
Losses (Gains) on Fixed Asset Sales	0	0
Total Items Added (Deducted)	(257,209)	(212,131)
Total Cash Provided From Operations	(270,297)	(230,053)
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	(270,297)	(230,053)
CASH APPLIED:		
Investments in Fixed Assets	0	0
Reduction of Indebtedness (Long-Term)	0	0
Other Cash Applied	0	0
TOTAL CASH APPLIED	0	0
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	(270,297)	(230,053)
CASH AND INVESTMENTS, BEGINNING OF PERIOD	292,798	252,554
CASH AND INVESTMENTS, YEAR-TO-DATE	22,501	22,501

STATE OF MINNESOTA
CENTRAL MAINTENANCE
FOOTNOTES TO FINANCIAL STATEMENTS
FY88

FINAL

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 \$18,058 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.

Note 4. FIXED ASSETS:

Fixed assets consist of two trucks.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

12-01-85 4-86

DATE : June 14, 1988

TO : Sandra J. Hale, Commissioner
Department of Administration

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

BJR

PHONE : 296-5188

SUBJECT : F.Y. 1989 Rate Package Repair Other Jobs and Alpha

The following rates are approved for Repair and Other Jobs to be effective July 1, 1988:

Regular rate	\$29.65 hr.
Premium rate	40.00 hr.

The rate of \$50.00 a point for Alpha is approved unless we hear from you that you are opposed to this action.

cc: Brian Roherty
Mike Rajacich
James Pederson
Jeff Zlonis
Don Klein
Bart Nelson

TLBJR972.T

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, 1988

FINAL

	FY8	FY7
ASSETS		
CURRENT ASSETS		
Cash	423,866	140,139
Accounts Receivable	498,511	453,787
Prepaid Insurance & Fees	1,370	0
Supplies Inventory	28,180	24,749
Due from Other Funds	6,499	0
Bond Issuance (MLP)	245,351	148,568
Less: Accumulated Amortization	(123,839)	(65,972)
Total Current Assets	1,079,938	701,271
NON-CURRENT ASSETS		
Vehicles	8,757,869	6,955,414
Less: Accumulated Depreciation	(3,638,377)	(3,373,511)
Shop & Office Equipment	98,495	98,495
Less: Accumulated Depreciation	(68,692)	(52,166)
Car Wash	29,405	29,405
Less: Accumulated Depreciation	(29,582)	(26,964)
Parking Lot	43,249	43,249
Less: Accumulated Depreciation	(19,349)	(16,528)
Total Non-Current Assets	5,173,018	3,657,394
TOTAL ASSETS	6,252,956	4,358,665
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	108,005	84,482
Salaries Payable	11,292	26,577
Accrued Compensated Absences	16,645	23,312
Loans Payable to the General Fund	749,640	669,651
Due to Other Funds	0	91,502
Revenue Bonds Payable (Master Lease Plan (MLP))	2,118,381	1,505,368
Accrued Interest MLP	26,810	16,367
Total Current Liabilities	3,030,773	2,417,259
NON-CURRENT LIABILITIES		
Loans Payable to the General Fund	289,889	209,263
Accrued Compensated Absences	11,502	10,497
Revenue Bonds Payable (MLP)	2,363,935	1,491,059
Total Non-Current Liabilities	2,665,326	1,710,819
Total Liabilities	5,696,099	4,128,078
FUND EQUITY		
Contributions from the General Fund	502,000	502,000
Retained Earnings	54,857	(271,413)
Total Fund Equity	556,857	230,587
TOTAL LIABILITIES & FUND EQUITY	6,252,956	4,358,665

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND

FINAL

COMPARATIVE STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
for the Period July 1, 1987, through June 30, 1988

	-----FY8-----		-----FY7-----	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUE				
Vehicle Rental	934,631	3,530,963	862,615	3,304,009
Other Revenue	13,391	42,160	5,740	5,919
Total Operating Revenue	948,022	3,573,123	868,355	3,309,928
OPERATING EXPENSES				
Salaries & Benefits	109,423	466,508	118,908	477,134
Rent-Space	16,415	65,282	23,990	96,523
Repairs to Vehicles	10,884	63,322	14,518	62,614
Repairs-Other	639	7,753	1,131	5,502
Insurance for Vehicles	28,397	107,514	27,510	118,550
Printing	396	4,207	1,439	3,698
Data Processing	6,707	32,969	7,473	41,429
Purchased Services	2,054	7,343	1,132	4,811
Communications	1,380	5,612	1,204	4,810
Travel, Fees, & Misc. Expenses	14,522	17,453	1,048	5,431
Parts & Tires for Vehicles	38,546	115,279	24,975	119,996
Fuel & Oil for Vehicles	175,964	652,806	171,585	546,431
Shop, Office & General Supplies	7,241	23,080	7,688	26,178
Bond Issuance Costs (MLP)	13,284	57,867	10,482	65,972
SWA Indirect Cost	41,554	166,222	45,752	183,006
Depreciation, Vehicles & Equipment	419,626	1,516,249	271,360	1,264,192
Interest Expense	46,856	231,836	51,626	251,588
Total Operating Expenses	933,888	3,541,302	781,821	3,277,865
OPERATING INCOME (LOSS)	14,134	31,821	86,534	32,063
NON-OPERATING REVENUES (EXPENSES)				
Interest Revenue (MLP)	47,322	205,339	37,628	149,001
Gain (Loss) on Sale of Fixed Assets	16,115	89,110	5,319	8,149
NET INCOME (LOSS)	77,571	326,270	129,481	189,213
RETAINED EARNINGS, BEGINNING OF PERIOD	(22,714)	(271,413)	(400,894)	(460,626)
RETAINED EARNINGS, END OF PERIOD	54,857	54,857	(271,413)	(271,413)

STATE OF MINNESOTA
CENTRAL MOTOR POOL FUND
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Period July 1, 1987, through June 30, 1988

FINAL

	-----FY8-----		-----FY7-----	
	QUARTER	Y-T-D	QUARTER	Y-T-D
CASH PROVIDED				
From Operations:				
Net Income (Loss)	77,571	326,270	129,481	189,213
Addition to (Deduction from) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	(32,034)	(52,120)	(144,743)	24,739
Prepaid Expenses	36,907	(1,370)	27,002	64,040
Supplies	5,939	(1,870)	318	1,953
Due from Other Funds	(2,816)	(6,499)	564	0
Bond Issuance (MLP)	(28,436)	(38,916)	10,482	(64,314)
Increase (Decrease) in Current Liabilities:				
Accounts Payable	41,978	50,824	28,310	(72,625)
Salaries Payable	(8,266)	(15,512)	8,165	2,720
Due to Other Funds	0	(91,502)	(45,752)	91,502
Accrued Interest - MLP	(54,922)	10,443	(66,424)	(6,504)
Accrued Compensated Absences	(4,352)	(6,667)	649	2,417
Depreciation	419,626	1,516,249	271,360	1,264,192
Loss (Gain) on Fixed Asset Sales	(16,115)	(89,110)	(5,319)	(8,149)
Accrued Compensated Absences L-T	553	1,005	35	1,128
Other	0	(21,199)	3,692	(5,297)
Net Items Added (Deducted)	358,062	1,253,756	88,339	1,295,802
Total Cash Provided From Operations	435,633	1,580,026	217,820	1,485,011
OTHER CASH PROVIDED				
Proceeds From Sales of Fixed Assets	96,676	541,609	89,927	280,747
Proceeds from Bond Sales (MLP)	1,580,441	3,475,244	0	57,051
Advance from the General Fund	506,000	956,000	0	0
Total Other Cash Provided	2,183,117	4,972,853	89,927	337,798
TOTAL CASH PROVIDED	2,618,750	6,552,879	307,747	1,822,813
CASH APPLIED				
Investments in Fixed Assets	1,631,052	3,484,412	1,694	58,745
Reduction of General Fund Loans	8,428	795,385	0	252,078
Reduction of Revenue Bonds Payable (MLP)	919,432	1,989,355	809,142	1,432,093
TOTAL CASH APPLIED	2,558,912	6,269,152	810,836	1,742,916
NET INCREASE (DECREASE) IN CASH & INVESTMENTS	59,838	283,727	(503,089)	79,897
CASH & INVESTMENTS, BEGINNING OF PERIOD	364,028	140,139	643,228	60,242
CASH & INVESTMENTS, END OF PERIOD	423,866	423,866	140,139	140,139
	=====	=====	=====	=====

1. Summary of Significant Accounting Policies:

The Central Motor Pool (CMP) utilized 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 (SWA). Vehicle insurance cost is capitalized as a prepaid expense when purchased and amortized over the period of coverage. Fixed assets are recorded at historical cost less accumulated depreciation, which is calculated based on straight-line over estimated useful life of the asset. The FARMS 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 and transferred into the account after the end of the period.
4. Adjustment to Retained Earnings. The Beginning Retained Earnings was made synchronous to the Ending Retained Earnings as reported on the final financial statement of June 30, 1987.

(The Retained Earnings for the period ending June 30, 1987, as shown in the Minnesota Comprehensive Annual Financial Report is overstated by \$4,167; it does not include the accrual for amortization of bond issuance cost.)

5. Other Revenue includes Travel Service, Scrap, & Appropriation of \$7,200 for testing oil.

6. Fixed Assets:

Additions - Vehicles paid via MLP	3,378,461
Vehicles paid via own cash	8,229
Excise tax paid via own cash	97,722

Total additions of vehicles	3,484,412

Retirements - Vehicles	1,656,262
------------------------	-----------

7. Due From Other Funds is anticipated refunds associated with federal excise tax on fuel, pursuant to the Tax Reform Act of 1986.
8. Accounts Receivable includes: Retirements \$53,014, Reimbursements \$6,225, Travel Service \$9,210, and Vehicle Rentals \$430,062.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : May 31, 1988

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

PHONE : 296-5188

SUBJECT : F.Y. 1989 Rate Package Central Motor Pool

The following rates are approved for fiscal year 1989:

Shop service	\$24.00 per hour
Parts	18% Markup
Car wash	\$2.00 per vehicle

Sub-compact cars

Fixes rate	\$179 monthly
Variable rate	8.5 cents per mile

Compact cars

Fixed rate	\$181 monthly
Variable rate	8.5 cents per mile

Medium sized cars

Fixed rate	\$205 monthly
Variable rate	11 cents per mile

Station wagons

Fixed rate	\$215 monthly
Variable rate	11.5 cents per mile

Vans

Fixed rate	\$215 monthly
Variable rate	14.5 cents per mile

Passenger van

Fixed rate	\$285 monthly
Variable rate	14 cents per mile

Sandra J. Hale, Commissioner
May 31, 1988
Page 2

Trucks

Fixed rate	\$245 monthly
Variable rate	10 cents per mile

Carryall

Fixed rate	\$265 monthly
Variable rate	12.5 cents per mile

The above rates are approved to become effective July 1, 1988.

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, 1988

FINAL

	FY8	FY7
ASSETS		
CURRENT ASSETS		
Cash	282,732	334,111
Accounts Receivable	189,140	83,786
Inventories	562,942	440,329
Total Current Assets	1,034,814	858,226
NON-CURRENT ASSETS		
Fixed Assets	56,518	45,494
Less: Accumulated Depreciation	(35,159)	(31,329)
Building Improvement	91,306	91,306
Less: Accumulated Amortization	(52,252)	(47,996)
Land Improvement	8,055	8,055
Total Non-Current Assets	68,468	65,530
TOTAL ASSETS	1,103,282	923,756
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	248,759	104,904
Salaries Payable	23,992	19,863
Accrued Compensated Absences	22,990	21,692
Due to the General Fund	0	35,214
Credit Memos Outstanding	6,900	1,838
Total Current Liabilities	302,641	183,511
NON-CURRENT LIABILITIES		
Accrued Compensated Absences	7,583	8,954
Total Non-Current Liabilities	7,583	8,954
Total Liabilities	310,224	192,465
FUND EQUITY		
Contributions from Gen. Fund	691,000	691,000
Retained Earnings	102,058	40,291
Total Fund Equity	793,058	731,291
TOTAL LIABILITIES & FUND EQUITY	1,103,282	923,756
	=====	=====

STATE OF MINNESOTA

FINAL

CENTRAL STORES

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

For the Period July 1, 1987, through June 30, 1988

	-----FY8-----		-----FY7-----	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUE				
Gross Sales - Stores for Resale	916,171	3,623,289	723,913	3,004,868
Less: Returns	(11,482)	(27,095)	(11,461)	(27,294)
Net Sales	904,689	3,596,194	712,452	2,977,574
Less: Cost of Goods Sold	679,803	2,819,638	541,899	2,321,156
Gross Margin	224,886	776,556	170,553	656,418
OPERATING EXPENSES				
Salaries & Benefits	102,797	365,954	87,206	342,771
Rent	10,797	43,727	16,131	65,306
Repairs	113	2,403	377	2,911
Printing	797	2,867	709	1,512
Data Processing	0	286	1,300	2,551
Purchased Services	11,952	44,922	10,189	39,938
Communications	1,100	1,938	969	3,436
Travel & Fees	0	1,837	213	385
Freight	24,065	97,225	24,456	87,367
Supplies & Materials & Misc.	19,176	23,821	2,617	7,054
SWA Indirect Cost	30,430	121,723	35,214	140,857
Depreciation & Amortization	2,218	8,086	2,134	8,310
Total Operating Expenses	203,445	714,789	181,515	702,398
OPERATING INCOME (LOSS)	21,441	61,767	(10,962)	(45,980)
NET INCOME (LOSS)	21,441	61,767	(10,962)	(45,980)
RETAINED EARNINGS, BEGINNING OF PERIOD	80,617	40,291	51,253	86,271
RETAINED EARNINGS, END OF PERIOD	102,058	102,058	40,291	40,291
	=====	=====	=====	=====

STATE OF MINNESOTA
CENTRAL STORES
COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION
For the Period July 1, 1987, through June 30, 1988

FINAL

	-----FY8-----		-----FY7-----	
	QUARTER	Y-T-D	QUARTER	Y-T-D
CASH PROVIDED				
From Operations:				
Net Income (Loss)	21,441	61,767	(10,962)	(45,980)
Add to (Deduct from) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	(20,513)	(105,354)	(5,541)	1,494
Inventories	(109,531)	(122,613)	30,967	88,783
Inc (Dec) in Current Liabilities				
Accounts Payable	86,118	143,855	(112,429)	(2,498)
Salaries Payable	8,142	4,129	6,929	2,629
Accrued Compensated Absences	(1,785)	1,298	74	4,163
Credit Memos	4,031	5,062	(1,457)	(794)
Due to Other Funds	0	(35,214)	35,214	35,214
Depreciation and Amortization	2,218	8,086	2,134	8,310
Accrued Compensated Absences L-T	(1,152)	(1,371)	85	466
Net Items Added (Deducted)	(32,472)	(102,122)	(44,024)	137,767
Total Cash Provided From Operations	(11,031)	(40,355)	(54,986)	91,787
TOTAL CASH PROVIDED	(11,031)	(40,355)	(54,986)	91,787
CASH APPLIED				
Investments in Fixed Assets	11,024	11,024	0	2,295
TOTAL CASH APPLIED	11,024	11,024	0	2,295
NET INCREASE (DECREASE) IN CASH & INVESTMENTS	(22,055)	(51,379)	(54,986)	89,492
CASH & INVESTMENTS, BEGINNING OF PERIOD	304,787	334,111	389,097	244,619
CASH & INVESTMENTS, END OF PERIOD	282,732	282,732	334,111	334,111

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	453,411	440,329
Purchases	789,334	2,942,251
Goods Available for Sale	1,242,745	3,382,580
Less: Ending Inventory	562,942	562,942
Cost of Goods Sold	679,803	2,819,638
	=====	=====

4. Fixed Assets:


Additions - Shop Equipment \$11,024

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

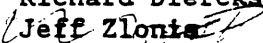
DATE : June 27, 1988

TO : Sandra J. Hale Commissioner
Department of AdministrationFROM : Bart Nelson 
Budget Operations and Support

PHONE : 296-5901

SUBJECT : F.Y. 1989 Rate Package Central Stores

A mark-up rate of 25% is approved to become effective July 1, 1988 for this activity. This represents a reduction from the mark-up rate of 27% for fiscal year 1988.

cc: Brian Roherty
Bruce Reddemann
Mike Rajacich
Richard Diercks

Don Klein

BOBN425t

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
COMPUTER SERVICES

Services Provided

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

FMC 74-4 Allowable Cost Standard

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

How Rates are Computed

Rates are based on 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, 1988

FINAL

	1988 (FY8)	1987 (FY7)
ASSETS		
CURRENT ASSETS		
Cash	4,862,553.39	1,154,975.24
Accounts Receivable - Trade (Note 1)	3,026,331.04	2,631,027.72
- Equipment	0.00	2,398.98
Total Current Assets	7,888,884.43	3,788,401.94
NON-CURRENT ASSETS		
Fixed Assets (Note 1)	21,686,152.45	12,964,613.08
Less: Accumulated Depreciation	(8,853,550.76)	(8,849,621.93)
Capital Leases (Note 2)	3,692,418.35	6,809,656.35
Less: Accumulated Amortization	(3,281,891.41)	(3,626,228.17)
Leasehold Improvement	657,186.22	588,550.13
Less: Accumulated Amortization	(167,326.69)	(39,750.44)
Deferred Costs (Bond Issuance)	135,999.76	131,358.36
Total Non-Current Assets	13,868,987.92	7,978,577.38
TOTAL ASSETS	21,757,872.35	11,766,979.32
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	490,989.68	368,296.32
Contracts Payable: (Note 2)		
Capital Leases	0.00	770,016.73
Installment Purchases	2,034,150.55	195,073.86
Master Lease	1,329,457.95	2,777,969.20
Loans Payable (Note 3)	0.00	232,724.60
Salaries Payable	236,094.24	455,788.64
Compensated Absences Payable	562,222.33	530,580.54
Accrued Interest	22,981.52	30,945.03
Total Current Liabilities	4,675,896.27	5,361,394.92
LONG-TERM LIABILITIES		
Contracts Payable: (Note 2)		
Capital Leases	0.00	926,459.56
Installment Purchases	6,802,461.27	854,820.56
Master Lease	3,267,097.54	1,811,688.95
Loans Payable (Note 3)	0.00	777,776.00
Compensated Absences Payable	256,418.59	216,809.99
Total Long-Term Liabilities	10,325,977.40	4,587,555.06
Total Liabilities	15,001,873.67	9,948,949.98
FUND EQUITY		
Contributions from the General Fund	3,356,000.00	3,356,000.00
Retained Earnings	3,399,998.68	(1,537,970.66)
Total Fund Equity	6,755,998.68	1,818,029.34
TOTAL LIABILITIES AND FUND EQUITY	21,757,872.35	11,766,979.32

STATE OF MINNESOTA
COMPUTER SERVICES - INTERNAL SERVICE FUND
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS
FOR YEAR ENDED JUNE 30, 1988

FINAL

	1988 (FY8)	1987 (FY7)
OPERATING REVENUE		
Billings for Computer Services (Note 1)	24,429,772.70	20,032,670.82
Other Revenue	6,299.02	165.45
Total Operating Revenue	24,436,071.72	20,032,836.27
OPERATING EXPENSES (Note 1)		
Salaries & Benefits	8,398,107.54	7,938,384.16
Rent - Data Processing Equipment (Note 2)	558,676.06	1,551,986.28
Rent - Floor Space	403,908.93	454,384.69
Other Rent	6,094.70	17,846.85
Data Processing	2,084,496.15	1,290,091.25
Depreciation (Notes 1 & 2)	2,580,394.26	2,090,262.82
Amortization (Note 2)	1,731,513.71	1,845,970.83
Maintenance Contracts & Repairs	1,011,021.35	1,593,138.94
Printing	14,731.52	13,198.03
Microfilming	187,560.66	171,405.05
Consultants	0.00	450.00
Professional & Technical Services	188,105.35	77,018.36
Purchased Services	64,791.91	124,908.92
Communications	205,477.02	210,469.84
Travel	52,717.54	44,073.00
Utilities	167,712.26	176,924.15
Materials & Supplies	592,900.92	616,424.37
Interest (Note 2)	640,563.25	765,608.89
General	21,788.75	12,993.12
Indirect Costs	483,583.00	487,127.00
Amortization of Deferred Costs (Bond Issuance)	76,152.78	89,813.66
Other	7,175.63	3,047.67
Total Operating Expense	19,477,473.29	19,575,527.88
OPERATING INCOME (LOSS)	4,958,598.43	457,308.39
NON-OPERATING REVENUE (EXPENSES)		
Interest Revenue	129,851.84	104,590.93
Gain (Loss) on Fixed Assets	(150,480.93)	(471,468.06)
Total Non-Operating Revenue (Expenses)	(20,629.09)	(366,877.13)
NET INCOME (LOSS)	4,937,969.34	90,431.26
Retained Earnings - Beginning of Period	(1,537,970.66)	(1,628,401.92)
Retained Earnings - End of Period (Note 1)	3,399,998.68	(1,537,970.66)

STATE OF MINNESOTA
COMPUTER SERVICES - INTERNAL SERVICE FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR YEAR ENDED JUNE 30, 1988

FINAL

1988 1987
(FY8) (FY7)

CASH PROVIDED

From Operations:

Net Income (Loss)	4,937,969.34	90,431.26
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	(392,904.34)	(103,093.58)
Increase (Decrease) in Current Liabilities:		
Accounts Payable	122,693.36	(752,833.94)
Salaries Payable	(219,694.40)	5,254.01
Accrued Compensated Absences	31,641.79	23,699.05
Loans Payable to Other Funds	(232,724.60)	158,205.40
Contracts Payable	(379,451.29)	118,347.86
Accrued Interest	(7,963.51)	0.00
Depreciation and Amortization	4,311,907.97	3,936,233.65
Amortization of Deferred Costs (Bond Issuance)	76,152.78	89,813.66
Cumulative Effect of Compensated Absences	39,608.60	40,533.77
Losses (Gains) on Fixed Asset Sales	150,480.93	471,468.06
Total Items Added (Deducted)	3,499,747.29	3,987,627.94
Total Cash Provided From Operations	8,437,716.63	4,078,059.20

OTHER CASH PROVIDED:

Additional General Fund Contribution	0.00	0.00
Proceeds From Sales of Fixed Assets	1,116,407.72	23,015.97
Increase in Loans Payable	0.00	1,000,000.00
Increase in Master Lease Payable	2,906,771.48	936,560.49
Increase in Contracts Payable - Inst. Purchases	8,301,586.10	1,102,647.00
Total Other Cash Provided	12,324,765.30	3,062,223.46
TOTAL CASH PROVIDED	20,762,481.93	7,140,282.66

CASH APPLIED:

Deferred Costs	80,794.18	26,129.69
Investments in Fixed Assets	11,395,929.67	1,644,950.32
Investments in Leasehold Improvements	68,636.09	528,798.41
Reduction of Indebtedness (Long-term)	5,509,543.84	4,102,581.87
Investments in Capital Leases	0.00	0.00
TOTAL CASH APPLIED	17,054,903.78	6,302,460.29

NET INCREASE (DECREASE) IN CASH AND INVESTMENTS

3,707,578.15 837,822.37

CASH AND INVESTMENTS, BEGINNING OF PERIOD

1,154,975.24 317,152.87

CASH AND INVESTMENTS, END OF PERIOD

4,862,553.39 1,154,975.24

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

Sales are reported with the point of sale being recognized as the billing date which is the last day of the month. The billing for each month is prepared at the beginning of the following month; therefore, the Accounts Receivable Trade total of \$3,026,331.04 includes the entire billing of \$1,775,408.40 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 InterTech 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 InterTech pursuant to M.S. 16A.127. Those costs were \$483,583 for the Fiscal Year 1988.

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

Fixed Assets are reported at 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 four years for central processors, five years for other 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:

InterTech 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, InterTech 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 (InterTech) 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 May 1983 InterTech 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, InterTech 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, InterTech entered into a lease with Municipal Leasing Corporation for the lease of an IBM 3081 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, InterTech entered into a lease with Municipal Leasing Corporation for the lease of a second IBM 3081 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 June 1988 a contract cancellation option was exercised and the equipment was removed.

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

In February 1988 InterTech entered into an installment purchase agreement with IBM for a 3090-200 central processor. This agreement is for a four year period. In June 1988 an agreement was signed to upgrade this unit to a 3090-400E processor financed by a four-year installment purchase agreement with payments beginning in August 1988.

In June 1988 InterTech entered into an installment purchase agreement with IBM for the purchase of a 3088 multisystem channel communications unit. This agreement is over a four year period with payments starting in August 1988.

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 March 31, 1988:

Full Fiscal Year Ending June 30:	CAPITAL LEASE	MASTER LEASE	INST. PURCHASE
1989	0.00	1,585,402.80	2,512,285.82
1990	0.00	1,347,678.35	2,613,019.44
1991	0.00	1,052,433.02	2,613,019.44
1992	0.00	737,822.63	2,166,395.85
1993	0.00	501,289.03	100,733.62
Total Minimum Payments	0.00	5,224,625.83	10,005,454.17
Less: Amount Representing Interest	0.00	628,070.34	1,168,842.35
PRESENT VALUE OF NET MINIMUM PAYMENTS	0.00	4,596,555.49	8,836,611.82

InterTech does not have any non-cancellable operating leases with terms exceeding one year.

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

PURPOSE:	FY87 AMOUNT:	REPAYMENT PERIOD:
Cash Flow (Note: This loan was paid off in May 1988)	1,000,000	Five Years

4. LEGISLATION AFFECTING INTERTECH:

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 "Paid-in-Capital": at \$2,156,000 effective July 1, 1979. As a result of this law InterTech paid \$2,238,000 to the general fund to cancel its retained earnings. 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. InterTech furnished all cost transfer information per fiscal year 1988 budget and rate matrix. The fiscal year budget and rate matrix is pursuant to M.S. 16A.095.

ACTUAL 1988

STATE OF MINNESOTA

COMPUTER SERVICES

DETAIL ALLOCATION-COMPUTER SERVICES INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	30,693	0.13%	334
PROPERTY MGMT	4,326	0.02%	118
INFORMATION MGMT	41,119	0.17%	1,117
OPERATIONS MGMT	2,689	0.01%	73
MATERIALS MGMT	485,774	2.06%	13,195
BUILDING CODE	100	0.00%	3
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	2,511	0.01%	68
STATE REGISTER & DOCUMENTS	42,371	0.18%	1,151
MICROGRAPHICS	1,777	0.01%	48
ELECT EQUIP RNTL	494	0.00%	13
TELECOMMUNICATIONS	41,487	0.18%	1,127
MOTOR POOL	29,684	0.13%	806
STATE PRINTER	2,091	0.01%	57
CENTRAL STORES	286	0.00%	8
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	239	0.00%	6
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	274	0.00%	7
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FO	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	396	0.00%	11
RISK MANAGEMENT	2,542	0.01%	69
OTHER	0	0.00%	0
AGRICULTURE	18,189	0.08%	494
ANIMAL HEALTH BD	1,539	0.01%	42
ARTS BOARD	9	0.00%	0
ATTORNEY GENERAL	27,204	0.12%	739
AUDITOR	1,370	0.01%	37
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	36,839	0.16%	1,001
COMMERCE	60,372	0.26%	1,640
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	15,866	0.07%	431
CORRECTIONS	133,005	0.56%	3,613
DISABILITY COUNCIL	2,138	0.01%	58
EDUCATION-CENTRAL OFFICE	72,345	0.31%	1,965
EDUCATION-FARIBAULT SCHOOLS	2,379	0.01%	65
EDUCATION-VO-TECH	5,832	0.02%	158
EMPLOYEE RELATIONS	1,057,136	4.48%	28,715
FINANCE	1,699,353	7.21%	46,159
HEALTH	69,098	0.29%	1,877
HEALTH LIC BDS			
MEDICAL EXAMINERS	16,215	0.07%	440
NURSING	10,404	0.04%	283
PHARMACY	3,850	0.02%	105
DENTISTRY	0	0.00%	0
CHIROPRACTORS	878	0.00%	24
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	1,206	0.01%	33

ACTUAL 1988

STATE OF MINNESOTA

COMPUTER SERVICES

DETAIL ALLOCATION-COMPUTER SERVICES INTEREST CREDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	1,211	0.01%	33
HIGHER ED COORD BD	0	0.00%	0
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	21,999	0.09%	598
HUMAN RIGHTS	5,598	0.02%	152
HUMAN SERVICES-CENT OFF	5,841,509	24.77%	158,670
HUMAN SERVICES-INSTITUTNS	4,706	0.02%	128
INDIAN AFFAIRS	50	0.00%	1
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	912	0.00%	25
JOBS & TRAINING	595,067	2.52%	16,164
LABOR & INDUSTRY	12,291	0.05%	334
LEGISLATIVE AUDIT	90,567	0.38%	2,460
MEDIATION SVCS	1,921	0.01%	52
MILITARY AFFAIRS	3,340	0.01%	91
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	404,697	1.72%	10,993
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	40	0.00%	1
ELECTRICITY	14,750	0.06%	401
ARCHITECTS & ENG	6,827	0.03%	185
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	6,201	0.03%	168
PEACE OFFICERS	232	0.00%	6
PLANNING	8,570	0.04%	233
POLLUTION CONTROL	2,459	0.01%	67
PUB EMP RET ASSN	50,102	0.21%	1,361
PUBLIC SAFETY	4,373,449	18.55%	118,794
PUBLIC SERVICE	2,704	0.01%	73
PUBLIC UTIL COMM	740	0.00%	20
RACING COMMISSION	26,460	0.11%	719
REVENUE	6,085,312	25.30%	165,293
SECRETARY OF STATE	44,580	0.19%	1,211
STATE RETIREMENT	265,837	1.13%	7,221
STATE UNIV SYSTEM	21,573	0.09%	586
TEACHERS RETIREMENT	67,741	0.29%	1,840
TRADE & ECON DEV	12,666	0.05%	344
TRANSPORTATION	1,585,539	6.72%	43,067
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	1,311	0.01%	36
WASTE MGMT BD	12,391	0.05%	337
WRKRS COMP CT OF APPEALS	1,200	0.01%	33
ZOO	4,709	0.02%	128
OTHER	79,215	0.34%	2,148
TOTAL	23,582,556	100.00%	640,563

ALLOCATION BASIS: F.Y. 1988 IMB USAGE
SOURCE: SPECIAL COMPUTER REPORT

DEPARTMENT: of Finance

STATE OF MINNESOTA

OFFICE MEMORANDUM

DATE: October 6, 1988

TO: Sandra J. Hale, Commissioner
Department of Administration

FROM: Bruce Reddemann, Director
Budget Operations and Support

BJR

PHONE: 296-5188

SUBJECT: F.Y.89 Computer Fund Rates

The rate package for F.Y. 1989 is approved as submitted.

We wish to thank your staff for the time and effort involved in the review of the rate package. This rate package is the most complex of all proposals reviewed.

The review of the computer rate package this year took longer than normal due to discussions with the Information Policy Committee related to long range policy issues.

C.C. Tom Triplett
Brian Roherty
Judy Pinke
Mike Rajacich
Don Klein
✓ Bart Nelson

FY89 DATA PROCESSING RATE SCHEDULE

Effective July 1, 1988

	<u>Unit</u>	<u>Previous Rate</u>	<u>New Rate</u>
Operations Services			
Central Processor	Seconds	0.38	0.32
Tape Access	1000 EXCPS	0.18	0.17
Disk Access	1000 EXCPS	0.27	0.25
Local Lines Printed	1000 Lines	1.12	1.12
Agency Forms	1000 Lines	1.04	1.04
Bursting & Decollating	Hours	22.00	22.00
Local Cards Punched	1000 Cards	6.00	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			
CICS	Transactions	0.0461	0.0454
TPEXEC	Transactions	0.0461	0.0454
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
Low Speed Computer Link	Subscription	N/A	70.00
High Speed Computer Link	Subscription	N/A	225.00
Multiple Application Interface	Subscription	N/A	30.00
Senior Programmer	Hours	34.00	34.00
Programmer Analyst	Hours	37.00	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	39.58
Electronic Tech	Hours	29.00	29.00
Software Sup	Hours	39.00	39.00
Data Entry			
Entry/Verification	10,000 Strokes	21.00	21.00
Typing/Clerical	Hours	21.00	21.00
Optical Character Reader	Hours	21.00	21.00
Statewide Licensing	Record Per Month	0.0390	0.0390
Systems Development			
Program Supervisor/Lead Wkr	Hours	44.00	44.00
Staff Spec/Sen Sys Analyst	Hours	40.00	40.00
Programmer Analyst	Hours	37.00	37.00
Senior Programmer	Hours	34.00	34.00
Programmer/Documentation	Hours	30.00	30.00
Consulting Svcs. Analyst	Hours	45.00	45.00
Operations Support Services			
OP Support Programming	Hours	40.00	40.00
Customer Representative	Hours	40.00	40.00
Management Analyst	Hours	40.00	40.00
Original Fiche	Units	0.89	0.89
Duplicate Fiche	Units	0.0780	0.0780
Services Management			
Electronic Mail	Subs. Per Month	25.00	25.00

TELEPROCESSING RATES - DETAIL BY APPLICATION
based on system utilization

Effective July 1, 1988

<u>DEPARTMENT</u>	<u>APPLICATION</u>	<u>TRANSACTION RATE</u>
Revenue	TAXR7010 - Tax Order Processing	\$.0357
	TAXI7010 - Inheritance Tax	.0352
	TAXK6045 - Master Business	.0557
	TAXF7070 - Withholding Tax, Sales Tax & Accounts Receivable	.0485
	ISDK6040 - Income Tax Name and Address Inquiry	.0538
Welfare	PWPH1499 - Patient Tracking	.0558
Transportation	DTAF0450 - FIRMS Inventory	.0460
	DTTC3007 - Speed data	.0209
	DTPD1310 - Project Management Support System (PMSS)	.0821
	DTHD3005 - Geometry	.0106
	SWITCHED - DOT message switching	.0706
Finance	FINB4250 - Biennial Budget System (BBS)	.0448
Public Safety	PSBK2030 - Bike Registration	.0609
	PSSP0010 - State Patrol	.0355
	CJPB6010 - Weather Bulletins	.0133
	CJCA0099 - Corrections Management Information System (CMIS)	.0423
	CJPB0052 - Criminal Justice Information System (CJIS)	.0311
	CJCH0011 - Computerized Criminal Histories (CCH)	.0809
Employee Relations	PDSA8510 - Employment Application Processing	.1146
	PDSA8530 - Employee Applic. Security	.0425
CICS Applications		.0454

DPTPRATES

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)

FINAL

June 30,

ASSETS	1988	1987
CURRENT ASSETS		
Cash	290,568.40	148,460.37
Accounts Receivable	114,801.92	107,242.28
Due from Vendor (Note 2)	3,200.00	25,700.00
	-----	-----
Total Current Assets	408,570.32	281,402.65
 NON-CURRENT ASSETS (Note 4)		
Accounts Receivable (Note 6)	12,271.94	14,371.64
Equipment, Furniture & Fixtures	402,570.58	313,303.75
Less: Accumulated Depreciation	(193,450.40)	(183,685.20)
Building Improvement	5,140.00	5,140.00
Less: Accumulated Depreciation	(4,112.00)	(3,084.00)
	-----	-----
Total Non-Current Assets	222,420.12	146,046.19
	-----	-----
TOTAL ASSETS	630,990.44	427,448.84
	=====	=====
 LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Salaries Payable	2,460.40	4,074.08
Accounts Payable - Trade	64,197.67	97,363.01
- Indirect Costs	0.00	0.00
Accrued Compensated Absences	7,175.45	7,729.76
Interest Payable	3,837.42	585.36
Contracts Payable (Note 5)	98,840.71	27,577.78
	-----	-----
Total Current Liabilities	176,511.65	137,329.99
 LONG-TERM LIABILITIES		
Accrued Compensated Absences	2,624.21	2,098.53
Contracts Payable (Note 5)	192,345.70	60,226.65
	-----	-----
Total Long-Term Liabilities	194,969.91	62,325.18
	-----	-----
TOTAL LIABILITIES -	371,481.56	199,655.17
 FUND EQUITY		
Contribution from the General Fund (Note 7)	134,000.00	134,000.00
Retained Earnings	125,508.88	93,793.67
	-----	-----
Total Fund Equity	259,508.88	227,793.67
	-----	-----
TOTAL LIABILITIES & FUND EQUITY	630,990.44	427,448.84
	=====	=====

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

	FY88		FY87	
	QUARTER ENDED 06/30/88	Y-T-D	QUARTER ENDED 06/30/87	Y-T-D
OPERATING REVENUE				
Sales	50,351.37	235,243.20	42,970.46	142,957.11
OPERATING EXPENSES				
Salaries & Benefits	19,742.70	77,012.84	18,710.37	75,801.60
Rent	1,422.57	5,690.28	1,538.55	6,154.20
Repairs & Maintenance	(5,862.76)	18,986.76	17,014.70	44,436.00
Printing	318.00	1,176.55	178.80	405.62
Purchased & Professional Services	0.00	37.50	37.50	312.50
Data Processing	0.00	493.59	0.00	0.00
Communications	169.73	473.44	113.63	383.64
Travel	220.00	256.00	0.00	274.11
Conference Fees	0.00	0.00	0.00	0.00
Supplies & Parts	15,215.93	81,535.39	10,244.00	13,039.33
Interest	12,284.47	16,930.38	1,796.48	8,661.38
Depreciation	12,995.70	53,579.20	19,703.35	52,602.97
Indirect Costs (Note 3)	3,609.00	14,436.00	2,260.00	9,040.00
Total Operating Expense	60,115.34	270,607.93	71,597.38	211,111.35
OPERATING INCOME (LOSS)	(9,763.97)	(35,364.73)	(28,626.92)	(68,154.24)
NON-OPERATING INCOME				
Rebates	0.00	0.00	0.00	0.00
Gain (Loss) on Sale of Fixed Assets	23,184.89	67,079.94	20,545.93	69,982.12
Total Non-Operating Income	23,184.89	67,079.94	20,545.93	69,982.12
NET INCOME	13,420.92	31,715.21	(8,080.99)	1,827.88
Retained Earnings, Beginning of Period	112,087.96	93,793.67	101,874.66	91,965.79
Retained Earnings, End of Period	125,508.88	125,508.88	93,793.67	93,793.67
	=====	=====	=====	=====

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

	FY88		FINAL FY87	
	QUARTER ENDED 06/30/88	Y-T-D	QUARTER ENDED 06/30/87	Y-T-D
CASH PROVIDED:				
From Operations:				
Net Income (Loss)	13,420.92	31,715.21	(8,080.99)	1,827.88
Items Added To (Deducted From) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	(13,985.14)	(7,559.64)	(42,878.88)	(34,365.72)
Due From Vendor	0.00	22,500.00	0.00	(22,500.00)
Increase (Decrease) in Current Liabilities:				
Salaries Payable	(1,004.43)	(1,613.68)	1,358.01	1,086.57
Accounts Payable - Trade	136.01	(33,165.34)	16,925.24	81,279.91
- Indirect Costs	(3,609.00)	0.00	0.00	0.00
Accrued Compensated Absences	(1,261.52)	(554.31)	429.41	4,020.52
Interest Payable	3,377.64	3,252.06	(40.22)	(188.19)
Loans Payable	0.00	0.00	0.00	(7,408.00)
Contract Payable	71,906.43	71,262.93	481.28	(7,808.54)
Depreciation	12,995.70	53,579.20	19,703.35	52,602.97
Losses (Gains) on Fixed Asset Sales	(23,184.89)	(67,079.94)	(20,545.93)	(69,982.12)
Accrued Compensated Absences - L.T.	259.79	525.68	177.26	2,098.53
Total Items Added (Deducted)	45,630.59	41,146.96	(24,390.48)	(1,164.07)
Total Cash Provided From Operations	59,051.51	72,862.17	(32,471.47)	663.8
OTHER CASH PROVIDED:				
Proceeds from the Sale of Fixed Assets	73,766.47	309,094.45	132,808.96	438,008.41
Installment Contracts	0.00	248,945.00	0.00	107,455.00
Reduction of Non-Current Receivables	3,818.93	27,547.78	3,592.92	16,527.04
Expensing of Assets <\$ Cut-Off	1,376.99	1,376.99	1,457.42	1,457.42
Total Other Cash Provided	78,962.39	586,964.22	137,859.30	563,447.87
Total Cash Provided	138,013.90	659,826.39	105,387.83	564,111.68
CASH APPLIED:				
Non-Current Receivables	0.00	25,448.08	0.00	3,706.00
Investment in Fixed Assets	19,869.40	375,444.33	99,567.17	430,282.17
Retirement of Long-Term Liabilities	98,632.23	116,825.95	6,514.15	127,892.17
Total Cash Applied	118,501.63	517,718.36	106,081.32	561,880.34
Net Increase (Decrease) in Cash	19,512.27	142,108.03	(693.49)	2,231.34
Cash, Beginning of Period	271,056.13	148,460.37	149,153.86	146,229.03
Cash, End of Period	290,568.40	290,568.40	148,460.37	148,460.37

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 month)

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 Corporation as a promotional bonus.

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 FY88 EER purchased Fixed Assets with a value of \$375,444.33 and disposed of assets with a historical cost of \$286,177.50 and accumulated depreciation of \$42,786.00.

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. During FY8, additional machines were acquired at a cost of \$248,945.00.

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 16.848.

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


DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : June 6, 1988

TO : Sandra J. Hale, Commissioner
Department of Administration

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

PHONE : 296-5188

SUBJECT : F.Y. 1989 Rate Package for Electronic Equipment Rental

The following rates are approved for fiscal year 1989:

<u>Typewriters</u>	<u>Monthly Rate</u>
Category 1 - Memory up to 946 characters	\$ 30.00
Category 2 - Memory up to 3K	45.00
Category 3 - Memory up to 8K	50.00
Category 4 - Memory up to 32K	55.00
Category 5 - Basic memory of 16K. Additional memory can be added up to 64 K	60.00
Category 6 - Internal memory plus one 5 1/4" floppy disk drive and display	105.00
Category 7 - Internal memory plus one 3 1/2" floppy disk drive and display	125.00
Category 8 - Internal memory plus two floppy disk drive and a CRT	150.00

<u>Laser Printers</u>	<u>Monthly Rate</u>
Category 1 - Memory 1 megabyte, 36 internal type fonts and 7 printer emulations	\$140.00
Category 2 - Memory 1 1/2 megabytes, 36 internal type fonts and 6 printer emulations	170.00
Category 3 - Memory 512K, 2 internal type fonts, 2 printer emulations, can be upgraded and accessories are available	170.00

<u>Computers</u>	<u>Monthly Rate</u>
Desktop	\$190.00
Portable	100.00
Resale	30% Markup

These rates are approved to become effective July 1, 1988.

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
MATERIALS TRANSFER

Services Provided

Materials Transfer provides delivery services for the State Printer, Computer Services, Central Stores and Central Mail on a regular basis. It also provides moving services to other state agencies for office moves, deliveries to and from the record center and other necessary movement of supplies and equipment in the Capitol complex area.

FMC 74-4 Allowable Cost Standard

"Costs incurred for freight, cartage express, postage and other transportation costs relating either to goods purchased, delivered or moved from one location to another 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
MATERIALS TRANSFER SERVICES
BALANCE SHEET

FINAL

	JUNE 30,	
	1988	1987
ASSETS		
CURRENT ASSETS		
Cash	29,393	55,806
Accounts Receivable	51,015	33,592
Gasoline Inventory	0	2,869
Prepaid Expense	0	0
Due from other Funds	0	0
	-----	-----
Total Current Assets	80,408	92,267
NON-CURRENT ASSETS		
Fixed Assets	187,860	172,200
Less: Accumulated Depreciation	(103,287)	(90,442)
	-----	-----
Total Non-Current Assets	84,573	81,758
	-----	-----
TOTAL ASSETS	164,981	174,025
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	10,732	3,852
Salaries Payable	8,041	15,338
Due to the General Fund	0	4,868
Loans Payable	6,341	7,915
Compensated Absences	16,709	13,549
Due to Other Funds	5,962	19,669
Master Lease	4,057	5,863
	-----	-----
Total Current Liabilities	51,842	71,054
LONG-TERM LIABILITIES		
Loans Payable	11,655	17,999
Compensated Absences	4,510	0
Master Lease	10,673	14,419
	-----	-----
Total Long-Term Liabilities	26,838	32,418
	-----	-----
Total Liabilities	78,680	103,472
FUND EQUITY		
Contributions from the General Fund	60,333	60,333
Retained Earnings	25,968	10,220
	-----	-----
Total Fund Equity	86,301	70,553
	-----	-----
TOTAL LIABILITIES & FUND EQUITY	164,981	174,025
	=====	=====

STATE OF MINNESOTA
MATERIALS TRANSFER SERVICES
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

FINAL

	FY88		FY87	
	QUARTER ENDED 6/30/88	Y-T-D	QUARTER ENDED 6/30/87	Y-T-D
OPERATING REVENUE				
Gross Sales	87,470	408,283	77,853	303,608
OPERATING EXPENSES				
Salaries & Benefits	69,194	281,158	61,632	240,244
Rents	1,982	7,154	1,724	6,895
Repairs	3,195	4,745	3,346	6,685
Vehicle Insurance	1,045	1,878	(275)	1,269
Printing	0	0	165	165
Purchased Services	2,170	21,728	213	633
Communications	43	148	34	151
Travel	0	0	20	20
Claims/Fines/Fees	0	133	0	90
Supplies	1,229	10,735	1,390	6,857
Fuel	2,655	12,132	2,509	9,593
Indirect Costs	4,708	18,832	4,868	19,471
Division Overhead	4,427	13,586	4,172	15,515
Depreciation	5,176	20,310	4,674	14,856
Total Operating Expense	95,824	392,539	84,472	322,444
OPERATING INCOME (LOSS)	(8,354)	15,744	(6,619)	(18,836)
NON-OPERATING INCOME				
Miscellaneous	681	4	127	127
NET INCOME (LOSS)	(7,673)	15,748	(6,492)	(18,709)
RETAINED EARNINGS, BEGINNING OF PERIOD	33,641	10,220	16,712	28,929
ADJUSTMENT TO RETAINED EARNINGS	0	0	0	0
RETAINED EARNINGS, END OF PERIOD	25,968	25,968	10,220	10,220

STATE OF MINNESOTA
MATERIALS TRANSFER SERVICES
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR 88, 4TH QUARTER

FINAL

CASH PROVIDED	4TH QTR	Y-T-D
From Operations:		
Net Income (Loss)	(7,673)	15,748
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	311	(17,423)
Due From Other Funds	0	0
Inventories	1,430	2,869
Other Current Assets	277	0
Increase (Decrease) in Current Liabilities:		
Accounts Payable	(3,773)	(577)
Accrued Compensated Absences	(1,425)	3,160
Payable to Other Funds	(40,007)	(18,403)
Deferred Revenue	0	0
Depreciation and Amortization	5,176	20,310
Cumulative Effect of Compensated Absences	157	4,510
Losses (Gains) on Fixed Asset Sales	0	0
Total Items Added (Deducted)	(37,854)	(5,554)
Total Cash Provided From Operations	(45,527)	10,194
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	(45,527)	10,194
CASH APPLIED:		
Investments in Fixed Assets	0	23,125
Reduction of Indebtedness (Long-Term)	3,172	7,930
Other Cash Applied	1,940	5,552
TOTAL CASH APPLIED	5,112	36,607
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	(50,639)	(26,413)
CASH AND INVESTMENTS, BEGINNING OF PERIOD	80,032	55,806
CASH AND INVESTMENTS, YEAR-TO-DATE	29,393	29,393

STATE OF MINNESOTA
MATERIALS TRANSFER SERVICES
FOOTNOTES TO 4TH QUARTER FINANCIAL STATEMENT
FY88

FINAL

Note 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Materials Transfer Service utilizes full accrual accounting.

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

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

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

Indirect costs are allocated by the Department of Finance for General Fund Services to Materials Transfer Service. These costs were \$18,832 per year.

Note 2. LEGISLATION AFFECTING MATERIALS TRANSFER SERVICE:

Materials Transfer Service derives operating authority from Minnesota Statutes M.S. 168.48.

Minnesota Laws of 1979, Chapter 333, Section 56, Subdivision 1(a), restricts Materials Transfer Service contribution from the General Fund at \$46,000, effective July 1, 1979. Moving Services was established FY82 as a revolving fund activity and all assets pertaining to this activity were considered as a contribution from General Fund at book value amount of \$14,333.

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

Note 3. ACCRUED COMPENSATED ABSENCES:

Accrued Compensated Absences is shown as an adjustment to Salary and Benefits.

Note 4. LEASES:

In Fiscal 1987 Materials Transfer acquired two trucks under the State of Minnesota lease program in the amount of \$20,282. 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 net minimum lease payment as of June 30, 1987.

MASTER LEASE PAYMENTS

Fiscal Year Ending	
1989	\$4977.69
1990	\$5088.06
1991	\$5027.19
1992	\$2480.57
<hr/>	
Total Minimum Payments	\$17,573.51
Less: Amt. Representing Interest	\$2,182.58
<hr/>	
Present Value of Net Minimum Payments	\$15,390.93

Note 5. FIXED ASSETS:

Changes in Fixed Assets were purchases of \$23,125 less trade in at bookvalue of \$7,465 . Fixed Assets consist of operating equipment only.

STATE OF MINNESOTA

Office Memorandum

DEPARTMENT : of Finance

DATE : June 15, 1988

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

PHONE : 6-5190

SUBJECT : 1989 Rate Package Materials Transfer

The following rates are approved to become effective July 1, 1988:

<u>Description</u>	<u>Rate</u>
Movers - Regular	\$26.50 hr.
Movers - Premium	32.00 hr.
Mail	17.65 hr.
Central Stores/Duplication	22.00 hr.
Set Up/Take Down - Rotunda	15.40 hr.
Chair Rental	.50 each
Table Rental	4.50 each
Podium with Public Access System	30.00 each
Riser (4' x 8')	20.00 each
Coat Racks (5')	5.00 each

cc: Brian Roherty
Mike Rajacich
Jeff Zlonis
James Pederson
Don Klein
Bart Nelson

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
MICROGRAPHICS

Services Provided

The Micrographics Services 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 the 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, 1988

FINAL

	FY8	FY7
ASSETS		
CURRENT ASSETS		
Cash	9,206	57,678
Accounts Receivable	63,949	54,611
Inventories	29,326	23,257
Bond Issuance (Master Lease Prog. (MLP))	451	451
Less: Accumulated Amortization	(158)	(85)
Due from Other Funds	0	0
Total Current Assets	102,774	135,912
NON-CURRENT ASSETS		
Fixed Assets	249,284	249,581
Less: Accumulated Depreciation	(218,921)	(202,349)
Total Non-Current Assets	30,363	47,232
TOTAL ASSETS	133,137	183,144
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	8,618	15,507
Salaries Payable	14,904	19,910
Accrued Compensated Absences	18,379	16,178
Due to Other Funds	0	9,594
Customer Deposits	337	0
Loans Payable to General Fund	5,526	3,707
Revenue Bonds Payable (MLP)	3,709	3,308
Accrued Interest (MLP)	70	491
Total Current Liabilities	51,543	68,295
NON-CURRENT LIABILITIES		
Loans Payable to General Fund	1,154	9,409
Accrued Compensated Absences	0	407
Revenue Bonds Payable (MLP)	8,221	12,131
Total Non-Current Liabilities	9,375	21,947
Total Liabilities	60,918	90,242
FUND EQUITY		
Contributions from General Fund	111,000	111,000
Retained Earnings	(38,781)	(18,098)
Total Fund Equity	72,219	92,902
TOTAL LIABILITIES & FUND EQUITY	133,137	183,144
	=====	=====

STATE OF MINNESOTA

FINAL

MICROGRAPHICS

STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

For the period July 1, 1987, through June 30, 1988

	FY8		FY7	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING REVENUE				
Gross Sales	167,939	559,548	126,717	510,192
Less: Cost of Goods Sold	16,876	49,118	12,045	51,888
Gross Margin	151,063	510,430	114,672	458,304
OPERATING EXPENSES				
Salaries & Benefits	102,342	376,602	80,526	380,854
Rent	9,672	40,029	9,569	39,151
Repairs	13,043	43,664	19,674	48,695
Printing & Advertising	1,134	3,152	1,172	1,502
Data Processing	446	1,777	964	1,666
Purchased Services	4,707	6,989	2,014	4,721
Communications	691	2,118	383	1,855
Travel & Fees	978	1,590	803	1,201
Supplies, Materials & Misc. Expenses	(275)	3,248	5,753	6,878
SWA Indirect Cost	8,844	35,376	9,594	38,376
Depreciation	4,143	16,572	4,772	19,085
Interest Expense (MLP)	124	903	246	1,141
Bond Issuance Costs (MLP)	18	73	19	85
Total Operating Expenses	145,867	532,093	135,489	545,210
OPERATING INCOME (LOSS)	5,196	(21,663)	(20,817)	(86,906)
NON-OPERATING REVENUE (EXPENSE)				
Miscellaneous	0	0	0	352
Interest Revenue (MLP)	212	980	290	1,046
Total Non-Operating Revenue (Expense)	212	980	290	1,398
NET INCOME (LOSS)	5,408	(20,683)	(20,527)	(85,508)
RETAINED EARNINGS, BEGINNING OF PERIOD	(44,189)	(18,098)	2,429	67,410
RETAINED EARNINGS, END OF PERIOD	(38,781)	(38,781)	(18,098)	(18,098)

STATE OF MINNESOTA
MICROGRAPHICS
STATEMENT OF CHANGES IN FINANCIAL POSITION
For the period July 1, 1987, through June 30, 1988

FINAL

	FY8		FY7	
	QUARTER	Y-T-D	QUARTER	Y-T-D
CASH PROVIDED				
From Operations:				
Net Income (Loss)	5,408	(20,683)	(20,527)	(85,508)
Addition to (Deduct from) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	(15,191)	(13,391)	2,109	9,444
Inventories	2,571	(6,069)	317	4,040
Due From Other Funds	0	0	0	0
Bond Issuance (MLP)	18	73	19	(366)
Increase (Decrease) in Current Liabilities				
Accounts Payable	8,845	(2,836)	12,507	5,160
Salaries Payable	(2,114)	(5,006)	3,967	(1,320)
Accrued Compensated Absences	855	2,201	(711)	(1,564)
Accrued Interest (MLP)	(255)	(21)	(352)	91
Due to Other Funds	0	(9,594)	9,594	9,594
Customer Deposits	0	337	(337)	(1,972)
Depreciation	4,143	16,572	4,772	19,085
Loss (Gain) on Sales of Fixed Assets	0	0	0	0
Other	0	297	136	136
Accrued Compensated Absences L-T	0	(407)	38	0
Total Items Added (Deducted)	(1,128)	(17,844)	32,059	42,328
Total Cash Provided From Operations	4,280	(38,527)	11,532	(43,180)
TOTAL CASH PROVIDED	4,280	(38,527)	11,532	(43,180)
CASH APPLIED				
Reduction of General Fund Advances	1,609	6,436	1,610	6,437
Repayment of Revenue Bonds (MLP)	1,805	3,509	1,704	2,857
TOTAL CASH APPLIED	3,414	9,945	3,314	9,294
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	866	(48,472)	8,218	(52,474)
CASH AND INVESTMENTS, BEGINNING OF PERIOD	8,340	57,678	49,460	110,152
CASH AND INVESTMENTS, END OF PERIOD	9,206	9,206	57,678	57,678

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Micrographics utilizes full accrual accounting. Billing for services is reported with the point of service performed recognized as the billing date.

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

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 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	31,897	23,257
Purchases	14,305	55,187
Goods Available for Sale	46,202	78,444
Less: Ending Inventory	29,326	29,326
Cost of Goods Sold	16,876	49,118
	=====	=====

4. FIXED ASSETS:


Expensed a cabinet: \$297.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : June 6, 1988

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

PHONE : 296-5188

SUBJECT : F.Y. 1989 Rate Package Micrographic Services

The following rates are approved for fiscal year 1989:

	<u>Rate</u>
Cameras	\$35.00
Step and Repeat Camera	66.00
Jacket Loading	
Processing	
a. 16 mm Regular	6.10
b. 16 mm Thin	7.50
c. 35 mm	7.50
d. 105 mm	1.65
Duplicating	
Fiche	.23
Rolls - 16 mm Regular	5.25
16 mm Thin	8.00
35 mm	7.00
I/O Handling Labeling and Retrieval	35.00
Paper Prints	.95
Shredding	35.00
Cartridge Loading (Including Cartridge)	5.00
Document preparation	35.00
Archival Testing	35.00
Supplies Used and Resold	32% of Markup

These rates are approved to become effective July 1, 1988.

cc: Brian Roherty
Mike Rajacich
Dick Kelly
Judy Pinke
Don Klein
Bart Nelson

EBRN008t

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
RISK MANAGEMENT DIVISION

Services Provided

Risk Management provides competitive auto liability rates through the Risk Management Fund. Losses are adjusted by a professional loss adjusting firm under contract with the state.

FMC 74-4 Allowable Cost Standard

Contributions to a reserve for a self insurance program approved by the federal grantor agency are allowable to the extent that the type of coverage, extent of coverage and the rates and premiums would have been allowed had insurance been purchased to cover the risk.

How Rates are Computed

The premium charge per vehicle is based upon actuarial projection utilizing paid loss development and expenses to administer the program, including loss adjusting, claims related expenses and special assessments. The most recent competitive bid from the commercial insurance market indicated an average cost per vehicle of approximately \$148, and the fund is providing the coverage for \$120 per vehicle.

STATE OF MINNESOTA
RISK MANAGEMENT - INTERNAL SERVICES FUND
STATEMENT OF FINANCIAL POSITION
JUNE 30, 1988

	FINAL	
	FY8	FY7
ASSETS		
CURRENT ASSETS		
Cash	1,109,162.09	406,726.38
Accounts Receivable	5,202.36	4,302.00
Prepaid Expenses	440.00	0.00
	-----	-----
Total Current Assets	1,114,804.45	411,028.38
NON-CURRENT ASSETS		
Fixed Assets (Note 1)	4,661.80	0.00
Less: Accumulated Depreciation	(77.70)	0.00
	-----	-----
Total Non-Current Assets	4,584.10	0.00
	-----	-----
TOTAL ASSETS	1,119,388.55	411,028.38
	=====	=====
LIABILITIES AND FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	4,017.50	21,585.00
Claims Payable	293,424.68	8,873.94
Deferred Revenue	0.00	0.00
	-----	-----
Total Current Liabilities	297,442.18	30,458.94
	-----	-----
Total Liabilities	297,442.18	30,458.94
FUND EQUITY		
Retained Earnings	0.00	0.00
Reserved Retained Earnings (Note 4)	821,946.37	380,569.44
	-----	-----
Total Fund Equity	821,946.37	380,569.44
	-----	-----
TOTAL LIABILITIES AND FUND EQUITY	1,119,388.55	411,028.38
	=====	=====

STATE OF MINNESOTA
RISK MANAGEMENT - INTERNAL SERVICES FUND
STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS
FOR YEAR ENDED JUNE 30, 1988

	FINAL	
	FY8	FY7
OPERATING REVENUE		
Insurance Premiums-Automobile	888,151.80	458,984.00
Insurance Premiums-Other	9,912.00	0.00
Insurance Premiums-Billback	55,173.95	0.00
Interest Earnings	84,449.55	15,688.90
	-----	-----
Total Operating Revenue	1,037,687.30	474,672.90
OPERATING EXPENSES		
Claims	485,527.67	54,897.28
Professional Services - Adjuster	43,393.14	21,585.00
Fees	9,177.00	17,621.18
Data Processing	2,542.36	0.00
Insurance Premiums-Billback	55,173.95	0.00
Printing	418.55	0.00
Indirect Costs	0.00	0.00
Depreciation	77.70	0.00
	-----	-----
Total Operating Expenses	596,310.37	94,103.46
	-----	-----
OPERATING INCOME (LOSS)	441,376.93	380,569.44
	-----	-----
NET INCOME (LOSS)	441,376.93	380,569.44
Reserved Retained Earnings - Beginning of Period	380,569.44	0.00
	-----	-----
Reserved Retained Earnings - End of Period	821,946.37	380,569.44
	=====	=====

STATE OF MINNESOTA
RISK MANAGEMENT - INTERNAL SERVICES FUND
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR YEAR ENDED JUNE 30, 1988

FINAL

	FY8	FY7
CASH PROVIDED		
From Operations:		
Net Income (Loss)	441,376.93	380,569.44
Items Added to (Deducted from) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	(900.36)	(4,302.00)
Prepaid Expenses	(440.00)	0.00
Increase (Decrease) in Current Liabilities:		
Accounts Payable	(17,567.50)	8,873.94
Claims Payable	284,550.74	21,585.00
Deferred Revenue	0.00	0.00
Depreciation	77.70	0.00
Total Items Added (Deducted)	707,097.51	406,726.38
Other Cash Provided:	0.00	0.00
TOTAL CASH PROVIDED	707,097.51	406,726.38
CASH APPLIED		
Investments in Fixed Assets	4,661.80	0.00
TOTAL CASH APPLIED	4,661.80	0.00
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	702,435.71	406,726.38
CASH AND INVESTMENTS, BEGINNING OF PERIOD	406,726.38	0.00
CASH AND INVESTMENTS, END OF PERIOD	1,109,162.09	406,726.38

STATE OF MINNESOTA
RISK MANAGEMENT - INTERNAL SERVICES FUND
FOOTNOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

The fund provides primarily automobile liability insurance to state agencies. Insurance coverage coincides with the fiscal year; revenue is recognized over the period of coverage. Coverage was first issued beginning January 1, 1987. The fund also provides some other types of self-insurance, such as DNR firearms training liability insurance. The fund also purchases commercial insurance at state agencies' request and bills those agencies at cost; these revenues and expenses are referred to as "Billback".

Expenses are based on data received from the Statewide Accounting System and from subsidiary records.

The fund owns fixed assets consisting of computer equipment which is depreciated on a straight-line basis over five years with no salvage value.

Salaries and most administrative costs are funded by General Fund appropriation.

2. LEGISLATION AFFECTING RISK MANAGEMENT INTERNAL SERVICES FUND:

The Risk Management Internal Services Fund was created by Minnesota Laws 1986, Chapter 455, Section 3.

3. The cash balance includes \$7,182.84 interest earned within the period but not credited to the fund until later.

4. Reserved Retained Earnings covers claims incurred but not reported.

5. This financial statement includes claims information known as of August 30, 1988 for claims incurred prior to July 1, 1988.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : June 8, 1988

TO : Sandra J. Hale, Commissioner
Department of Administration

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

PHONE : 296-5188

SUBJECT : F.Y. 1989 Rate Package - Risk Management



The following rate is approved for automobile insurance coverage during fiscal year 1989:

Premium rate per vehicle - \$120.00

These rates are approved to become effective July 1, 1988.

cc: Brian Roherty
Mike Rajacich
Jeff Zlonis
Richard Diercks
Don Klein
Bart Nelson

TLBJR969.t

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
STATE PRINTER

Services Provided

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

FMC 74-4 Allowable Cost Standard

"Costs for printing 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 the 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, 1988

FINAL

	FY88	FY87
ASSETS		
CURRENT ASSETS		
Cash	237,050	227,128
Invested Treasurer's Cash	354	481
Accounts Receivable	906,275	394,035
Unbilled Accounts Receivable	56,512	0
Inventories - Raw Materials	101,841	85,673
- WIP	33,511	34,238
Due from Jobs & Training	3,862	7,398
Due from the General Fund	0	5,371
Bond Issuance	3,868	2,429
Due from Vendor	9,750	0
Total Current Assets	1,353,023	756,753
NON-CURRENT ASSETS		
Equipment, Furniture and Fixtures	1,208,043	1,237,854
Less: Accumulated Depreciation	(815,557)	(793,782)
Building Improvements	40,810	40,810
Less: Accumulated Depreciation	(20,606)	(16,877)
Total Non-Current Assets	412,690	468,005
TOTAL ASSETS	1,765,713	1,224,758
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable	457,312	136,906
Due to Other Funds	47,181	223,870
Salaries Payable	56,993	121,523
Contract Payable	12,172	25,844
Accrued Compensated Absences Payable	75,715	67,745
Loans Payable - General Fund	32,645	57,057
Accrued Interest - Revenue Bonds	745	499
Revenue Bonds Payable	38,658	22,974
Credit Memos Outstanding	3,267	0
Total Current Liabilities	724,688	656,418
NON-CURRENT LIABILITIES		
Loans Payable - General Fund	77,383	110,027
Loans Payable - Other Funds	400,000	0
Contract Payable	0	10,196
Accrued Compensated Absences Payable	32,641	28,033
Revenue Bonds Payable	104,714	64,993
Total Non-Current Liabilities	614,738	213,249
Total Liabilities	1,339,426	869,667
FUND EQUITY		
Contributions from the General Fund	573,000	573,000
Retained Earnings	(146,713)	(217,909)
Total Fund Equity	426,287	355,091
TOTAL LIABILITIES & FUND EQUITY	1,765,713	1,224,758
	=====	=====

STATE OF MINNESOTA

PRINTER

STATEMENT OF REVENUES, EXPENSES & CHANGES IN RETAINED EARNINGS

For the period July 1, 1987, through June 30, 1988

	FY88		FY87	
	QUARTER	Y-T-D	QUARTER	Y-T-D
OPERATING INCOME				
Sales	1,230,058	4,684,767	987,683	3,635,919
Miscellaneous Sales	0	200	0	0
Less: Returns and Refunds	3,267	3,267	0	0
Less: Cost of Goods Produced	1,092,341	4,045,189	838,462	3,002,340
Gross Margin	134,450	636,511	149,221	633,579
OPERATING EXPENSES				
Salaries and Benefits	67,912	279,530	93,722	243,763
Advertisement	353	1,154	467	1,738
Rent	6,384	28,103	3,093	24,754
Repairs	2,175	9,893	2,736	7,358
Insurance	0	105	0	0
Printing	238	2,110	427	2,016
Data Processing	908	2,873	3,379	2,941
Purchased Services & Consulting	12,307	12,509	33	(647)
Communications	2,135	7,561	1,543	7,007
Travel & Fees	1,298	5,882	1,152	3,297
Supplies	6,640	11,435	3,611	11,791
Indirect Cost	47,181	188,726	52,900	223,870
Depreciation	1,078	12,423	5,805	21,470
Interest	1,844	8,504	2,345	9,997
Bond Issuance	326	635	301	593
Uncollectable Accounts	0	0	0	0
Total Operating Expenses	150,779	571,443	171,514	559,948
OPERATING INCOME (LOSS)	(16,329)	65,068	(22,293)	73,631
NON-OPERATING REVENUE (EXPENSE)				
Rent Revenue	3,863	15,447	7,398	29,591
Gain (Loss) on Sale of Equipment	187	187	0	0
Maintenance	(2,797)	(11,443)	(2,609)	(11,678)
Depreciation	(804)	(3,216)	(3,306)	(16,974)
Investment Revenue - Revenue Bonds	1,130	5,153	1,625	6,276
Total Non-Operating Revenue (Expense)	1,579	6,128	3,108	7,215
NET INCOME (LOSS)	(14,750)	71,196	(19,185)	80,846
RETAINED EARNINGS, BEGINNING OF PERIOD	(131,963)	(217,909)	(71,422)	(171,453)
Prior Period Adjustment	0	0	(127,302)	(127,302)
Retained Earnings, Beginning of Period, as Restated	(131,963)	(217,909)	(198,724)	(298,755)
RETAINED EARNINGS, END OF PERIOD	(146,713)	(146,713)	(217,909)	(217,909)

STATE OF MINNESOTA
 PRINTER
 COMPARATIVE STATEMENT OF COST OF GOODS PRODUCED
 For the period July 1, 1987, through June 30, 1988

	FY88		FY87	
	QUARTER	Y-T-D	QUARTER	Y-T-D
COST OF GOODS PRODUCED				
Salaries & Benefits	339,841	1,266,330	298,693	1,158,538
Rent	33,815	120,922	24,158	80,950
Repairs	41,718	159,536	35,457	139,909
Printing (Overload)	359,391	1,372,285	185,455	699,763
Data Processing	0	(703)	40	40
Purchased Services & Consulting	4,839	80,481	12,386	44,683
Communication & Freight	8,183	40,357	10,528	40,029
Travel & Fees	2,533	9,118	2,906	6,070
Supplies	178,527	892,619	191,884	708,830
Change in Inventories	86,157	(15,441)	46,738	10,117
Depreciation	37,337	119,685	30,217	113,411
Interest	0	0	0	0
	-----	-----	-----	-----
Total Cost of Goods Produced	1,092,341	4,045,189	838,462	3,002,340
	=====	=====	=====	=====

STATE OF MINNESOTA

FINAL

PRINTER

COMPARATIVE STATEMENT OF CHANGES IN FINANCIAL POSITION

For the period July 1, 1987, through June 30, 1988

	FY88		FY87	
	QUARTER	Y-T-D	QUARTER	Y-T-D
CASH PROVIDED				
From Operations:				
Net Income (Loss)	(14,750)	71,196	(19,185)	80,846
Addition (Deduct) Net Income:				
Decrease (Increase) in Current Assets:				
Accounts Receivable	(666,752)	(512,240)	243,470	(85,170)
Unbilled Accounts Receivable	457,191	(56,512)	0	0
Change in Inventories	86,157	(15,441)	46,738	10,117
Due from Other Funds	5,945	8,907	(8,807)	(6,619)
Bond Issuance	326	(1,439)	301	593
Due from Vendor	(9,750)	(9,750)	0	0
Increase (Decrease) in Current Liabilities:				
Accounts Payable	8,734	320,406	(44,723)	18,457
Salaries Payable	(8,769)	(64,530)	72,708	52,105
Accrued Compensated Absences	1,041	7,970	2,672	5,556
Accrued Interest - Revenue Bonds	(1,777)	246	(1,725)	(544)
Due to Other Funds	(209,234)	(176,689)	5,687	171,657
Credit Memos Outstanding	3,267	3,267	0	0
Depreciation	39,219	135,324	39,328	151,855
Loss (Gain) on Sales of Fixed Assets	(187)	(187)	0	0
Prior Period Adjustment	0	0	(127,302)	(127,302)
Accrued Compensated Absences L-T	1,154	4,608	(289)	1,654
Net Items Added (Deducted)	(293,435)	(356,060)	228,058	192,359
Total Cash Provided From Operations	(308,185)	(284,864)	208,873	273,205
OTHER CASH PROVIDED				
Loand from Other Funds	400,000	400,000	0	0
Revenue Bonds	0	78,380	0	0
Proceeds from Sale of Fixed Assets	9,750	9,750	0	0
Expensing of Fixed Assets < \$ Cut-Off	10,147	10,147	7,264	7,264
Total Other Cash Provided	419,897	498,277	7,264	7,264
TOTAL CASH PROVIDED	111,712	213,413	216,137	280,469
CASH APPLIED				
Investments in Fixed Assets	583	99,719	2,200	5,349
Reduction of Indebtedness	12,886	57,056	70,429	89,526
Reduction of Contract Payable	5,909	23,868	6,057	23,240
Building Improvements	0	0	0	0
Reduction of Revenue Bonds	11,790	22,975	10,883	21,463
Other Cash Applied	0	0	0	0
TOTAL CASH APPLIED	31,168	203,618	89,569	139,578
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	80,544	9,795	126,568	140,891
CASH AND INVESTMENTS, BEGINNING OF PERIOD	156,860	227,609	101,041	86,718
CASH AND INVESTMENTS, END OF PERIOD	237,404	237,404	227,609	227,609

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 \$76,037 for Worker's Compensation, \$8,545 for Unemployment Compensation.
5. During FY88 the printing activity acquired fixed assets at a cost of \$99,719 and retired, sold, expensed or traded-in assets with an historical cost of \$129,530 and accumulated depreciation of \$109,820.
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. Unbilled Accounts Receivable are estimated sales for which an invoice has not yet been generated.

DEPARTMENT : of Finance


STATE OF MINNESOTA

Office Memorandum

June 13, 1988

DATE :

TO : Sandra Hale, Commissioner
Department of Administration

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

PHONE : 296-5188

SUBJECT : F.Y. 1989 Rate Package Printing Services

The following rates for printing services are approved to become effective July 1, 1988:

<u>Service</u>	<u>Rate</u>
Shipping and Handling	Mark Up 35.5%
Overloads	Mark Up 10.0%
Xerox 1090	.042
Composition	43.00
Keylining	31.50
Film Processing	46.05
Platemaking	48.50
Small Press	42.35
Itek 2/C	51.30
Davidson Press	47.85
Appollo Press	51.50
Harris Press	48.25
Heidelberg 2/C	84.00
Collator	35.70
Folders/Cutters	30.80
Small Bindery	30.15
Handwork	29.10
Shrink Wrap	31.25
Xerox Copying	.06
Copy Centers	88.85
Minimum Charge on all 619 and 523 requisition	25.00
Premium Overtime Rate	15.0%

cc: Brian Roherty
Mike Rajacich
Richard Diercks
Jeff Zlonis
Don Klein
Bart Nelson

TLBJR971.t

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
STATE REGISTER AND PUBLIC DOCUMENTS

Services Provided

Public Documents provides for the sale and distribution of 400-500 state publications, administers the sale and distribution of all statutes and session laws, and maintains and reproduces copies of 3,500 original contour lake maps. The State Register publishes all agency rules and executive orders for the state of Minnesota. Adopted rules and executive orders must be published to have legal effect. The office also publishes notices of public hearings, the text of all proposed rules and any notices stage 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 the estimated costs of operating, plus/minus any prior years' income/loss.

STATE OF MINNESOTA
DOCUMENTS DIVISION
STATEMENT OF FINANCIAL POSITION
As of June 30, 1988

FINAL

	FY88	FY87
ASSETS		
CURRENT ASSETS		
Cash in State Treasury	620,254.85	540,024.14
Cash on Hand	7,185.00	11,225.76
Petty Cash	1,000.00	1,000.00
Accounts Receivable	18,306.24	31,274.79
Prepaid Supplies	3,502.43	1,595.77
Inventory - Resale	290,354.57	213,446.12
Inventory - Promotional	10,712.50	1,615.60
	-----	-----
Total Current Assets	951,315.59	800,182.18
NON-CURRENT ASSETS		
Building Improvements	28,583.87	28,583.87
Less: Accumulated Depreciation	(18,952.71)	(16,512.21)
Equipment, Furniture & Fixtures	156,695.05	150,402.13
Less: Accumulated Depreciation	(90,979.99)	(73,188.25)
	-----	-----
Total Non-Current Assets	75,346.22	89,285.54
	-----	-----
TOTAL ASSETS	1,026,661.81	889,467.72
	=====	=====
LIABILITIES & FUND EQUITY		
CURRENT LIABILITIES		
Accounts Payable - Trade	48,907.05	31,561.68
Accounts Payable - Consignment	9,035.69	11,046.32
Accounts Payable - Indirect	0.00	0.00
Salaries Payable	18,663.58	31,166.25
Accrued Compensated Absences	42,655.82	42,681.05
Deferred Revenue	130,245.58	82,317.14
	-----	-----
Total Liabilities	249,507.72	198,772.44
FUND EQUITY		
Retained Earnings	282,154.09	195,695.28
Contributions from the General Fund	495,000.00	495,000.00
	-----	-----
Total Fund Equity	777,154.09	690,695.28
	-----	-----
TOTAL LIABILITIES & FUND EQUITY	1,026,661.81	889,467.72
	=====	=====

STATE OF MINNESOTA
DOCUMENTS DIVISION
STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
For the Period July 1, 1987, Through June 30, 1988

FINAL

	FY88		FY87	
	Current Quarter	Year-To-Date	Current Quarter	Year-To-Date
OPERATING REVENUE				
Sales	424,877.60	1,635,304.17	578,136.70	1,625,492.11
Returns and Refunds	(5,779.65)	(19,148.29)	(6,638.42)	(21,000.83)
Net Sales	419,097.95	1,616,155.88	571,498.28	1,604,491.28
COST OF GOODS SOLD				
Cost of Goods Sold	157,330.56	568,851.03	315,049.60	644,182.36
Gross Margin	261,767.39	1,047,304.85	256,448.68	960,308.92
OPERATING EXPENSES				
Salaries & Benefits	139,334.78	542,197.15	130,848.93	480,640.77
Rent	11,387.82	42,271.76	8,940.63	33,919.86
Advertising	0.00	720.00	0.00	374.20
Repairs	1,594.57	7,160.89	1,197.72	8,256.17
Printing - Miscellaneous	12,073.66	43,860.93	9,017.09	31,869.28
Professional/Technical Services	0.00	0.00	0.00	(240.09)
Data Processing	6,848.50	15,795.50	3,975.00	20,351.39
Purchased Services	1,609.03	12,936.80	1,198.13	5,507.19
Postage	21,191.61	67,499.62	13,725.76	47,526.40
Telephone	3,322.87	9,635.72	2,526.28	7,951.84
Addressing/Inserting	1,021.65	3,475.25	284.60	2,375.05
Freight	11,994.81	39,384.67	8,927.63	27,700.33
Travel	1,251.17	5,821.66	294.60	3,798.03
Fees and Fixed Charges	829.00	4,102.76	881.00	1,964.49
Supplies	10,796.43	28,690.30	7,436.34	16,764.47
Depreciation	6,344.60	24,411.03	6,147.19	24,924.85
Indirect Costs	15,720.50	62,882.00	17,526.00	70,104.00
Total Operating Expense	245,321.00	910,846.04	212,926.90	783,788.23
OPERATING INCOME (LOSS)	16,446.39	136,458.81	43,521.78	176,520.69
NON-OPERATING INCOME				
Gain on Disposal of Assets	0.00	0.00	100.00	100.00
NET INCOME (LOSS)	16,446.39	136,458.81	43,621.78	176,620.69
Retained Earnings, Beginning of Period	315,707.70	195,695.28	152,073.50	44,074.59
Residual Equity Transfer	(50,000.00)	(50,000.00)	0.00	(25,000.00)
Retained Earnings, End of Period	282,154.09	282,154.09	195,695.28	195,695.28

STATE OF MINNESOTA
DOCUMENTS DIVISION
STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
For the Period July 1, 1987, Through June 30, 1988
Documents

FINAL

	FY88		FY87	
	Current Period	Year-To-Date	Current Period	Year-To-Date
OPERATING REVENUE				
Sales	358,041.81	1,360,268.56	510,693.73	1,371,296.14
Returns and Refunds	(5,519.65)	(18,628.29)	(6,638.42)	(21,000.83)
Net Sales	352,522.16	1,341,640.27	504,055.31	1,350,295.31
COST OF GOODS SOLD				
Cost of Goods Sold	124,358.46	429,167.02	283,596.68	523,971.46
Gross Margin	228,163.70	912,473.25	220,458.63	826,323.85
OPERATING EXPENSES				
Salaries & Benefits	121,718.37	473,684.25	114,879.47	421,142.07
Rent	9,106.58	32,935.52	6,932.58	26,214.88
Advertising	0.00	554.40	0.00	301.70
Repairs	1,278.19	5,614.63	922.25	6,609.11
Printing - Miscellaneous	11,475.91	42,820.69	8,902.39	29,318.57
Professional/Technical Services	0.00	0.00	0.00	(240.09)
Data Processing	6,848.50	15,795.50	3,975.00	20,351.39
Purchased Services	1,555.94	12,578.83	279.40	4,426.75
Postage	18,841.26	60,032.64	11,562.52	36,777.89
Telephone	2,558.61	7,419.51	1,945.23	6,122.93
Addressing/Inserting	1,021.65	3,475.25	232.60	1,993.60
Freight	11,994.81	39,384.67	8,927.63	27,700.33
Travel	963.40	4,482.69	226.84	2,924.49
Fees and Fixed Charges	638.33	3,159.12	678.37	1,512.66
Supplies	8,465.70	22,872.77	5,849.36	13,395.49
Depreciation	4,885.34	18,809.31	4,733.33	19,192.14
Indirect Costs	12,104.79	48,419.16	13,495.02	53,980.08
Total Operating Expense	213,457.38	792,038.94	183,541.99	671,723.99
OPERATING INCOME (LOSS)	14,706.32	120,434.31	36,916.64	154,599.86
NON-OPERATING INCOME				
Gain on Disposal of Assets	0.00	0.00	100.00	100.00
NET INCOME (LOSS)	14,706.32	120,434.31	37,016.64	154,699.86
Retained Earnings, Beginning of Period	300,691.95	194,963.96	157,947.32	65,264.10
Residual Equity Transfer	(50,000.00)	(50,000.00)	0.00	(25,000.00)
Retained Earnings, End of Period	265,398.27	265,398.27	194,963.96	194,963.96

STATE OF MINNESOTA
DOCUMENTS DIVISION
STATEMENT OF REVENUES, EXPENSES, & CHANGES IN RETAINED EARNINGS
For the Period July 1, 1987, Through June 30, 1988
State Register

FINAL

	FY88		FY87	
	Current Period	Year-To-Date	Current Period	Year-To-Date
OPERATING REVENUE				
Sales	66,835.79	275,035.61	67,442.97	254,195.97
Returns and Refunds	(260.00)	(520.00)	0.00	0.00
Net Sales	66,575.79	274,515.61	67,442.97	254,195.97
COST OF GOODS SOLD				
Cost of Goods Sold	32,972.10	139,684.01	31,452.92	120,210.90
Gross Margin	33,603.69	134,831.60	35,990.05	133,985.07
OPERATING EXPENSES				
Salaries & Benefits	17,616.41	68,512.90	15,969.46	59,498.70
Rent	2,281.24	9,336.24	2,008.05	7,704.98
Advertising	0.00	165.60	0.00	72.50
Repairs	316.38	1,546.26	275.47	1,647.06
Printing - Miscellaneous	597.75	1,040.24	114.70	2,550.71
Purchased Services	53.09	357.97	918.73	1,080.44
Postage	2,350.35	7,466.98	2,163.24	10,748.51
Telephone	764.26	2,216.21	581.05	1,828.91
Addressing/Inserting	0.00	0.00	52.00	381.45
Travel	287.77	1,338.97	67.76	873.54
Fees and Fixed Charges	190.67	943.64	202.63	451.83
Supplies	2,330.73	5,817.53	1,586.98	3,368.98
Depreciation	1,459.26	5,601.72	1,413.86	5,732.71
Indirect Costs	3,615.71	14,462.84	4,030.98	16,123.92
Total Operating Expense	31,863.62	118,807.10	29,384.91	112,064.24
OPERATING INCOME (LOSS)	1,740.07	16,024.50	6,605.14	21,920.83
NET INCOME (LOSS)	1,740.07	16,024.50	6,605.14	21,920.83
Retained Earnings, Beginning of Period	15,015.75	731.32	(5,873.82)	(21,189.51)
Retained Earnings, End of Period	16,755.82	16,755.82	731.32	731.32

STATE OF MINNESOTA
DOCUMENTS DIVISION
STATEMENT OF CHANGES IN FINANCIAL POSITION
As of June 30, 1988

FINAL

	FY88	
	Current Period	Year-To-Date
CASH PROVIDED:		
From Operations:		
Net Income (Loss)	16,446.39	136,458.81
Items Added to (Deducted From) Net Income:		
Decrease (Increase) in Current Assets:		
Accounts Receivable	(3,784.66)	12,968.55
Due from General Fund	0.00	0.00
Prepaid Supplies	(2,053.83)	(1,906.66)
Inventory	(31,664.46)	(86,005.35)
Increase (Decrease) in Current Liabilities:		
Salaries Payable	(5,776.55)	(12,502.67)
Accounts Payable - Trade	(55,348.18)	17,345.37
- Consignment	3,960.49	(2,010.63)
- Indirect Costs	(15,720.50)	0.00
Accrued Compensated Absences	(1,837.83)	(25.23)
Deferred Revenue	5,543.96	47,928.44
Depreciation	6,344.60	24,411.03
Losses (Gains) on Fixed Asset Sales	0.00	0.00
Total Items Added (Deducted)	(100,336.96)	202.85
Total Cash Provided from Operations	(83,890.57)	136,661.66
OTHER CASH PROVIDED:		
Proceeds from Sale of Fixed Assets	0.00	0.00
Expensing of Assets Under Cut-Off	1,274.91	1,274.91
Total Other Cash Provided	1,274.91	1,274.91
Total Cash Provided	(82,615.66)	137,936.57
CASH APPLIED:		
Investment in Fixed Assets	2,751.76	11,746.62
Residual Equity Transfer	50,000.00	50,000.00
Total Cash Applied	52,751.76	61,746.62
Net Increase (Decrease) in Cash	(135,367.42)	76,189.95
Cash, Beginning of Period	763,807.27	552,249.90
Cash, End of Period	628,439.85	628,439.85
	=====	=====

STATE OF MINNESOTA
DOCUMENTS DIVISION
FOOTNOTES TO FINANCIAL STATEMENT

FINAL

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, Housing Finance and other state departments.
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	36,421.12
Vested Severance Pay	6,234.70
Compensatory Time	0.00

Total	\$42,655.82

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. In FY88 an additional \$50,000 was given to the General Fund.
12. During FY88 the Documents Division acquired fixed assets at a cost of \$11,746.62 and sold, expensed or retired assets with an historical cost of \$5,453.70 and accumulated depreciation of \$4,178.79.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : June 2, 1988

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

PHONE : 296-5188

SUBJECT : Fiscal Year 1989 Rate Package State Register

The following rates are approved for fiscal year 1989 with the understanding that rates will be reduced further if the financial statements show that retained earnings are not being reduced after the first 6 months of operation.

Approved Rates

Subscriptions	\$130.00 per year
Billable Pages	\$ 78.00 per page

TLBJR967.T

cc: Brian Roherty
Stephen A. Ordahl
Dick Diercks
Mike Rajacich
Bart Nelson

STATE OF MINNESOTA
DEPARTMENT OF ADMINISTRATION
TELECOMMUNICATIONS

Services Provided

To provide state agencies with along 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.

BOBN514P

3-3-89

STATE OF MINNESOTA
TELECOMMUNICATIONS
BALANCE SHEET

FINAL-REV 10/31/88

JUNE 30,

1988

1987

ASSETS

CURRENT ASSETS

Cash	873,325	1,115,807
Accounts Receivable	1,106,785	733,772
Financing Leases Receivable	107,463	154,768
Deferred Bond Issuance Cost	4,693	4,693
Prepaid Expense	9,219	0
	-----	-----
Total Current Assets	2,101,485	2,009,040

NON-CURRENT ASSETS

Fixed Assets	846,131	526,917
Less: Accumulated Depreciation	(456,676)	(407,987)
Financing Leases Receivable	326,473	221,238
	-----	-----
Total Non-Current Assets	715,928	340,168

TOTAL ASSETS

2,817,413 2,349,208

=====

LIABILITIES & FUND EQUITY

CURRENT LIABILITIES

Accounts Payable	1,245,387	1,874,324
Salaries Payable	6,274	9,340
Compensated Absences	10,736	7,464
Due to the General Fund	0	0
Loans Payable	572,505	291,954
Deferred Revenue	0	5,175
Revenue Bonds Payable	162,060	37,659
	-----	-----
Total Current Liabilities	1,996,962	2,225,916

LONG-TERM LIABILITIES

Loans Payable	1,307,854	141,125
Revenue Bonds Payable	446,653	180,369
Compensated Absences	1,752	104
	-----	-----
Total Long-Term Liabilities	1,756,259	321,598

Total Liabilities

3,753,221 2,547,514

FUND EQUITY

Contributions from the General Fund	592,000	592,000
Retained Earnings	(1,527,808)	(790,306)
	-----	-----
Total Fund Equity	(935,808)	(198,306)

TOTAL LIABILITIES & FUND EQUITY

2,817,413 2,349,208

=====

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

FINAL-REV 10/31/88

	FY88		FY87	
	QUARTER ENDED 6/30/88	Y-T-D	QUARTER ENDED 6/30/87	Y-T-D
OPERATING REVENUE				
Gross Sales	1,699,206	6,053,671	1,028,568	3,878,943
Less: Cost of Goods Sold	2,052,876	6,310,968	1,234,715	4,542,053
Gross Margin	(353,670)	(257,297)	(206,147)	(663,110)
OPERATING EXPENSES				
Salaries & Benefits (Note 3)	56,458	210,950	41,312	157,910
Rents & Leases	4,102	16,408	12,279	50,466
Printing & Binding	0	0	0	0
Data Processing	9,324	41,487	12,507	55,439
Repairs	0	1,206	0	0
Supplies	0	14,371	15,058	23,485
Indirect Cost (Note 1)	19,319	77,277	17,073	68,292
Fees	0	40	0	20
Insurance	0	568	0	17
Billing Service	18,267	73,326	44,347	44,347
Amortization of Deferred Costs	0	0	659	659
Total Operating Expense	107,470	435,633	143,235	400,635
OPERATING INCOME (LOSS)	(461,140)	(692,930)	(349,382)	(1,063,745)
NON-OPERATING INCOME (EXPENSE)				
PBX Rental	9,701	48,429	25,584	102,348
PBX Depreciation	(12,172)	(48,689)	(25,799)	(103,206)
Miscellaneous	15,973	4,335	(505)	516
Total Non-Operating Income (Expense)	13,502	4,075	(720)	(342)
NET INCOME	(447,638)	(688,855)	(350,102)	(1,064,087)
RETAINED EARNINGS, BEGINNING OF PERIOD	(929,673)	(790,306)	(729,453)	382,544
ADJUSTMENT TO RETAINED EARNINGS	(150,497)	(48,647)	289,249	(108,763)
RETAINED EARNINGS, END OF PERIOD	(1,527,808)	(1,527,808)	(790,306)	(790,306)

STATE OF MINNESOTA
TELECOMMUNICATIONS
STATEMENT OF CHANGES IN FINANCIAL POSITION
FISCAL YEAR 88, 4TH QUARTER

FINAL-REV 10/31/88

CASH PROVIDED	4TH QTR	Y-T-D
From Operations:		
Net Income (Loss)	(447,638)	(688,855)
Items Added to (Deducted From) Net Income:	-----	-----
Decrease (Increase) in Current Assets:		
Accounts Receivable	(309,792)	(373,013)
Prepaid Expense	(2,305)	(9,219)
	-----	-----
Total Decrease (Increase) in Current Assets	(312,097)	(382,232)
Increase (Decrease) in Current Liabilities:		
Accounts Payable	749,303	(628,937)
Accrued Compensated Absences	2,854	3,272
Salaries Payable	(3,249)	(3,066)
Deferred Revenue	0	(5,175)
	-----	-----
Total Decrease (Increase) in Current Liabilities	748,908	(633,906)
Depreciation and Amortization	12,172	48,689
Amortization of Deferred Costs	0	0
Losses (Gains) on Fixed Asset Sales	0	0
Cummulative Effect of Compensated Absences	225	1,648
	-----	-----
Total Items Added (Deducted)	449,208	(965,801)
	-----	-----
Total Cash Provided From Operations	1,570	(1,654,656)
	-----	-----
OTHER CASH PROVIDED:		
Cash Advance	1,100,000	1,700,000
Proceeds from Bond Sales	101,801	561,266
Collection of Financing Leases Receivable	47,977	204,717
	-----	-----
Total Other Cash Provided	1,249,778	2,465,983
	-----	-----
TOTAL CASH PROVIDED	1,251,348	811,327
	-----	-----
CASH APPLIED:		
Investments in Fixed Assets	16,112	319,214
Investment in Financing Leases Receivable	98,153	262,647
Increased in Deferred Costs	0	0
Reduction of Advances from Other Funds	106,198	291,963
Repayment of Revenue Bond Principal	69,244	131,338
Prior Period Adjustment to Retained Earnings	150,497	48,647
Other Cash Applied	0	0
	-----	-----
TOTAL CASH APPLIED	440,204	1,053,809
	-----	-----
NET INCREASE (DECREASE) IN CASH AND INVESTMENTS	811,144	(242,482)
CASH AND INVESTMENTS, BEGINNING OF PERIOD	62,181	1,115,807
	-----	-----
CASH AND INVESTMENTS, JUNE 30, 1988	873,325	873,325
	=====	=====

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 \$77,277 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.

NOTE 4. 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	
1989	\$49,157.28
1990	\$49,859.34
1991	\$49,010.60
1992	\$12,570.70
<hr/>	
Total Minimum Payments	\$160,597.92
Less: Amt. Representing Interest	\$34,229.76
<hr/>	
Present Value of Net Minimum Payments	\$126,368.16

NOTE 5. ADJUSTMENT TO RETAINED EARNINGS

Sales refund because of incorrect billing for fiscal year 1987.

NOTE 6. UNRESOLVED POSSIBLE OBLIGATION

Net Income subject to possible change due to negotiations with the provider of the new billing system who maybe held liable for improper billings. \$398,448.10 is being withheld from the provider of the billing system until this matter has been negotiated.

NOTE 7. FIXED ASSETS:

Changes in Fixed Assets were purchases of additional PBX Systems and addtions to present PBX Systems. Fixed Assets consist solely of PBX Systems that are rented to agencies.

DEPARTMENT : of Finance

STATE OF MINNESOTA

Office Memorandum

DATE : June 23, 1988

TO : Sandra Hale, Commissioner
Department of Administration

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

BJR

PHONE : 296-5188

SUBJECT : F.Y. 1989 Telecommunications Rates

The following rates are approved to become effective July 1, 1988:

<u>Description</u>	<u>Units</u>	<u>Rates</u>
Minnesota Calls		
8:00 A.M. - 5:00 P.M.	Minutes	\$ 0.248
5:00 P.M. - 8:00 A.M.		0.186
Interstate Calls		
8:00 A.M. - 5:00 P.M.	Minutes	\$ 0.276
5:00 P.M. - 8:00 A.M.		0.207
In WATS	Minutes	\$ 0.350
Bulk Intercity Mileage	Mile - Month	\$ 1.80
Voice Mail	Subscriber Month	\$15.00
Multi Agency Data Circuits	Percent of Dollar Volume	14.8%
Consulting	Hour	\$45.00

cc: Brain Roherty
Mike Rajacich
Judy Pinke
Jeff Zlonis
Don Klein
Bart Nelson

TLBJR981.T

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1988 ACTUAL PLAN

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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1988 ACTUAL PLAN

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STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
F.Y. 1988 ACTUAL PLAN

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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	32,917	47,421	259,099	41,501	25,199	8,397	71,432	96,946	122,682	80,465
ADMN-PROPERTY MGMT		452	12,199	452	903	452	452	452	1,355	452
ADMN-INFORMATION MGMT	926	1,516	1,632	1,730	188	43	1,016	1,043	519	155
ADMN-OPERATIONS MGMT	468	45	1,790	3,644	174	26	80	236	644	215
ADMN-MATERIALS MGMT	2,519	41,055	17,132	2,215	1,246	7,341	607	11,061	1,890	5,321
FIN-FISC MGMT/ADM										
FIN-BUDGET	933	4,277	3,821	1,782	710	699	5,928	6,997	4,662	6,127
FIN-ACCOUNTING	1,832	7,269	12,649	6,516	2,372	2,318	26,715	32,469	20,553	27,689
FIN-OTHER	520	1,306	5,943	1,066	631	410	2,509	3,248	4,106	2,779
EMPLOYEE RELATIONS	2,184	578	22,383	2,588	1,924	302	1,015	2,219	7,365	1,677
MEDIATION SVCS	16	19	140	16	13		7	14	53	7
LEGISLATIVE AUDIT										
TREASURER	49	194	338	174	64	62	715	868	550	741
ATTY GEN-GEN SUPP										
SINGLE AUDIT		6								
INB CREDIT	(3)		(68)	(1,151)	(48)	(13)	(1,127)	(806)	(57)	(8)
TOTAL PLAN ALLOCATN	42,361	104,138	337,058	60,533	33,376	20,037	109,349	154,747	164,322	125,620
F.Y. 1988 BUDGET PLAN	44,632	11,574	360,222	69,258	37,746	18,908	94,274	189,702	206,747	148,020
ROLL FRWRD ADJUSTMNT	(2,271)	92,564	(23,164)	(8,725)	(4,370)	1,129	15,075	(34,955)	(42,425)	(22,400)

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

	FEDERAL SURPLUS	RESOURCE RECOVERY	COMMUTER VANS	COMPUTER SERVICES	ADDRESS INSERT	MOVERS & DELIVERY	CENTRAL MAINT RE	CAPITOL PRKNG	PROC LCAL	SUR GOVT	RCDS LOCAL	MGMT GO
ADMM-ADMIN MGMT	15,187	4,244	2,632	373,845	12,677	17,742	13,364	9,049	1,473		1,039	
ADMM-PROPERTY MGMT				2,711	452	452	452					
ADMM-INFORMATION MGMT	230	44	7	9,420		11		85				
ADMM-OPERATIONS MGMT	202	22	7	2,762	79	109	59	102		12		38
ADM-MATERIALS MGMT	22	3	630	18,628	242	513	95	695				
FIN-FISC MGMT/ADM												
FIN-BUDGET	1,150	118	266	5,530	330	424	621	937		112		138
FIN-ACCOUNTING	2,341	582	750	15,555	1,063	1,526	2,488	2,942		7		136
FIN-OTHER	379	113	166	7,913	558	413	355	524		28		27
EMPLOYEE RELATIONS	956	284	89	32,893	996	1,386	747	227		141		71
MEDIATION SVCS	10			181	6	10	5			2		
LEGISLATIVE AUDIT												
TREASURER	63	15	20	416	28	40	67	79				4
ATTY GEN-GEN SUPP												
SINGLE AUDIT												
IMB CREDIT				(6)				(7)				
TOTAL PLAN ALLOCATN	20,540	5,425	4,567	469,848	16,431	22,626	18,253	14,633	1,775		1,453	
F.Y. 1988 BUDGET PLAN	18,329	10,694	6,120	494,041	16,565	20,494	19,703	25,235	5,703		1,327	
ROLL FRWRD ADJUSTMNT	2,211	(5,269)	(1,553)	(24,193)	(134)	2,132	(1,450)	(10,602)	(3,928)		126	

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

	MGMT ANAL SPEC FUND	IISAC	911 EMRGNCY	RISK MGMT	ADMIN OTHER	AGRICLTRE	ANIMAL HEALTH BD	ARTS BOARD	AUDITOR	CAP AREA ARCHITECT
ADMN-ADMIN MGMT	7,479	340	16,302	1,884	51,078					
ADMN-PROPERTY MGMT	452			452	452	9,940			903	
ADMN-INFORMATION MGMT	116	265	217,722	62	70	17,842	1,259	611	4,231	122
ADMN-OPERATIONS MGMT	59	2	34		544	10,629	900	172	2,204	128
ADM-MATERIALS MGMT	4	146		552	1,719	91,113	1,338	10,109	2,860	1,246
FIN-FISC MGMT/ADM										
FIN-BUDGET	184	120	1,182	280	3,097	53,153	3,185	6,544	2,470	706
FIN-ACCOUNTING	357	47	5,225	824	3,152	59,715	3,066	4,279	6,608	1,267
FIN-OTHER	135	11	540	72	322	16,280	1,779	741	3,255	273
EMPLOYEE RELATIONS	648	23	425		212	56,501	4,937	2,197	14,633	1,072
MEDIATION SVCS	5		3			368	31	11	86	5
LEGISLATIVE AUDIT					7,356	21,329		18,281		8,636
TREASURER	9	1	140	22	84	1,597	82	114	177	33
ATTY GEN-GEN SUPP										
SINGLE AUDIT						31	4	22		
IMB CREDIT			(11)	(63)		(494)	(42)		(37)	
TOTAL PLAN ALLOCATN	9,448	955	241,562	4,079	68,086	338,004	16,539	43,081	37,450	13,488
F.Y. 1988 BUDGET PLAN	7,221	0	3,913		137,896	369,075	18,291	21,529	55,537	2,981
ROLL FRWRD ADJUSTMNT	2,227	955	237,649		(69,810)	(31,071)	(1,752)	21,552	(18,087)	10,507

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

	CHARITBLE GAMBLING	COMMUNIC COMMERCE	COMM IMP BD COLL BD	CORRECTNS COUNCIL	DISABLY COUNCIL	EDUC CENT OFF	EDUC FBLT SCHL	EDUC VO-TECH	HEALTH
ADMN-ADMIN MGMT									
ADMN-PROPERTY MGMT	452	903	7,682	17,622	4,066	6,326	2,259	452	4,970
ADMN-INFORMATION MGMT	1,819	16,733	41	53,212	434	21,772	1,541	6,492	43,680
ADMN-OPERATIONS MGMT	1,112	9,117	4	27,150	819	23,043	2,054	5,530	9,369
ADM-MATERIALS MGMT	1,652	13,533	184	148,166	1,291	36,558	10,910	30,421	89,501
FIN-FISC MGMT/ADM									
FIN-BUDGET	1,896	36,204	526	69,639	1,774	76,462	8,292	31,785	90,410
FIN-ACCOUNTING	2,590	60,368	561	174,503	1,680	132,340	8,523	34,362	95,572
FIN-OTHER	562	10,732	60	58,503	378	22,028	5,174	5,554	27,423
EMPLOYEE RELATIONS	2,091	32,751	0	298,965	1,400	51,615	26,191	14,930	105,670
MEDIATION SVCS	11	197	1	1,758	8	310	184	89	681
LEGISLATIVE AUDIT		9,540	0	231,259		91,401	20,790	27,970	17,433
TREASURER	69	1,614	15	4,668	45	4,522	228	919	2,556
ATTY GEN-GEN SUPP									
SINGLE AUDIT			147	67		5,729	2	689	1,698
IMB CREDIT	(1,001)	(1,640)	(431)	(3,613)	(58)	(1,965)	(65)	(158)	(1,877)
TOTAL PLAN ALLOCATN	11,253	190,052	1,392	1,075,221	935,440	11,837	470,141	86,083	159,035
F.Y. 1988 BUDGET PLAN	10,332	237,353	1,111,920	888,367	22,161	559,980	71,228	118,289	564,748
ROLL FRWRD ADJUSTMNT	921	(47,301)	(36,699)	47,073	(10,324)	(89,839)	14,855	40,746	(77,662)

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 SOC WRK & HOME BD MNTL HLTH LIC BD	SOC WRK LIC BD
ADMN-ADMIN MGMT									
ADMN-PROPERTY MGMT	1,355			452	452				
ADMN-INFORMATION MGMT	886	933	342	517	107	48	44	98	22
ADMN-OPERATIONS MGMT	614	2,246	72	302	28	34	7	22	4
ADM-MATERIALS MGMT	2,472	830	208	1,130	888	188	144	147	92
FIN-FISC MGMT/ADM									
FIN-BUDGET	1,614	1,664	973	1,089	933	625	405	580	293
FIN-ACCOUNTING	4,614	4,394	2,304	2,723	1,356	1,450	654	888	254
FIN-OTHER	762	813	338	348	184	200	85	122	31
EMPLOYEE RELATIONS	2,091	2,432	921	650	362	425	98	284	58
MEDIATION SVCS	15	16	5	4	3	3	1	1	3
LEGISLATIVE AUDIT	657	472	472	472	472	472	472	472	
TREASURER	123	117	62	73	36	38	17	23	7
ATTY GEN-GEN SUPP									
SINGLE AUDIT									
IMB CREDIT	(440)	(283)	(105)		(24)				
TOTAL PLAN ALLOCATN	14,763	13,634	5,592	7,760	4,797	3,483	1,927	2,637	764
F.Y. 1988 BUDGET PLAN	20,696	11,842	12,251	13,051	5,521	6,807	5,098	6,275	
ROLL FRWRD ADJUSTMNT	(5,933)	1,792	(6,659)	(5,291)	(724)	(3,324)	(3,171)	(3,638)	

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

	MARR & FAM THERAPY	UNLIC BDHLTH PROV	MNTL PROV BD	PODIATRY BOARD	VET MED BOARD	HEARING EXAMINER	HIGHER ED COORD	HIGHER ED FAC AUTH	HOUSING FINANCE	HUMAN RIGHTS	HUMAN SVC CENT	SVC OFF
ADMN-ADMIN MGMT												
ADMN-PROPERTY MGMT	452	452			452	1,808	1,355		1,355	3,163	28,466	
ADMN-INFORMATION MGMT	10	11	19	106	4,606	2,168		16,448	7,353	198,172		
ADMN-OPERATIONS MGMT	2	2		12	738	6,113	23	4,251	1,688	65,895		
ADM-MATERIALS MGMT	46	46	92	193	6,727	13,202	12	5,503	2,774	82,745		
FIN-FISC MGMT/ADM												
FIN-BUDGET	432	412	314	569	4,239	11,242	125	9,974	3,909	118,964		
FIN-ACCOUNTING	352	280	328	847	8,812	17,591	40	15,072	3,432	144,839		
FIN-OTHER	33	28	29	106	2,281	6,839	54	4,824	1,907	41,314		
EMPLOYEE RELATIONS	23	23		153	9,179	10,299	295	16,494	9,316	116,910		
MEDIATION SVCS				1	26	35	1	92	58	733		
LEGISLATIVE AUDIT			472	472		34,478		3,554	311	130,637		
TREASURER	9	7	9	22	236	4,625	1	403	92	11,294		
ATTY GEN-GEN SUPP												
SINGLE AUDIT						80		2,280	14	38,717		
IMB CREDIT				(33)	(33)			(598)	(152)	(158,670)		
TOTAL PLAN ALLOCATN	1,359	1,261	1,263	2,900	38,619	108,027	551	79,652	33,865	819,216		
F.Y. 1988 BUDGET PLAN			2,174	5,272	37,108	99,547	631	121,297	45,951	496,885		
ROLL FRWRD ADJUSTMNT			(911)	(2,372)	1,511	8,480	(80)	(41,645)	(12,086)	322,331		

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	3,614	1,355	452	903	41,569	7,229	903		22,139
ADMN-INFORMATION MGMT	47,348	438	1,114	6,966	130,014	59,064	35,673	1,217	98,867
ADMN-OPERATIONS MGMT	62,165	113	401	1,393	22,005	11,328	3,385	100	52,998
ADM-MATERIALS MGMT	131,687	726	1,343	22,752	166,877	31,117	8,032	1,257	249,532
FIN-FISC MGMT/ADM									
FIN-BUDGET	77,322	2,500	4,462	16,515	69,592	42,836	15,160	941	233,344
FIN-ACCOUNTING	130,239	1,547	3,833	25,292	332,286	67,984	23,301	1,124	377,628
FIN-OTHER	209,895	342	942	5,090	83,370	16,554	12,598	206	123,782
EMPLOYEE RELATIONS	791,127	1,205	3,602	17,760	273,670	46,739	43,155	567	326,812
MEDIATION SVCS	5,461	5	13	93	1,730	272	313	1	2,267
LEGISLATIVE AUDIT	63,548		119,471	18,281	109,206	22,484	22,381		49,538
TREASURER	3,483	41	102	676	8,888	1,819	623	30	10,100
ATTY GEN-GEN SUPP									
SINGLE AUDIT	9	2		8	8,059	89	349		549
IMB CREDIT	(128)	(1)		(25)	(16,164)	(334)	(91)		(10,993)
TOTAL PLAN ALLOCATN	1,525,770	8,273	135,735	115,704	1,231,102	307,181	165,782	5,443	1,536,563
F.Y. 1988 BUDGET PLAN	1,694,612	8,918	144,873	114,929	1,502,716	368,497	167,834	5,952	1,332,619
ROLL FRWRD ADJUSTMNT	(168,842)	(645)	(9,138)	775	(271,614)	(61,316)	(2,052)	(509)	203,944

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

	BOXING BOARD	BARBERS BOARD	ELCTRCTY BOARD	ARCH-ENG BOARD	ABSTCTRS BOARD	ACCONTNCY BOARD	PEACE OFF BOARD	PLANNING	POLLUTN CONTROL	PUB EMP RET ASSN
ADMN-ADMIN MGMT										
ADMN-PROPERTY MGMT			903					4,066	4,519	903
ADMN-INFORMATION MGMT	47	67	2,910	309		260	412	4,343	20,806	3,066
ADMN-OPERATIONS MGMT	34	198	192	59	16	611	348	3,526	5,988	12,746
ADM-MATERIALS MGMT	47	192	4,508	437	92	723	593	11,859	47,363	6,585
FIN-FISC MGMT/ADM										
FIN-BUDGET	548	1,114	3,651	2,099	318	1,831	764	9,635	42,458	3,574
FIN-ACCOUNTING	599	1,649	5,721	3,262	175	2,973	2,766	14,397	41,657	7,256
FIN-OTHER	102	214	960	415	15	361	418	4,027	17,475	2,370
EMPLOYEE RELATIONS	213	366	2,445	744		567		14,973	66,765	8,741
MEDIATION SVCS	2	2	13	4		3		88	435	53
LEGISLATIVE AUDIT			2,744					29,880	5,471	31,547
TREASURER	16	45	153	87	5	80	74	386	1,114	8,296
ATTY GEN-GEN SUPP										
SINGLE AUDIT								289	463	
IMB CREDIT		(1)	(401)	(185)		(168)	(6)	(233)	(67)	(1,361)
TOTAL PLAN ALLOCATN	1,608	3,846	23,799	7,231	621	7,241	5,369	97,236	254,447	83,776
F.Y. 1988 BUDGET PLAN	2,518	6,031	21,800	7,972	980	6,896	5,234	93,333	301,791	112,958
ROLL FRWRD ADJUSTMNT	(910)	(2,185)	1,999	(741)	(359)	345	135	13,903	(47,344)	(29,182)

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

	PUBLIC SAFETY	PUBLIC SERVICE	PUBLIC UTIL COMM	RACING COMM	REVENUE	SECRTRY OF STATE	STATE RETRMNT	STATE UNIV SYST	TEACHRS RETIRMNT
ADMN-ADMIN MGMT									
ADMN-PROPERTY MGMT	48,797	452	903	452	13,555	1,808	452	18,525	903
ADMN-INFORMATION MGMT	177,039	7,533	1,158	1,121	194,859	6,902	6,929	145,056	2,935
ADMN-OPERATIONS MGMT	114,107	2,768	747	140	91,411	4,462	4,600	52,647	6,950
ADM-MATERIALS MGMT	129,191	18,696	1,803	2,175	43,268	5,412	1,828	201,810	1,477
FIN-FISC MGMT/ADM									
FIN-BUDGET	126,519	12,588	2,281	3,468	53,054	6,246	3,541	79,505	1,579
FIN-ACCOUNTING	607,107	15,455	2,366	4,407	66,956	17,417	5,593	202,021	3,515
FIN-OTHER	102,021	4,837	1,017	518	34,123	3,097	1,582	106,344	1,551
EMPLOYEE RELATIONS	239,418	18,493	4,742	1,630	154,723	7,941	5,317	628,758	6,543
MEDIATION SVCS	1,476	114	26	11	990	43	31	3,551	38
LEGISLATIVE AUDIT	43,883	20,403	15,352		88,950	673	39,862	117,003	29,998
TREASURER	16,409	413	64	117	96,311	466	6,888	5,403	5,259
ATTY GEN-GEN SUPP									
SINGLE AUDIT	567	126						163	
IMB CREDIT	(119,794)	(73)	(20)	(719)	(165,293)	(1,211)	(7,221)	(586)	(1,840)
TOTAL PLAN ALLOCATN	1,487,740	101,805	30,439	13,420	672,907	53,256	69,402	1,560,200	58,908
F.Y. 1988 BUDGET PLAN	1,389,518	54,900	16,460	10,077	541,393	60,843	66,813	1,784,885	75,245
ROLL FRWRD ADJUSTMNT	98,222	46,905	13,979	3,343	131,514	(7,587)	2,589	(224,685)	(16,337)

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

	TRADE & ECON DEV	TRANSPRTN TRNSPRTN	VETERANS REG BD	AFFAIRS	WASTE MGMT BD	WRKRS COMP CT OF APPLS	ZOO	OTHER	TOTAL
ADMN-ADMIN MGMT									1,314,394
ADMN-PROPERTY MGMT	8,585	15,814		1,355	1,355	1,808	3,614	18,980	343,842
ADMN-INFORMATION MGMT	18,443	151,334	139	4,377	3,307	264	4,676	70,107	1,890,258
ADMN-OPERATIONS MGMT	25,152	67,453	262	4,817	858	262	1,848	18,463	782,103
ADM-MATERIALS MGMT	51,954	428,473	164	12,363	3,271	1,494	4,905	46,873	2,442,579
FIN-FISC MGMT/ADM									0
FIN-BUDGET	31,341	102,687	302	21,173	4,080	622	16,630	72,520	1,758,786
FIN-ACCOUNTING	43,059	302,175	512	33,224	5,266	1,017	30,768	90,256	3,609,089
FIN-OTHER	8,809	177,759	45	15,295	1,823	406	7,472	23,582	1,284,469
EMPLOYEE RELATIONS	29,204	703,787	1,134	57,067	7,996	1,953	23,564	122,224	4,744,696
MEDIATION SVCS	209	4,590	4	432	53	4	165	52	29,452
LEGISLATIVE AUDIT	30,631	106,938		84,810	1,212	151	1,481	891,883	2,699,525
TREASURER	1,152	8,082	14	889	141	27	823	3,523	224,887
ATTY GEN-GEN SUPP								5,584,180	5,584,180
SINGLE AUDIT	601	11,456		95				192	72,503
IMB CREDIT	(344)	(43,067)		(36)	(337)	(33)	(128)	(2,148)	(547,101)
TOTAL PLAN ALLOCATN	248,796	2,037,481	2,576	236,461	29,025	7,975	95,818	6,940,687	26,233,662
F.Y. 1988 BUDGET PLAN	301,596	2,095,999	5,301	175,473			130,012	7,745,114	27,234,613
ROLL FRWRD ADJUSTMNT	(52,800)	(58,518)	(2,725)	60,388			(34,194)	(804,427)	(1,047,451)

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	4.7 ADMN INFOR MGMT	5.6 ADMN OPER MGMT	6.6 ADMN MTLS MGMT	7.5 FINANCE FIS MGT/ADM	8.7 FINANCE BUDGET
DEPARTMENTS								
EQUIPMENT USE CHG	(307,681)							
ADMN-ADMN MGMT	11,109	(2,023,791)						
ADMN-PROPERTY MGMT	10,502	43,805	(1,440,377)					
ADMN-INFORMATION MGMT	52,948	62,799	1,337	(2,208,026)				
ADMN-OPERATIONS MGMT	6,316	121,107	2,228	735	(1,197,334)			
ADMN-MATERIALS MGMT	5,892	70,460	2,674	27,680	2,592	(2,649,255)		
FIN-FISC MGMT/ADM	42,781		1,783	77,741	11,054	9,692	(1,050,717)	
FIN-BUDGET							260,035	(2,133,219)
FIN-ACCOUNTING							452,196	
FIN-OTHER							202,739	
EMPLOYEE RELATIONS	22,330		1,783	30,402	5,293	9,039		22,187
MEDIATION SVCS	19,359		1,783	1,659	736	3,945		1,345
LEGISLATIVE AUDIT	23,625		446	8,266	1,085	826		1,304
TREASURER	16,441		446	4,964	220	1,323		1,025
ATTY GEN-GEN SUPP	96,378		5,794	39,183	7,295	20,827		13,538
SINGLE AUDIT								
ISB CREDIT								
ADMN-ADMIN MGMT		74,546	3,565	4,842	1,073	2,864		3,116
ADMN-PROPERTY MGMT			1,337	1,531	573	1,314		672
ADMN-INFORMATION MGMT				10,857	559	7,160		1,851
ADMN-OPERATIONS MGMT					717	3,637		4,385
ADMN-MATERIALS MGMT						2,120		1,158
FIN-FISC MGMT/ADM							135,747	10,426
FIN-BUDGET								
FIN-ACCOUNTING								
FIN-OTHER								
EMPLOYEE RELATIONS								
MEDIATION SVCS								
LEGISLATIVE AUDIT								
TREASURER								
ATTY GEN-GEN SUPP								
SINGLE AUDIT								
ADMINISTRATION								
BUILDING CODE		27,671	0	909	447	2,506		902
BUILDING CONST		39,798	446	1,488	43	40,830		4,138
PLANT MANAGEMENT		218,245	12,033	1,602	1,709	17,038		3,689
STATE REG-DOCUMNTS		35,041	446	1,698	3,479	2,202		1,720
MICROGRAPHICS		21,247	891	185	166	1,239		685
ELECT EQUIP RENT		7,108	446	42	25	7,301		675
TELECOMMUNICATIONS		60,603	446	997	76	604		5,714
MOTOR POOL		82,178	446	1,024	225	11,000		6,743
STATE PRINTER		103,610	1,337	509	615	1,880		4,495
CENTRAL STORES		68,222	446	152	205	5,292		5,906
FEDERAL SURPLUS		12,822	0	226	193	22		1,112

STATE OF MINNESOTA

CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

DEPARTMENTS	1.4 EQUIPMENT USE CHG	2.6 ADMN ADM MGMT	3.5 ADMN PROP MGMT	4.7 ADMN INFOR MGMT	5.6 ADMN OPER MGMT	6.6 ADMN MTLS MGMT	7.5 FINANCE FIS MGT/ADM	8.7 FINANCE BUDGET
RESOURCE RECOVERY		3,582	0	43	21	3		114
COMMUTER VAN		2,228	0	7	7	627		257
COMPUTER SERVICES		314,847	2,674	9,245	2,637	18,526		5,343
ADDRESS & INSERT		10,686	446	0	75	241		319
MOVERS & DELIVERY		14,957	446	11	104	510		410
CENTRAL MNTNCE		11,291	446	0	56	94		599
CAPITOL PARKING		7,669	0	84	97	691		905
PROC SUR-LOCAL GOVT		1,240	0	0	11	0		109
RECDS MGMT-LOCAL GOVT		876	0	0	37	0		134
MGMT ANAL-SPEC FD		6,299	446	114	57	4		178
IISAC		287	0	260	2	145		117
911 EMERGENCY		13,814	0	213,673	32	0		1,140
RISK MGMT		1,601	446	61	0	549		271
OTHER		42,856	446	69	519	1,709		2,999
AGRICULTURE			9,805	17,510	10,148	90,612		52,188
ANIMAL HEALTH BOARD			0	1,235	859	1,331		3,122
ARTS BOARD			0	600	164	10,054		6,385
AUDITOR			891	4,152	2,104	2,844		2,386
CAPITOL AREA ARCH PLAN			0	120	122	1,239		683
CHARITABLE GAMBLING			446	1,785	1,062	1,643		1,867
COMMERCE			891	16,422	8,705	13,459		35,643
COMMUN IMPAIRED BD			0	40	4	183		515
COMMUNITY COLLEGE BD			7,577	52,223	25,921	147,352		68,010
CORRECTIONS			17,382	41,877	21,683	130,377		96,358
DISABILITY COUNCIL			4,011	426	782	1,284		1,727
EDUCATION-CENT OFF			6,240	21,367	22,001	36,357		73,920
EDUCATN-FARIBLT SCHLS			2,228	1,512	1,961	10,850		8,027
EDUCATION-VO-TECH			446	6,371	5,280	30,254		30,921
HEALTH			4,902	42,867	8,945	89,009		87,869
HEALTH LIC BDS								
MEDICAL EXAMINERS			1,337	870	587	2,459		1,569
NURSING			0	916	2,144	826		1,618
PHARMACY			0	335	69	207		946
DENTISTRY			446	507	289	1,124		1,059
CHIROPRACTORS			446	105	27	883		906
PSYCHOLOGY			0	47	32	187		607
OPTOMETRY			0	43	7	143		393
NURSING HOME ADM			0	96	21	146		563
SOC WK & MNTL HLTH			0	22	4	91		284
SOC WK LICENSE BD			0	8	2	46		369
MARR & FAM THERAPY BD			446	10	2	46		419
UNLIC MNTL HLTH PROV BD			446	11	2	46		400
PODIATRY			0	19	0	91		305
VETRNRY MEDICINE			446	104	11	192		553
HEARING EXAMINER			1,783	4,520	704	6,690		4,150
HIGHER ED COORD BD			1,337	2,128	5,836	13,129		10,953
HIGHER ED FAC AUTH			0	0	22	12		122
HOUSING FINANCE			1,337	16,142	4,058	5,473		9,683

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	13.7 LEGIS AUDITOR	14.5 TREASURER	15.5 ATTORNEY GENERAL	16.5 STATE AUD SINGLE AUD
DEPARTMENTS								
EQUIPMENT USE CHG								
ADMN-ADMN MGMT								
ADMN-PROPERTY MGMT								
ADMN-INFORMATION MGMT								
ADMN-OPERATIONS MGMT								
ADMN-MATERIALS MGMT								
FIN-FISC MGMT/ADM								
FIN-BUDGET								
FIN-ACCOUNTING	(3,877,180)							
FIN-OTHER		(1,781,136)						
EMPLOYEE RELATIONS	84,437	10,475	(11,763,987)					
MEDIATION SVCS	2,269	704	3,340	(1,422,762)				
LEGISLATIVE AUDIT	2,391	1,731	9,520	0	(3,016,184)			
TREASURER	2,874	477	1,697	7	25,351	(576,167)		
ATTY GEN-GEN SUPP	28,955	10,299	49,602	91	99	799	(17,327,952)	
SINGLE AUDIT								(72,521)
ISB CREDIT								
ADMN-ADMIN MGMT	3,587	1,303	6,526	28	114,111	99	143,437	0
ADMN-PROPERTY MGMT	1,165	436	4,378	13	0	32		0
ADMN-INFORMATION MGMT	3,735	1,232	5,086	41	0	103		0
ADMN-OPERATIONS MGMT	18,622	2,281	3,230	19	0	514		0
ADMN-MATERIALS MGMT	1,950	1,407	6,998	44	0	54		0
FIN-FISC MGMT/ADM	40,558	7,835	16,860	72	33,928	1,120	16,080	0
FIN-BUDGET					3,511			
FIN-ACCOUNTING					60,904			
FIN-OTHER					70,052			
EMPLOYEE RELATIONS			20,604	24	6,296	2,331	22,327	0
MEDIATION SVCS				0	0	63	301	0
LEGISLATIVE AUDIT					55,708	66	23	0
TREASURER						79	5,864	0
ATTY GEN-GEN SUPP							6,386,826	18
SINGLE AUDIT								0
ADMINISTRATION								
BUILDING CODE	1,754	487	2,179	16	0	48		0
BUILDING CONST	6,960	1,224	577	19	0	192		6
PLANT MANAGEMENT	12,111	5,568	22,327	140	0	334		0
STATE REG-DOCMNTS	6,239	999	2,582	16	0	172		0
MICROGRAPHICS	2,271	591	1,919	13	0	63		0
ELECT EQUIP RENT	2,219	384	301	0	0	61		0
TELECOMMUNICATIONS	25,579	2,350	1,012	7	0	706		0
MOTOR POOL	31,088	3,042	2,213	14	0	858		0
STATE PRINTER	19,679	3,846	7,347	53	0	543		0
CENTRAL STORES	26,512	2,603	1,673	7	0	732		0
FEDERAL SURPLUS	2,241	355	954	10	0	62		0

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	13.7 LEGIS AUDITOR	14.5 TREASURER	15.5 ATTORNEY GENERAL	16.5 STATE AUD SINGLE AUD
RESOURCE RECOVERY	557	106	283	0	0	15		0
COMMUTER VAN	718	156	89	0	0	20		0
COMPUTER SERVICES	14,894	7,414	32,811	181	0	411		0
ADDRESS & INSERT	1,018	523	994	6	0	28		0
MOVERS & DELIVERY	1,461	387	1,383	10	0	40		0
CENTRAL MNTNCE	2,382	332	745	5	0	66		0
CAPITOL PARKING	2,817	491	226	0	0	78		0
PROC SUR-LOCAL GOVT	7	26	141	2	0	0		0
RECDs MGMT-LOCAL GOV	130	25	71	0	0	4		0
MGMT ANAL-SPEC FD	342	126	646	5	0	9		0
IISAC	45	11	23	0	0	1		0
911 EMERGENCY	5,003	506	424	3	0	138		0
RISK MGMT	789	67	0	0	0	22		0
OTHER	3,018	302	211	0	7,203	83		0
AGRICULTURE	57,176	15,253	56,360	368	20,884	1,578		31
ANIMAL HEALTH BOARD	2,936	1,667	4,925	31	0	81		4
ARTS BOARD	4,097	694	2,192	11	17,900	113		22
AUDITOR	5,327	3,049	14,656	86	0	175		0
CAPITOL AREA ARCH PLAN	1,213	256	1,069	5	8,456	33		0
CHARITABLE GAMBLING	2,480	527	2,086	11	0	68		0
COMMERCE	57,801	10,054	32,669	197	9,366	1,595		0
COMMUN IMPAIRED BD	537	56	0	1	0	15		0
COMMUNITY COLLEGE BD	167,082	54,813	298,219	1,757	226,582	4,612		147
CORRECTIONS	154,230	63,546	265,705	1,663	121,281	4,257		67
DISABILITY COUNCIL	1,609	354	1,397	8	0	44		0
EDUCATION-CENT OFF	126,712	20,636	51,486	310	89,552	4,468		5,729
EDUCATN-FARIBLT SCHLS	8,161	4,848	26,126	184	20,356	225		2
EDUCATION-VO-TECH	32,901	5,203	14,893	89	27,403	908		689
HEALTH	91,508	25,693	105,406	681	17,092	2,526		1,698
HEALTH LIC BDS								
MEDICAL EXAMINERS	4,418	713	2,086	15	643	122		0
NURSING	4,207	762	2,426	16	462	116		0
PHARMACY	2,206	316	919	5	462	61		0
DENTISTRY	2,607	326	648	4	462	72		0
CHIROPRACTORS	1,298	172	361	3	462	36		0
PSYCHOLOGY	1,388	187	424	3	462	38		0
OPTOMETRY	626	79	98	1	462	17		0
NURSING HOME ADM	850	114	283	1	462	23		0
SOC WK & MNTL HLTH	243	29	58	3	0	7		0
SOC WK LICENSE BD	158	16	23	0	0	4		0
MARR & FAM THERAPY B	337	31	23	0	0	9		0
UNLIC MNTL HLTH PROV	268	26	23	0	0	7		0
PODIATRY	314	27	0	0	462	9		0
VETRNRY MEDICINE	811	99	153	1	462	22		0
HEARING EXAMINER	8,437	2,137	9,156	26	0	233		0
HIGHER ED COORD BD	16,843	6,408	10,273	35	33,762	4,570		80
HIGHER ED FAC AUTH	38	51	294	1	0	1		0
HOUSING FINANCE	14,431	4,520	16,453	92	3,491	398		2,280

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	H-8 IMB CREDIT	17.6 ADMN ADMN MGMT	18.5 ADMN PROP MGMT	19.7 ADMIN INF MGMT	20.6 ADMN OPER MGMT	21.6 ADMN MTLS MGMT	22.5 FINANCE FIS MGT/ADM	23.6 FINANCE BUDGET	24.5 FINANCE ACCOUNTING
DEPARTMENTS									
EQUIPMENT USE CHG									
ADMN-ADMN 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	640,563								
ADMN-ADMIN MGMT	(834)	(358,263)							
ADMN-PROPERTY MGMT	(118)	8,277	(19,610)						
ADMN-INFORMATION MGMT	(1,117)	11,902	18	(41,427)					
ADMN-OPERATIONS MGMT	(73)	23,154	31	14	(56,531)				
ADMN-MATERIALS MGMT	(13,195)	13,314	37	524	123	(14,534)			
FIN-FISC MGMT/ADM	(46,159)		25	1,469	524	54	(218,539)		
FIN-BUDGET							62,109	(65,620)	
FIN-ACCOUNTING							108,006	(168,910)	
FIN-OTHER							48,424		
EMPLOYEE RELATIONS	(28,715)		25	573	251	50		810 3,750	
MEDIATION SVCS	(52)		25	31	35	22		31 101	
LEGISLATIVE AUDIT	(2,460)		6	157	52	5		39 106	
TREASURER	0		6	94	10	7		36 128	
ATTY GEN-GEN SUPP	(739)		80	743	345	115		462 1,286	
SINGLE AUDIT									
ADMINISTRATION									
BUILDING CODE	(3)	5,246	0	17	21	13		31 78	
BUILDING CONST	0	7,623	6	28	2	225		139 309	
PLANT MANAGEMENT	(68)	40,854	166	30	81	94		132 538	
STATE REG-DOCUMENTS	(1,151)	6,460	6	32	165	13		62 277	
MICROGRAPHICS	(48)	3,952	12	3	8	7		25 101	
ELECT EQUIP RENT	(13)	1,289	6	1	1	40		24 99	
TELECOMMUNICATIONS	(1,127)	10,829	6	19	4	3		214 1,136	
MOTOR POOL	(806)	14,768	6	19	11	61		254 1,381	
STATE PRINTER	(57)	19,072	18	10	29	10		167 874	
CENTRAL STORES	(8)	12,243	6	3	10	29		221 1,177	
FEDERAL SURPLUS	0	2,365	0	4	9	0		38 100	

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	H-8 IMB	17.6 ADMN	18.5 ADMN	19.7 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	MTLS MGMT	FIS MGT/ADM	BUDGET	ACCOUNTING
DEPARTMENTS									
RESOURCE RECOVERY	0	662	0	1	1	0		4	25
COMMUTER VAN	0	404	0	0	0	3		9	32
COMPUTER SERVICES	(6)	58,998	37	175	125	102		187	661
ADDRESS & INSERT	0	1,991	6	0	4	1		11	45
MOVERS & DELIVERY	0	2,785	6	0	5	3		14	65
CENTRAL MNTNCE	0	2,073	6	0	3	1		22	106
CAPITOL PARKING	(7)	1,380	0	1	5	4		32	125
PROC SUR-LOCAL GOVT	0	233	0	0	1	0		3	0
RECDS MGMT-LOCAL GOV	0	163	0	0	1	0		4	6
MGMT ANAL-SPEC FD	0	1,180	6	2	2	0		6	15
IISAC	0	53	0	5	0	1		3	2
911 EMERGENCY	(11)	2,488	0	4,049	2	0		42	222
RISK MGMT	(69)	283	6	1	0	3		9	35
OTHER	0	8,222	6	1	25	10		98	134
AGRICULTURE	(494)		135	332	481	501		965	2,539
ANIMAL HEALTH BOARD	(42)		0	24	41	7		63	130
ARTS BOARD	0		0	11	8	55		159	182
AUDITOR	(37)		12	79	100	16		84	281
CAPITOL AREA ARCH PLAN	0		0	2	6	7		23	54
CHARITABLE GAMBLING	(1,001)		6	34	50	9		29	110
COMMERCE	(1,640)		12	311	412	74		561	2,567
COMMUN IMPAIRED BD	0		0	1	0	1		11	24
COMMUNITY COLLEGE BD	(431)		105	989	1,229	814		1,629	7,421
CORRECTIONS	(3,613)		240	794	1,028	720		3,421	6,850
DISABILITY COUNCIL	(58)		55	8	37	7		47	71
EDUCATION-CENT OFF	(1,965)		86	405	1,042	201		2,542	5,628
EDUCATN-FARIBLT SCHLS	(65)		31	29	93	60		265	362
EDUCATION-VO-TECH	(158)		6	121	250	167		864	1,461
HEALTH	(1,877)		68	813	424	492		2,541	4,064
HEALTH LIC BDS									
MEDICAL EXAMINERS	(440)		18	16	27	13		45	196
NURSING	(283)		0	17	102	4		46	187
PHARMACY	(105)		0	7	3	1		27	98
DENTISTRY	0		6	10	13	6		30	116
CHIROPRACTORS	(24)		6	2	1	5		27	58
PSYCHOLOGY	0		0	1	2	1		18	62
OPTOMETRY	0		0	1	0	1		12	28
NURSING HOME ADM	0		0	2	1	1		17	38
SOC WK & MNTL HLTH	0		0	0	0	1		9	11
SOC WK LICENSE BD	0		0	0	0	0		11	7
MARR & FAM THERAPY B	0		6	0	0	0		13	15
UNLIC MNTL HLTH PROV	0		6	0	0	0		12	12
PODIATRY	0		0	0	0	1		9	14
VETRNRY MEDICINE	(33)		6	2	1	1		16	36
HEARING EXAMINER	(33)		25	86	34	37		89	375
HIGHER ED COORD BD	0		18	40	277	73		289	748
HIGHER ED FAC AUTH	0		0	0	1	0		3	2
HOUSING FINANCE	(598)		18	306	193	30		291	641

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	25.7 FINANCE OTHER	26.5 EMPLOYEE RELATNS	27.5 MEDIATION SERVICES	28.7 LEGIS AUDITOR	29.5 TREASURER	30.5 ATTORNEY GENERAL	TOTAL
DEPARTMENTS							
EQUIPMENT USE CHG							(307,681)
ADMN-ADMN MGMT							(2,012,682)
ADMN-PROPERTY MGMT							(1,386,070)
ADMN-INFORMATION MGMT							(2,090,942)
ADMN-OPERATIONS MGMT							(1,066,948)
ADMN-MATERIALS MGMT							(2,539,957)
FIN-FISC MGMT/ADM							(907,666)
FIN-BUDGET							(1,873,184)
FIN-ACCOUNTING							(3,424,984)
FIN-OTHER							(1,578,397)
EMPLOYEE RELATIONS							(11,578,041)
MEDIATION SVCS							(1,387,622)
LEGISLATIVE AUDIT							(2,966,390)
TREASURER							(521,342)
ATTY GEN-GEN SUPP							(17,055,092)
SINGLE AUDIT							(72,521)
ISB CREDIT							640,563
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	(118,476)						0
EMPLOYEE RELATIONS	708	(29,034)					0
MEDIATION SVCS	47	8	(612)				0
LEGISLATIVE AUDIT	117	24	0	(53,843)			0
TREASURER	33	4	0	540	(6,801)		0
ATTY GEN-GEN SUPP	693	124	0	2	10	(6,389,965)	0
SINGLE AUDIT							0
ADMINISTRATION							
BUILDING CODE	33	5	0	0	1		42,361
BUILDING CONST	82	1	0	0	2		104,138
PLANT MANAGEMENT	375	56	0	0	4		337,058
STATE REG-DOCUMNTS	67	6	0	0	2		60,533
MICROGRAPHICS	40	5	0	0	1		33,376
ELECT EQUIP RENT	26	1	0	0	1		20,037
TELECOMMUNICATIONS	159	3	0	0	9		109,349
MOTOR POOL	206	6	0	0	10		154,747
STATE PRINTER	260	18	0	0	7		164,322
CENTRAL STORES	176	4	0	0	9		125,620
FEDERAL SURPLUS	24	2	0	0	1		20,540

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	28.7 LEGIS AUDITOR	29.5 TREASURER	30.5 ATTORNEY GENERAL	TOTAL
RESOURCE RECOVERY	7	1	0	0	0		5,425
COMMUTER VAN	10	0	0	0	0		4,567
COMPUTER SERVICES	499	82	0	0	5		469,848
ADDRESS & INSERT	35	2	0	0	0		16,431
MOVERS & DELIVERY	26	3	0	0	0		22,626
CENTRAL MNTNCE	23	2	0	0	1		18,253
CAPITOL PARKING	33	1	0	0	1		14,633
PROC SUR-LOCAL GOVT	2	0	0	0	0		1,775
RECDS MGMT-LOCAL GOV	2	0	0	0	0		1,453
MGMT ANAL-SPEC FD	9	2	0	0	0		9,448
IISAC	0	0	0	0	0		955
911 EMERGENCY	34	1	0	0	2		241,562
RISK MGMT	5	0	0	0	0		4,079
OTHER	20	1	0	153	1		68,086
AGRICULTURE	1,027	141	0	445	19		338,004
ANIMAL HEALTH BOARD	112	12	0	0	1		16,539
ARTS BOARD	47	5	0	381	1		43,081
AUDITOR	206	37	0	0	2		37,450
CAPITOL AREA ARCH PLAN	17	3	0	180	0		13,488
CHARITABLE GAMBLING	35	5	0	0	1		11,253
COMMERCE	678	82	0	174	19		190,052
COMMUN IMPAIRED BD	4	0	0	0	0		1,392
COMMUNITY COLLEGE BD	3,690	746	1	4,677	56		1,075,221
CORRECTIONS	4,275	664	1	2,583	51		935,440
DISABILITY COUNCIL	24	3	0	0	1		11,837
EDUCATION-CENT OFF	1,392	129	0	1,849	54		470,141
EDUCATN-FARIBLT SCHLS	326	65	0	434	3		86,083
EDUCATION-VO-TECH	351	37	0	567	11		159,035
HEALTH	1,730	264	0	341	30		487,086
HEALTH LIC BDS							
MEDICAL EXAMINERS	49	5	0	14	1		14,763
NURSING	51	6	0	10	1		13,634
PHARMACY	22	2	0	10	1		5,592
DENTISTRY	22	2	0	10	1		7,760
CHIROPRACTORS	12	1	0	10	0		4,797
PSYCHOLOGY	13	1	0	10	0		3,483
OPTOMETRY	6	0	0	10	0		1,927
NURSING HOME ADM	8	1	0	10	0		2,637
SOC WK & MNTL HLTH	2	0	0	0	0		764
SOC WK LICENSE BD	1	0	0	0	0		645
MARR & FAM THERAPY B	2	0	0	0	0		1,359
UNLIC MNTL HLTH PROV	2	0	0	0	0		1,261
PODIATRY	2	0	0	10	0		1,263
VETRNRY MEDICINE	7	0	0	10	0		2,900
HEARING EXAMINER	144	23	0	0	3		38,619
HIGHER ED COORD BD	431	26	0	716	55		108,027
HIGHER ED FAC AUTH	3	1	0	0	0		551
HOUSING FINANCE	304	41	0	63	5		79,652

STATE OF MINNESOTA
CENTRAL SERVICE COST ALLOCATION PLAN
SUMMARY OF ALLOCATED COSTS

	25.7 FINANCE OTHER	26.5 EMPLOYEE RELATNS	27.5 MEDIATION SERVICES	28.7 LEGIS AUDITOR	29.5 TREASURER	30.5 ATTORNEY GENERAL	TOTAL
DEPARTMENTS							
HUMAN RIGHTS	120	23	0	6	1		33,865
HUMAN SVCS-CENT OFF	2,603	292	0	2,619	134		919,216
HUMAN SVCS-INST	13,213	1,973	2	1,325	41		1,525,770
INDIAN AFFAIRS	22	3	0	0	0		8,273
INVESTMENT BOARD	59	9	0	2,492	1		135,735
IRON RANGE RESRCS	321	44	0	381	8		115,704
JOBS & TRAINING	5,261	683	1	2,211	106		1,231,102
LABOR & INDUSTRY	1,045	117	0	443	22		307,181
MILITARY AFFAIRS	794	108	0	465	7		165,782
MUNICIPAL BOARD	13	1	0	0	0		5,443
NATURAL RESOURCES	7,807	815	1	1,004	120		1,536,563
NON-HEALTH LIC BDS							
BOXING	6	1	0	0	0		1,608
BARBERS	13	1	0	0	1		3,846
ELECTRICITY	61	6	0	57	2		23,799
ARCHITECTS & ENG	26	2	0	0	1		7,231
ABSTRACTORS	1	0	0	0	0		621
ACCOUNTANCY	22	1	0	0	1		7,241
PEACE OFFICERS	26	0	0	0	1		5,369
PLANNING	255	37	0	623	5		97,236
POLLUTION CONTROL	1,102	167	0	114	13		254,447
PUB EMP RET ASSN	149	22	0	658	99		83,776
PUBLIC SAFETY	6,450	597	1	910	195		1,487,740
PUBLIC SERVICE	306	46	0	426	5		101,805
PUBLIC UTIL COMM	64	12	0	320	1		30,439
RACING COMMISSION	39	4	0	0	1		13,420
REVENUE	2,151	386	0	1,855	1,146		672,907
SECRTRY OF STATE	195	20	0	14	6		53,256
STATE RETIREMENT	100	13	0	831	82		69,402
STATE UNIV SYST	6,701	1,568	2	2,366	64		1,560,200
TEACHERS RETIREMENT	97	16	0	626	63		58,908
TRADE & ECON DEV	556	73	0	628	14		248,796
TRANSPORTATION	11,198	1,756	2	2,207	96		2,037,481
TRANSPORTATION REG BD	3	3	0	0	0		2,576
VETERANS AFFAIRS	964	142	0	1,753	11		236,461
WASTE MGMT BD	115	20	0	25	2		29,025
WKRS COMP CT OF APPLS	26	5	0	3	0		7,975
ZOO	471	59	0	31	10		95,818
OTHER	1,490	307	2	16,241	43	4,484,351	6,940,687
DIRECT BILLINGS							4,485,729
GENERAL GOV'T	35,885	17,038	599	0	4,116	1,905,614	19,410,165
TOTAL	0	0	0	0	0	0	0

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 88 ACTUAL PLAN

<u>DEPARTMENT</u>	<u>BASIS OF ALLOCATION</u>
Equipment Use Charge	
1.4 Equipment Use Charge	Cost of equipment inventory (6-30-88)
ADMINISTRATION-ADMINISTRATIVE MANAGEMENT	
2.4 Commissioner and Personnel	Actual Employee Count F.Y. 1988
2.5 Fiscal	Accounting transactions processed in F.Y. 1988
ADMINISTRATION-PROPERTY MANAGEMENT	
3.4 Leasing	Number of leases processed in F.Y. 1988
ADMINISTRATION-INFORMATION MANAGEMENT	
4.4 Statewide Systems	Computer Usage in F.Y. 1988
4.5 Records Center	Cubic feet of records maintained
4.6 Telecommunications	Telephone charges (Obj. Code 202) in F.Y. 1988
ADMINISTRATION-OPERATIONS MANAGEMENT	
5.4 Central Mail	Postage revolving fund charges F.Y. 1988
5.5 Employee Assistance	Actual Employee Count F.Y. 1988
ADMINISTRATION - MATERIALS MANAGEMENT	
6.4 Inventory Management	Number of items in inventory 6-30-88
6.5 Procurement	Encumbrance transactions (A44) in F.Y. 1988
FINANCE-FISCAL MGMT AND ADMIN	
7.4 Department - Administration	Actual Employee Count F.Y. 1988
FINANCE-BUDGET	
8.4 Budget Control	Accounting transaction F.Y. 1988
8.5 Budget Support	Number of allotment accounts in state accounting system

STATE OF MINNESOTA
SUMMARY OF ALLOCATION BASIS
F.Y. 88 ACTUAL PLAN

DEPARTMENT	BASIS OF ALLOCATION
FINANCE-ACCOUNTING	
9.4 Accounting Services	Accounting Transactions F.Y. 1988
FINANCE-OTHER	
10.4 Financial Reporting	Accounting Transactions F.Y. 1988
10.5 Central Payroll	Payroll Transactions F.Y. 1988
10.6 Single Audit	Federal Cash Receipts Fiscal Year 1988
EMPLOYEE RELATIONS	
11.4 Personnel Administration	Actual Employee Count F.Y. 1988
MEDIATION SERVICES	
12.4 State Agencies	Positions in Bargaining Units in F.Y. 1988
LEGISLATIVE AUDITOR	
13.4 Finance Audits	Actual Hours of Service F.Y. 1988
13.5 Program Audits	Actual Hours of Service F.Y. 1988
13.6 Single Audit	Actual Hours of Service F.Y. 1988
TREASURER	
14.4 Treasurer	Accounting Transactions and Subsystem Warrants F.Y. 1988
ATTORNEY GENERAL-GENERAL SUPPORT	
15.4 Legal Services	Actual Hours of Service F.Y. 1988
STATE AUDITOR-SINGLE AUDIT	
16.4 Single Audit	Federal Cash Receipts Fiscal Year 1988
SUMBUDP.2	

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, 1988. 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 1988

STATE OF MINNESOTA
EQUIPMENT USE CHARGE
COSTS TO BE ALLOCATED

EXPENDITURES PER 1988 FINANCIAL INFORMATION:

DEPARTMENTAL COST ADJUSTMENTS:

EQUIPMENT USE CHARGE	307,681	
TOTAL DEPARTMENTAL COST ADJUSTMENTS		307,681
TOTAL TO BE ALLOCATED		307,681

SCHEDULE 1.3
ACTUAL 1988

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

SCHEDULE OF COSTS TO BE ALLOCATED BY FUND

	TOTAL	GENERAL ADMIN	EQUIPMENT USE CHG
COST ADJUSTMENTS			
DEPARTMENTAL COST ADJUSTMENTS			
*EQUIPMENT USE CHARGE	307,681		307,681
COST BY FUNCTION	307,681		307,681
REALLOCATE ADMIN	0		
ALLOCABLE COSTS	307,681		307,681
DISALLOWED			
NET ALLOCATED	307,681		307,681

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

SCHEDULE 1.4
ACTUAL 1988

STATE OF MINNESOTA

EQUIPMENT USE CHARGE

DETAIL ALLOCATION-EQUIPMENT USE CHARGE

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	166,627	3.61%	11,109
PROPERTY MGMT	157,520	3.41%	10,502
INFORMATION MGMT	794,201	17.21%	52,948
OPERATIONS MGMT	94,730	2.05%	6,316
MATERIALS MGMT	88,375	1.91%	5,892
FINANCE	641,687	13.90%	42,781
EMPLOYEE RELATIONS	334,938	7.26%	22,330
MEDIATION SVCS	290,373	6.29%	19,359
LEGISLATIVE AUDIT	354,352	7.68%	23,625
TREASURER	246,607	5.34%	16,441
ATTORNEY GENERAL	1,445,573	31.32%	96,378
SUB-TOTAL	4,614,983	100.00%	307,681
DIRECT BILLED			
TOTAL	4,614,983	100.00%	307,681

ALLOCATION BASIS: COST OF EQUIPMENT IN INVENTORY(6-30-88)
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 each unit's actual employee count for F.Y. 1988.

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 1988 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
ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988	4,604,349
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DEDUCTIONS:

EQUIPMENT	(62,070)
GRANTS	(2,529,597)

TOTAL DEDUCTIONS	(2,591,667)
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ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	11,109
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TOTAL ALLOCATED ADDITIONS	11,109
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TOTAL TO BE ALLOCATED	2,023,791
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SCHEDULE 2.3
ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTIONS

FISCAL YEAR ENDED JUNE 30, 1988

	TOTAL	GENERAL ADMN	COMMR & PERSONL	FISCAL	MGMT ANALYSIS	OTHER
WAGES & BENEFITS						
SALARIES & WAGES	1,645,758		582,372	494,296	469,090	0
OTHER EQUIPMENT & COST						
SERVICES	314,134		209,937	43,541	53,245	7,411
SUPPLIES	52,790		33,940	9,277	9,573	0
EQUIPMENT	62,070	62,070				
GRANTS	2,529,597					2,529,597
DEPARTMENTAL EXPENDITURES	4,604,349	62,070	926,249	547,114	531,908	2,537,008
COST ADJUSTMENTS						
DEDUCTIONS	(2,591,667)	(62,070)	0	0	0	(2,529,597)
ADDITIONS	11,109	11,109				
COST BY FUNCTION	2,023,791	11,109	926,249	547,114	531,908	7,411
REALLOCATE ADMINISTRATION		(11,109)	5,112	3,020	2,936	41
ALLOCABLE COSTS	2,023,791	0	931,361	550,134	534,844	7,452
DISALLOWED	(542,296)				(534,844)	(7,452)
NET ALLOWED	1,481,495				0	0

SCHEDULE 2.4
ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-COMMR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
ADMINISTRATIVE MGMT	46.15	6.08%	56,616
PROPERTY MGMT	30.96	4.08%	37,981
INFORMATION MGMT	35.97	4.74%	44,127
OPERATIONS MGMT	22.84	3.01%	28,020
MATERIALS MGMT	49.49	6.52%	60,713
BUILDING CODE	15.41	2.03%	18,905
BUILDING CONSTRUCTN	4.08	0.54%	5,005
PLANT MANAGEMENT	157.90	20.80%	193,709
STATE REGISTER & DOC	18.26	2.41%	22,401
MICROGRAPHICS	13.57	1.79%	16,647
ELECT EQUIP MNTL	2.13	0.28%	2,613
TELECOMMUNICATIONS	7.16	0.94%	8,784
MOTOR POOL	15.65	2.06%	19,199
STATE PRINTER	51.96	6.84%	63,744
CENTRAL STORES	11.83	1.56%	14,513
FEDERAL SURPLUS	6.75	0.89%	8,281
RESOURCE RECOVERY	2.00	0.26%	2,454
COMMUTER VANS	0.63	0.08%	773
COMPUTER SVCS	232.05	30.57%	284,675
ADDRESSING & INSERT	7.03	0.93%	8,624
MOVERS & DELIVERY	9.78	1.29%	11,398
CENT MNTNCE REV	5.27	0.69%	6,465
CAPITOL PARKING	1.60	0.21%	1,963
PROC SUR-LOCAL GOVT	1.00	0.13%	1,227
RCRDS MGT-LOC GOVT	0.50	0.07%	613
MGMT ANAL-SP FD	4.57	0.60%	5,606
IISAC	0.16	0.02%	196
911 EMERGENCY	3.00	0.40%	3,680
RISK MANAGEMENT	0.00	0.00%	0
OTHER	1.49	0.20%	1,829
SUB-TOTAL	759.19	100.00%	931,361
DIRECT BILLED			
TOTAL	759.19	100.00%	931,361

ALLOCATION BASIS: F.Y. 1988 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 2.5
ACTUAL F.Y.

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
ADMINISTRATIVE MGMT	2,706	7.80%	17,930
PROPERTY MGMT	879	2.53%	5,824
INFORMATION MGMT	2,818	8.12%	18,672
OPERATIONS MGMT	14,049	40.50%	93,087
MATERIALS MGMT	1,471	4.24%	9,747
BUILDING CODE	1,323	3.81%	8,766
BUILDING CONSTRUCTION	5,251	15.14%	34,793
OTHER	6,192	17.85%	41,027
TOTAL	34,689	100.00%	229,846
PLANT MANAGEMENT	9,137	7.66%	24,536
STATE REG & DOC	4,707	3.95%	12,640
MICROGRAPHICS	1,713	1.44%	4,600
ELECT EQUIP RNTL	1,674	1.40%	4,495
TELECOMMUNICATIONS	19,297	16.18%	51,819
MOTOR POOL	23,453	19.66%	62,979
STATE PRINTER	14,846	12.45%	39,866
CENTRAL STORES	20,001	16.77%	53,709
FEDERAL SURPLUS	1,691	1.42%	4,541
RESOURCE RECOVERY	420	0.35%	1,128
COMMUTER VANS	542	0.45%	1,455
COMPUTER SVCS	11,236	9.42%	30,172
ADDRESSING & INSERT	768	0.64%	2,062
MOVERS & DELIVERY	1,102	0.92%	2,959
CENT MNTNCE REV	1,797	1.51%	4,826
CAPITOL PARKING	2,125	1.78%	5,706
PROD SUR-LOCAL GOVT	5	0.00%	13
RCDS MGT-LOC GOVT	98	0.08%	263
MGMT ANAL-SP FD	258	0.22%	693
IISAC	34	0.03%	91
911 EMERGENCY	3,774	3.16%	10,134
RISK MANAGEMENT	595	0.50%	1,601
TOTAL	119,273	100.00%	320,288
GRAND TOTAL	153,962		550,134

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

SCHEDULE 2.6
ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL
ADMINISTRATION			
ADMINISTRATIVE MGMT	74,546	56,616	17,930
PROPERTY MGMT	43,805	37,981	5,824
INFORMATION MGMT	62,799	44,127	18,672
OPERATIONS MGMT	121,107	28,020	93,087
MATERIALS MGMT	70,460	60,713	9,747
BUILDING CODE	27,671	18,905	8,766
BUILDING CONSTRUCTION	39,798	5,005	34,793
PLANT MGMT	218,245	193,709	24,536
STATE REGISTER & DOCUMENTS	35,041	22,401	12,640
MICROGRAPHICS	21,247	16,647	4,600
ELECT EQUIP RNTL	7,108	2,613	4,495
TELECOMMUNICATIONS	60,603	8,784	51,819
MOTOR POOL	82,178	19,199	62,979
STATE PRINTER	103,610	63,744	39,866
CENTRAL STORES	68,222	14,513	53,709
FEDERAL SURPLUS	12,822	8,281	4,541
RESOURCE RECOVERY	3,582	2,454	1,128
COMMUTER VANS	2,228	773	1,455
COMPUTER SVCS	314,847	284,675	30,172
ADDRESSING & INSERT	10,686	8,624	2,062
MOVERS & DELIVERY	14,957	11,998	2,959
CENTRAL MNTNCE REV	11,291	6,465	4,826
CAPITOL PARKING	7,669	1,963	5,706
PROC SUR-LOCAL GOVT	1,240	1,227	13
RECORDS MGMT-LOCAL GOVT	876	613	263
MGMT ANALYSIS-SP FD	6,299	5,606	693
IISAC	287	196	91
911 EMERGENCY	13,814	3,680	10,134
RISK MANAGEMENT	1,601	0	1,601
OTHER	42,856	1,829	41,027
TOTAL	1,481,495	931,361	550,134

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. 1988.
- 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
ACTUAL 1988

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT

COSTS TO BE ALLOCATED

FISCAL YEAR ENDED JUNE 30, 1988

EXPENDITURES-ACTUAL F.Y. 1988		4,808,975
DEDUCTIONS:		
EQUIPMENT	(35,005)	
RENT VETS ORG & LEG	(3,387,900)	
TOTAL DEDUCTIONS		(3,422,905)
ADDITIONS:		
EQUIPMENT USE CHARGE	10,502	
ADM-ADMINISTRATIVE MGMT	43,805	
TOTAL ADDITIONS		54,307
TOTAL TO BE ALLOCATED		1,440,377

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	LEASING	OTHER
WAGES & BENEFITS				
SALARY & WAGES	978,725		311,857	666,868
OTHER EXPENSE & COST				
SERVICES	362,378		31,356	331,022
SUPPLIES	44,367		5,464	39,503
EQUIPMENT	35,005	35,005		
RENT VETS ORG & LEG	3,387,900	3,387,900		
DEPARTMENTAL EXPENDITURES	4,808,975	3,422,905	348,677	1,037,393
COST ADJUSTMENTS				
DEDUCTIONS	(3,422,905)	(3,422,905)		
ADDITIONS	54,307	54,307		
COST BY FUNCTION	1,440,377	54,307	348,677	1,037,393
REALLOCATE ADMINISTRATION		(54,307)	13,661	40,646
ALLOCABLE COSTS	1,440,377	0	362,338	1,078,039
DISALLOWED	(1,078,039)			(1,078,039)
NET ALLOCATED	362,338	0	362,338	0

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	8	0.98%	3,565
PROPERTY MGMT	3	0.37%	1,337
INFORMATION MGMT	3	0.37%	1,337
OPERATIONS MGMT	5	0.62%	2,228
MATERIALS MGMT	6	0.74%	2,674
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	1	0.12%	446
PLANT MGMT	27	3.32%	12,033
STATE REGISTER & DOCUMENTS	1	0.12%	446
MICROGRAPHICS	2	0.25%	891
ELECT EQUIP RNTL	1	0.12%	446
TELECOMMUNICATIONS	1	0.12%	446
MOTOR POOL	1	0.12%	446
STATE PRINTER	3	0.37%	1,337
CENTRAL STORES	1	0.12%	446
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	6	0.74%	2,674
ADDRESSING & INSERT	1	0.12%	446
MOVERS & DELIVERY	1	0.12%	446
CENTRAL MNTNCE REV	1	0.12%	446
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	1	0.12%	446
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	1	0.12%	446
OTHER	1	0.12%	446
AGRICULTURE	22	2.71%	9,805
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	13	1.60%	5,794
AUDITOR	2	0.25%	891
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	1	0.12%	446
COMMERCE	2	0.25%	891
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	17	2.09%	7,577
CORRECTIONS	39	4.80%	17,382
DISABILITY COUNCIL	9	1.11%	4,011
EDUCATION-CENTRAL OFFICE	14	1.72%	6,240
EDUCATION-FARIBAULT SCHOOLS	5	0.62%	2,228
EDUCATION-VO-TECH	1	0.12%	446
EMPLOYEE RELATIONS	4	0.49%	1,783
FINANCE	4	0.49%	1,783
HEALTH	11	1.35%	4,902
HEALTH LIC BDS			
MEDICAL EXAMINERS	3	0.37%	1,337
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	1	0.12%	446
CHIROPRACTORS	1	0.12%	446
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	1	0.12%	446
UNLIC MNTL HLTH PROV BD	1	0.12%	446
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.12%	446

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DETAIL ALLOCATION-LEASING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	4	0.49%	1,783
HIGHER ED COORD BD	3	0.37%	1,337
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	3	0.37%	1,337
HUMAN RIGHTS	7	0.86%	3,120
HUMAN SERVICES-CENT OFF	63	7.75%	28,078
HUMAN SERVICES-INSTITUTNS	8	0.98%	3,565
INDIAN AFFAIRS	3	0.37%	1,337
INVESTMENT BOARD	1	0.12%	446
IRON RANGE RESOURCES	2	0.25%	891
JOBS & TRAINING	92	11.32%	41,003
LABOR & INDUSTRY	16	1.97%	7,131
LEGISLATIVE AUDIT	1	0.12%	446
MEDIATION SVCS	4	0.49%	1,783
MILITARY AFFAIRS	2	0.25%	891
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	49	6.03%	21,838
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	2	0.25%	891
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	9	1.11%	4,011
POLLUTION CONTROL	10	1.23%	4,457
PUB EMP RET ASSN	2	0.25%	891
PUBLIC SAFETY	108	13.28%	48,133
PUBLIC SERVICE	1	0.12%	446
PUBLIC UTIL COMM	2	0.25%	891
RACING COMMISSION	1	0.12%	446
REVENUE	30	3.69%	13,370
SECRETARY OF STATE	4	0.49%	1,783
STATE RETIREMENT	1	0.12%	446
STATE UNIV SYSTEM	41	5.04%	18,273
TEACHERS RETIREMENT	2	0.25%	891
TRADE & ECON DEV	19	2.34%	8,468
TRANSPORTATION	35	4.31%	15,599
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	1	0.12%	446
VETERANS AFFAIRS	3	0.37%	1,337
WASTE MGMT BD	3	0.37%	1,337
WRKRS COMP CT OF APPEALS	4	0.49%	1,783
ZOO	8	0.98%	3,565
OTHER	42	5.17%	18,714
TOTAL	813	100.00%	362,338

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1988
SOURCE: REAL ESTATE UNIT RECORDS

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
ADMINISTRATIVE MGMT	3,565	3,565
PROPERTY MGMT	1,337	1,337
INFORMATION MGMT	1,337	1,337
OPERATIONS MGMT	2,228	2,228
MATERIALS MGMT	2,674	2,674
BUILDING CODE	0	0
BUILDING CONSTRUCTION	446	446
PLANT MGMT	12,033	12,033
STATE REGISTER & DOCUMENTS	446	446
MICROGRAPHICS	891	891
ELECT EQUIP RNTL	446	446
TELECOMMUNICATIONS	446	446
MOTOR POOL	446	446
STATE PRINTER	1,337	1,337
CENTRAL STORES	446	446
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	2,674	2,674
ADDRESSING & INSERT	446	446
MOVERS & DELIVERY	446	446
CENTRAL MNTNCE REV	446	446
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	446	446
IISAC	0	0
911 EMERGENCY	0	0
RISK MANAGEMENT	446	446
OTHER	446	446
AGRICULTURE	9,805	9,805
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	5,794	5,794
AUDITOR	891	891
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	446	446
COMMERCE	891	891
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	7,577	7,577
CORRECTIONS	17,382	17,382
DISABILITY COUNCIL	4,011	4,011
EDUCATION-CENTRAL OFFICE	5,240	5,240
EDUCATION-FARIBAULT SCHOOLS	2,228	2,228
EDUCATION-VO-TECH	446	446
EMPLOYEE RELATIONS	1,783	1,783
FINANCE	1,783	1,783
HEALTH	4,902	4,902
HEALTH LIC BDS	3,247	3,247
MEDICAL EXAMINERS	1,337	1,337
NURSING	0	0
PHARMACY	0	0
DENTISTRY	446	446
CHIROPRACTORS	446	446
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	446	446
UNLIC MNTL HLTH PROV BD	446	446
PODIATRY	0	0
VETERINARY MEDICINE	446	446

STATE OF MINNESOTA
ADMINISTRATION-PROPERTY MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEASING
HEARING EXAMINER	1,783	1,783
HIGHER ED COORD BD	1,337	1,337
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	1,337	1,337
HUMAN RIGHTS	3,120	3,120
HUMAN SERVICES-CENT OFF	28,078	28,078
HUMAN SERVICES-INSTITUTNS	3,565	3,565
INDIAN AFFAIRS	1,337	1,337
INVESTMENT BOARD	446	446
IRON RANGE RESOURCES	891	891
JOBS & TRAINING	41,003	41,003
LABOR & INDUSTRY	7,131	7,131
LEGISLATIVE AUDIT	446	446
MEDIATION SVCS	1,783	1,783
MILITARY AFFAIRS	891	891
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	21,838	21,838
NON-HEALTH LIC BDS	0	0
BOXING	0	0
BARBERS	0	0
ELECTRICITY	891	891
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	4,011	4,011
POLLUTION CONTROL	4,457	4,457
PUB EMP RET ASSN	891	891
PUBLIC SAFETY	48,133	48,133
PUBLIC SERVICE	446	446
PUBLIC UTIL COMM	891	891
RACING COMMISSION	446	446
REVENUE	13,370	13,370
SECRETARY OF STATE	1,783	1,783
STATE RETIREMENT	446	446
STATE UNIV SYSTEM	18,273	18,273
TEACHERS RETIREMENT	891	891
TRADE & ECON DEV	8,468	8,468
TRANSPORTATION	15,599	15,599
TRANSPORTATION REG BD	0	0
TREASURER	446	446
VETERANS AFFAIRS	1,337	1,337
WASTE MGMT BD	1,337	1,337
WRKRS COMP CT OF APPEALS	1,783	1,783
ZOO	3,565	3,565
OTHER	18,714	18,714
TOTAL	362,338	362,338

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 June 30, 1988.
- 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. 1988.

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 1988

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988		2,296,615
DEDUCTIONS:		
EQUIPMENT	(135,473)	
GRANTS	(70,200)	
TOTAL DEDUCTIONS		(205,673)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	52,948	
ADMIN-ADMINISTRATIVE MGMT	62,799	
ADMIN-PROPERTY MANAGEMENT	1,337	
TOTAL ADDITIONS		117,084
TOTAL TO BE ALLOCATED		2,208,026

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATEWIDE SYSTEMS	RECORDS MGMT	TELE COMM	OTHER
WAGES & BENEFITS						
SALARY & WAGES	1,352,947		366,607	125,499	761,092	99,749
OTHER EXPENSES & COST						
SERVICES	698,549		149,786	159,282	356,443	33,038
SUPPLIES	39,446		20,025	2,942	11,945	4,534
EQUIPMENT	135,473	135,473				
GRANTS	70,200	70,200				
DEPARTMENTAL EXPEND	2,296,615	205,673	536,418	287,723	1,129,480	137,321
COST ADJUSTMENTS						
DEDUCTIONS	(205,673)	(205,673)				
ADDITIONS	117,084	117,084				
COST BY FUNCTION	2,208,026	117,084	536,418	287,723	1,129,480	137,321
REALLOCATE GEN ADMN		(117,084)	30,038	16,111	63,246	7,689
ALLOCABLE COSTS	2,208,026	0	566,456	303,834	1,192,726	145,010
DISALLOWED	(145,010)					(145,010)
NET ALLOCATED	2,063,016	0	566,456	303,834	1,192,726	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	30,693	0.13%	737
PROPERTY MGMT	4,326	0.02%	104
INFORMATION MGMT	41,119	0.17%	988
OPERATIONS MGMT	2,689	0.01%	65
MATERIALS MGMT	485,774	2.06%	11,668
BUILDING CODE	100	0.00%	2
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	2,511	0.01%	60
STATE REGISTER & DOCUMENTS	42,371	0.18%	1,018
MICROGRAPHICS	1,777	0.01%	43
ELECT EQUIP RNTL	494	0.00%	12
TELECOMMUNICATIONS	41,487	0.18%	997
MOTOR POOL	29,684	0.13%	713
STATE PRINTER	2,091	0.01%	50
CENTRAL STORES	286	0.00%	7
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	239	0.00%	6
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	274	0.00%	7
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	396	0.00%	10
RISK MANAGEMENT	2,542	0.01%	61
OTHER	0	0.00%	0
AGRICULTURE	18,189	0.08%	437
ANIMAL HEALTH BD	1,539	0.01%	37
ARTS BOARD	9	0.00%	0
ATTORNEY GENERAL	27,204	0.12%	653
AUDITOR	1,370	0.01%	33
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	36,839	0.16%	885
COMMERCE	60,372	0.26%	1,450
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	15,866	0.07%	381
CORRECTIONS	133,005	0.56%	3,195
DISABILITY COUNCIL	2,138	0.01%	51
EDUCATION-CENTRAL OFFICE	72,345	0.31%	1,738
EDUCATION-FARIBAULT SCHOOLS	2,379	0.01%	57
EDUCATION-VO-TECH	5,832	0.02%	140
EMPLOYEE RELATIONS	1,057,136	4.48%	25,393
FINANCE	1,699,353	7.21%	40,819
HEALTH	69,098	0.29%	1,660
HEALTH LIC BDS			
MEDICAL EXAMINERS	16,215	0.07%	389
NURSING	10,404	0.04%	250
PHARMACY	3,850	0.02%	92
DENTISTRY	0	0.00%	0
CHIROPRACTORS	878	0.00%	21
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	1,206	0.01%	29

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	1,211	0.01%	29
HIGHER ED COORD BD	0	0.00%	0
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	21,999	0.09%	528
HUMAN RIGHTS	5,598	0.02%	134
HUMAN SERVICES-CENT OFF	5,841,509	24.77%	140,314
HUMAN SERVICES-INSTITUTNS	4,706	0.02%	113
INDIAN AFFAIRS	50	0.00%	1
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	912	0.00%	22
JOBS & TRAINING	595,067	2.52%	14,294
LABOR & INDUSTRY	12,291	0.05%	295
LEGISLATIVE AUDIT	90,567	0.38%	2,175
MEDIATION SVCS	1,921	0.01%	46
MILITARY AFFAIRS	3,340	0.01%	80
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	404,697	1.72%	9,721
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	40	0.00%	1
ELECTRICITY	14,750	0.06%	354
ARCHITECTS & ENG	6,827	0.03%	164
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	6,201	0.03%	149
PEACE OFFICERS	232	0.00%	6
PLANNING	8,570	0.04%	206
POLLUTION CONTROL	2,459	0.01%	59
PUB EMP RET ASSN	50,102	0.21%	1,203
PUBLIC SAFETY	4,373,449	18.55%	105,051
PUBLIC SERVICE	2,704	0.01%	65
PUBLIC UTIL COMM	740	0.00%	18
RACING COMMISSION	26,460	0.11%	636
REVENUE	6,085,312	25.80%	146,170
SECRETARY OF STATE	44,580	0.19%	1,071
STATE RETIREMENT	265,837	1.13%	6,385
STATE UNIV SYSTEM	21,573	0.09%	518
TEACHERS RETIREMENT	67,741	0.29%	1,627
TRADE & ECON DEV	12,666	0.05%	304
TRANSPORTATION	1,585,539	6.72%	38,085
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	1,311	0.01%	31
WASTE MGMT BD	12,391	0.05%	298
WRKRS COMP CT OF APPEALS	1,200	0.01%	29
ZOO	4,709	0.02%	113
OTHER	79,215	0.34%	1,903
TOTAL	23,582,556	100.00%	566,456

ALLOCATION BASIS: F.Y. 1988 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 MGMT	291	1.00%	3,028
PROPERTY MGMT	41	0.14%	427
INFORMATION MGMT	18	0.06%	187
OPERATIONS MGMT	0	0.00%	0
MATERIALS MGMT	1,378	4.72%	14,340
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	143	0.49%	1,488
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	2	0.01%	21
ELECT EQUIP RNTL	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
COMPUTER SERVICES	14	0.05%	146
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
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	25	0.09%	260
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	355	1.22%	3,694
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	15	0.05%	156
ATTORNEY GENERAL	2,403	8.23%	25,007
AUDITOR	216	0.74%	2,248
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	790	2.71%	8,221
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	463	1.59%	4,818
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	65	0.22%	676
EDUCATION-FARIBAUT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	42	0.14%	437
EMPLOYEE RELATIONS	115	0.39%	1,197
FINANCE	2,983	10.22%	31,043
HEALTH	1,817	6.22%	18,909
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	32	0.11%	333
PHARMACY	4	0.01%	42
DENTISTRY	28	0.10%	291
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	240	0.82%	2,498
HIGHER ED COORD BD	2	0.01%	21
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	994	3.40%	10,344
HUMAN RIGHTS	344	1.18%	3,580
HUMAN SERVICES-CENT OFF	1,921	6.58%	19,991
HUMAN SERVICES-INSTITUTNS	1,089	3.73%	11,333
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,358	11.50%	34,946
LABOR & INDUSTRY	4,426	15.16%	46,060
LEGISLATIVE AUDIT	461	1.58%	4,797
MEDIATION SVCS	27	0.09%	281
MILITARY AFFAIRS	668	2.29%	6,952
MUNICIPAL BOARD	94	0.32%	978
NATURAL RESOURCES	453	1.55%	4,714
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	2	0.01%	21
ELECTRICITY	154	0.53%	1,603
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	421	1.44%	4,381
PUB EMP RET ASSN	4	0.01%	42
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	242	0.83%	2,518
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	1,188	4.07%	12,363
SECRETARY OF STATE	432	1.48%	4,496
STATE RETIREMENT	4	0.01%	42
STATE UNIV SYSTEM	34	0.12%	354
TEACHERS RETIREMENT	3	0.01%	31
TRADE & ECON DEV	28	0.10%	291
TRANSPORTATION	5	0.02%	52
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	457	1.57%	4,756
VETERANS AFFAIRS	0	0.00%	0
WASTE MGMT BD	81	0.28%	843
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	128	0.44%	1,332
OTHER	696	2.38%	7,245
TOTAL	29,196	100.00%	303,834

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-88
SOURCE: DIVISION RECORDS

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	15,114	0.09%	1,077
PROPERTY MGMT	14,027	0.08%	1,000
INFORMATION MGMT	135,861	0.81%	9,682
OPERATIONS MGMT	9,404	0.06%	670
MATERIALS MGMT	23,458	0.14%	1,672
BUILDING CODE	12,730	0.08%	907
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	21,641	0.13%	1,542
STATE REGISTER & DOCUMENTS	9,539	0.06%	680
MICROGRAPHICS	1,704	0.01%	121
ELECT EQUIP RNTL	428	0.00%	30
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,359	0.03%	311
STATE PRINTER	6,442	0.04%	459
CENTRAL STORES	2,036	0.01%	145
FEDERAL SURPLUS	3,166	0.02%	226
RESOURCE RECOVERY	604	0.00%	43
COMMUTER VANS	98	0.00%	7
COMPUTER SERVICES	127,606	0.76%	9,093
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	148	0.00%	11
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,082	0.01%	77
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	1,603	0.01%	114
IISAC	0	0.00%	0
911 EMERGENCY	2,998,305	17.91%	213,663
RISK MANAGEMENT	0	0.00%	0
OTHER	974	0.01%	69
AGRICULTURE	187,748	1.12%	13,379
ANIMAL HEALTH BD	16,811	0.10%	1,198
ARTS BOARD	6,233	0.04%	444
ATTORNEY GENERAL	189,760	1.13%	13,523
AUDITOR	26,262	0.16%	1,871
CAPITOL AREA ARCH PLAN BD	1,687	0.01%	120
CHARITABLE GAMBLING	12,629	0.08%	900
COMMERCE	94,737	0.57%	6,751
COMMUNICATION IMPAIRED BD	559	0.00%	40
COMMUNITY COLLEGE BD	727,492	4.35%	51,842
CORRECTIONS	475,211	2.84%	33,864
DISABILITY COUNCIL	5,257	0.03%	375
EDUCATION-CENTRAL OFFICE	265,968	1.59%	18,953
EDUCATION-FARIBAULT SCHOOLS	20,417	0.12%	1,455
EDUCATION-VO-TECH	81,301	0.49%	5,794
EMPLOYEE RELATIONS	53,493	0.32%	3,812
FINANCE	82,504	0.49%	5,879
HEALTH	312,905	1.87%	22,298
HEALTH LIC BDS			
MEDICAL EXAMINERS	6,751	0.04%	481
NURSING	4,672	0.03%	333
PHARMACY	2,817	0.02%	201
DENTISTRY	3,031	0.02%	216
CHIROPRACTORS	1,182	0.01%	84
PSYCHOLOGY	655	0.00%	47
OPTOMETRY	598	0.00%	43
NURSING HOME ADM	1,342	0.01%	96
SOCIAL WRK & MNTL HLTH	311	0.00%	22
SOCIAL WRK LIC BD	116	0.00%	8
MARR & FAMILY THERAPY BD	139	0.00%	10
UNLIC MNTL HLTH PROV BD	152	0.00%	11
PODIATRY	263	0.00%	19
VETERINARY MEDICINE	1,050	0.01%	75

SCHEDULE 4.6
ACTUAL 1988

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
DETAIL ALLOCATION-TELECOMMUNICATIONS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	27,973	0.17%	1,993
HIGHER ED COORD BD	29,571	0.18%	2,107
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	73,951	0.44%	5,270
HUMAN RIGHTS	49,145	0.29%	3,502
HUMAN SERVICES-CENT OFF	479,900	2.87%	34,198
HUMAN SERVICES-INSTITUTNS	491,450	2.94%	35,021
INDIAN AFFAIRS	6,021	0.04%	429
INVESTMENT BOARD	15,339	0.09%	1,093
IRON RANGE RESOURCES	95,640	0.57%	6,815
JOBS & TRAINING	1,099,556	6.57%	78,356
LABOR & INDUSTRY	162,891	0.97%	11,608
LEGISLATIVE AUDIT	18,153	0.11%	1,294
MEDIATION SVCS	18,692	0.11%	1,332
MILITARY AFFAIRS	392,597	2.35%	27,977
MUNICIPAL BOARD	3,030	0.02%	216
NATURAL RESOURCES	1,159,036	6.92%	82,594
NON-HEALTH LIC BDS			
BOXING	646	0.00%	46
BARBERS	612	0.00%	44
ELECTRICITY	12,612	0.08%	899
ARCHITECTS & ENG	1,951	0.01%	139
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,488	0.01%	106
PEACE OFFICERS	5,583	0.03%	398
PLANNING	56,923	0.34%	4,056
POLLUTION CONTROL	224,235	1.34%	15,979
PUB EMP RET ASSN	24,756	0.15%	1,764
PUBLIC SAFETY	964,190	5.76%	68,709
PUBLIC SERVICE	67,501	0.40%	4,810
PUBLIC UTIL COMM	15,699	0.09%	1,119
RACING COMMISSION	6,510	0.04%	464
REVENUE	459,150	2.74%	32,720
SECRETARY OF STATE	16,936	0.10%	1,207
STATE RETIREMENT	5,250	0.03%	374
STATE UNIV SYSTEM	1,985,445	11.86%	141,486
TEACHERS RETIREMENT	17,145	0.10%	1,222
TRADE & ECON DEV	245,626	1.47%	17,504
TRANSPORTATION	1,549,039	9.25%	110,387
TRANSPORTATION REG BD	1,911	0.01%	136
TREASURER	2,920	0.02%	208
VETERANS AFFAIRS	59,839	0.36%	4,264
WASTE MGMT BD	29,524	0.18%	2,104
WRKRS COMP CT OF APPEALS	3,226	0.02%	230
ZOO	44,126	0.26%	3,144
OTHER	837,176	5.00%	59,659
TOTAL	16,737,346	100.00%	1,192,726

ALLOCATION BASIS: TELEPHONE CHARGES (OBJECT CODE 202) F.Y. 1988
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS	RECORDS MANAGEMENT	TELE- COMMUN
ADMINISTRATION				
ADMINISTRATIVE MGMT	4,842	737	3,028	1,077
PROPERTY MGMT	1,531	104	427	1,000
INFORMATION MGMT	10,857	988	187	9,682
OPERATIONS MGMT	735	65	0	670
MATERIALS MGMT	27,680	11,668	14,340	1,672
BUILDING CODE	909	2	0	907
BUILDING CONSTRUCTION	1,488	0	1,488	0
PLANT MGMT	1,602	60	0	1,542
STATE REGISTER & DOCUMENTS	1,698	1,018	0	680
MICROGRAPHICS	185	43	21	121
ELECT EQUIP RNTL	42	12	0	30
TELECOMMUNICATIONS	397	397	0	0
MOTOR POOL	1,024	713	0	311
STATE PRINTER	509	50	0	459
CENTRAL STORES	152	7	0	145
FEDERAL SURPLUS	226	0	0	226
RESOURCE RECOVERY	43	0	0	43
COMMUTER VANS	7	0	0	7
COMPUTER SERVICES	9,245	6	146	9,093
ADDRESSING & INSERT	0	0	0	0
MOVERS & DELIVERY	11	0	0	11
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	84	7	0	77
PROC SUR-LOCAL GOVT	0	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0
MGMT ANALYSIS-SP FD	114	0	0	114
IISAC	260	0	260	0
911 EMERGENCY	213,673	10	0	213,663
RISK MANAGEMENT	61	61	0	0
OTHER	69	0	0	69
AGRICULTURE	17,510	437	3,694	13,379
ANIMAL HEALTH BD	1,235	37	0	1,198
ARTS BOARD	600	0	156	444
ATTORNEY GENERAL	39,183	653	25,007	13,523
AUDITOR	4,152	33	2,248	1,871
CAPITOL AREA ARCH PLAN BD	120	0	0	120
CHARITABLE GAMBLING	1,785	885	0	900
COMMERCE	16,422	1,450	8,221	6,751
COMMUNICATION IMPAIRED BD	40	0	0	40
COMMUNITY COLLEGE BD	52,223	381	0	51,842
CORRECTIONS	41,877	3,195	4,818	33,864
DISABILITY COUNCIL	426	51	0	375
EDUCATION-CENTRAL OFFICE	21,367	1,738	676	18,953
EDUCATION-FARIBAUTL SCHOOLS	1,512	57	0	1,455
EDUCATION-VO-TECH	6,371	140	437	5,794
EMPLOYEE RELATIONS	30,402	25,393	1,197	3,812
FINANCE	77,741	40,819	31,043	5,879
HEALTH	42,867	1,660	18,909	22,298
HEALTH LIC BDS				
MEDICAL EXAMINERS	870	389	0	481
NURSING	916	250	333	333
PHARMACY	335	92	42	201
DENTISTRY	507	0	291	216
CHIROPRACTORS	105	21	0	84
PSYCHOLOGY	47	0	0	47
OPTOMETRY	43	0	0	43
NURSING HOME ADM	96	0	0	96
SOCIAL WRK & MNTL HLTH	22	0	0	22
SOCIAL WRK LIC BD	8	0	0	8
MARR & FAMILY THERAPY BD	10	0	0	10
UNLIC MNTL HLTH PROV BD	11	0	0	11
PODIATRY	19	0	0	19
VETERINARY MEDICINE	104	29	0	75

STATE OF MINNESOTA
ADMINISTRATION-INFORMATION MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS	RECORDS MANAGEMENT	TELE- COMMUN
HEARING EXAMINER	4,520	29	2,498	1,993
HIGHER ED COORD BD	2,128	0	21	2,107
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	16,142	528	10,344	5,270
HUMAN RIGHTS	7,216	134	3,580	3,502
HUMAN SERVICES-CENT OFF	194,503	140,314	19,991	34,198
HUMAN SERVICES-INSTITUTNS	46,467	113	11,333	35,021
INDIAN AFFAIRS	430	1	0	429
INVESTMENT BOARD	1,093	0	0	1,093
IRON RANGE RESOURCES	6,837	22	0	6,815
JOBS & TRAINING	127,596	14,294	34,946	78,356
LABOR & INDUSTRY	57,963	295	46,060	11,608
LEGISLATIVE AUDIT	8,266	2,175	4,797	1,294
MEDIATION SVCS	1,659	46	281	1,332
MILITARY AFFAIRS	35,009	80	6,952	27,977
MUNICIPAL BOARD	1,194	0	978	216
NATURAL RESOURCES	97,029	9,721	4,714	82,594
NON-HEALTH LIC BDS				
BOXING	46	0	0	46
BARBERS	66	1	21	44
ELECTRICITY	2,856	354	1,603	899
ARCHITECTS & ENG	303	164	0	139
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	255	149	0	106
PEACE OFFICERS	404	6	0	398
PLANNING	4,262	206	0	4,056
POLLUTION CONTROL	20,419	59	4,381	15,979
PUB EMP RET ASSN	3,009	1,203	42	1,764
PUBLIC SAFETY	173,760	105,051	0	68,709
PUBLIC SERVICE	7,393	65	2,518	4,810
PUBLIC UTIL COMM	1,137	18	0	1,119
RACING COMMISSION	1,100	636	0	464
REVENUE	191,253	146,170	12,363	32,720
SECRETARY OF STATE	6,774	1,071	4,496	1,207
STATE RETIREMENT	6,901	6,385	42	374
STATE UNIV SYSTEM	142,358	518	354	141,486
TEACHERS RETIREMENT	2,880	1,627	31	1,222
TRADE & ECON DEV	18,099	304	291	17,504
TRANSPORTATION	148,524	38,085	52	110,387
TRANSPORTATION REG BD	136	0	0	136
TREASURER	4,964	0	4,756	208
VETERANS AFFAIRS	4,295	31	0	4,264
WASTE MGMT BD	3,245	298	843	2,104
WRKRS COMP CT OF APPEALS	259	29	0	230
ZOO	4,589	113	1,332	3,144
OTHER	68,807	1,903	7,245	59,659
TOTAL	2,063,016	566,456	303,834	1,192,726

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. 1988 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 actual employee count for fiscal year 1988.

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

SCHEDULE 5.2
ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988		1,086,311
DEDUCTIONS:		
EQUIPMENT	(19,363)	
TOTAL DEDUCTIONS		(19,363)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	6,316	
ADMIN-ADMINISTRATIVE MGMT	121,107	
ADMIN-PROPERTY MGMT	2,228	
ADMIN-INFORMATION MGMT	735	
TOTAL ADDITIONS		130,386
TOTAL TO BE ALLOCATED		1,197,334

STATE OF MINNESOTA

ADMINISTRATION-OPERATIONS MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	CENTRAL MAIL	EMPLOYEE ASSIST	OTHER
WAGES & BENEFITS					
SALARIES & WAGES	723,108		239,411	206,681	277,016
OTHER EXPENSE & COST					
SERVICES	314,701		124,434	102,935	87,332
SUPPLIES	29,139		4,278	15,460	9,401
EQUIPMENT	19,363	19,363			
DEPARTMENTAL EXPEND	1,086,311	19,363	368,123	325,076	373,749
COST ADJUSTMENTS					
DEDUCTIONS	(19,363)	(19,363)			
ADDITIONS	130,386	130,386			
COST BY FUNCTION	1,197,334	130,386	368,123	325,076	373,749
REALLOCATE ADMIN	0	(130,386)	44,986	39,726	45,674
ALLOCABLE COSTS	1,197,334	0	413,109	364,802	419,423
DISALLOWED	(419,423)				(419,423)
NET ALLOCATED	777,911	0	413,109	364,802	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	10,795	0.14%	583
PROPERTY MGMT	4,525	0.06%	244
INFORMATION MGMT	3,286	0.04%	177
OPERATIONS MGMT	8,302	0.11%	475
MATERIALS MGMT	38,297	0.50%	2,067
BUILDING CODE	5,248	0.07%	283
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	610	0.01%	33
STATE REGISTER & DOCUMENTS	60,877	0.80%	3,285
MICROGRAPHICS	414	0.01%	22
ELECT EQUIP RNTL	37	0.00%	2
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	1,097	0.01%	59
STATE PRINTER	1,179	0.02%	64
CENTRAL STORES	1,460	0.02%	79
FEDERAL SURPLUS	2,244	0.03%	121
RESOURCE RECOVERY	5	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	3,229	0.04%	174
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,484	0.02%	80
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	586	0.01%	32
MGMT ANALYSIS-SP FD	176	0.00%	9
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	9,319	0.12%	503
AGRICULTURE	109,669	1.43%	5,918
ANIMAL HEALTH BD	9,059	0.12%	489
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	66,187	0.86%	3,572
AUDITOR	18,603	0.24%	1,004
CAPITOL AREA ARCH PLAN BD	775	0.01%	42
CHARITABLE GAMBLING	16,773	0.22%	905
COMMERCE	115,875	1.51%	6,253
COMMUNICATION IMPAIRED BD	72	0.00%	4
COMMUNITY COLLEGE BD	65,590	0.86%	3,539
CORRECTIONS	32,272	0.42%	1,742
DISABILITY COUNCIL	12,544	0.16%	677
EDUCATION-CENTRAL OFFICE	336,097	4.39%	18,137
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	77,130	1.01%	4,162
EMPLOYEE RELATIONS	69,429	0.91%	3,747
FINANCE	181,395	2.37%	9,789
HEALTH	19,156	0.25%	1,034
HEALTH LIC BDS			
MEDICAL EXAMINERS	7,967	0.10%	430
NURSING	36,356	0.47%	1,962
PHARMACY	0	0.00%	0
DENTISTRY	4,443	0.06%	240
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	313	0.00%	17
HIGHER ED COORD BD	93,869	1.23%	5,065
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	52,307	0.68%	2,823
HUMAN RIGHTS	15,965	0.22%	915
HUMAN SERVICES-CENT OFF	989,518	12.93%	53,398
HUMAN SERVICES-INSTITUTNS	2,320	0.03%	125
INDIAN AFFAIRS	331	0.00%	18
INVESTMENT BOARD	2,101	0.03%	113
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	9,659	0.13%	521
LABOR & INDUSTRY	135,578	1.77%	7,316
LEGISLATIVE AUDIT	6,855	0.09%	370
MEDIATION SVCS	8,996	0.12%	485
MILITARY AFFAIRS	10	0.00%	1
MUNICIPAL BOARD	988	0.01%	53
NATURAL RESOURCES	484,296	6.33%	26,134
NON-HEALTH LIC BDS			
BOXING	292	0.00%	16
BARBERS	2,997	0.04%	162
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	271	0.00%	15
ACCOUNTANCY	10,020	0.13%	541
PEACE OFFICERS	6,160	0.08%	332
PLANNING	41,627	0.54%	2,246
POLLUTION CONTROL	13,327	0.17%	719
PUB EMP RET ASSN	213,391	2.79%	11,515
PUBLIC SAFETY	1,686,702	22.03%	91,020
PUBLIC SERVICE	23,303	0.30%	1,258
PUBLIC UTIL COMM	6,639	0.09%	358
RACING COMMISSION	200	0.00%	11
REVENUE	1,402,653	18.32%	75,692
SECRETARY OF STATE	67,941	0.89%	3,666
STATE RETIREMENT	74,015	0.97%	3,994
STATE UNIV SYSTEM	59,184	0.77%	3,194
TEACHERS RETIREMENT	113,890	1.49%	6,146
TRADE & ECON DEV	404,497	5.28%	21,829
TRANSPORTATION	217,044	2.84%	11,712
TRANSPORTATION REG BD	3,064	0.04%	165
TREASURER	1,721	0.02%	93
VETERANS AFFAIRS	6,055	0.08%	327
WASTE MGMT BD	4,088	0.05%	221
WRKRS COMP CT OF APPEALS	1,923	0.03%	104
ZOO	0	0.00%	0
OTHER	157,172	2.05%	8,482
TOTAL	7,655,344	100.00%	413,109

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE 1988
SOURCE: SPECIAL COMPUTER REPORT

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	46.15	0.13%	490
PROPERTY MGMT	30.96	0.09%	329
INFORMATION MGMT	35.97	0.10%	382
OPERATIONS MGMT	22.84	0.07%	242
MATERIALS MGMT	49.49	0.14%	525
BUILDING CODE	15.41	0.04%	164
BUILDING CONSTRUCTION	4.08	0.01%	43
PLANT MGMT	157.90	0.46%	1,676
STATE REGISTER & DOCUMENTS	18.26	0.05%	194
MICROGRAPHICS	13.57	0.04%	144
ELECT EQUIP RNTL	2.13	0.01%	23
TELECOMMUNICATIONS	7.16	0.02%	76
MOTOR POOL	15.65	0.05%	166
STATE PRINTER	51.96	0.15%	551
CENTRAL STORES	11.83	0.03%	126
FEDERAL SURPLUS	6.75	0.02%	72
RESOURCE RECOVERY	2.00	0.01%	21
COMMUTER VANS	0.63	0.00%	7
COMPUTER SERVICES	232.05	0.68%	2,463
ADDRESSING & INSERT	7.03	0.02%	75
MOVERS & DELIVERY	9.78	0.03%	104
CENTRAL MNTNCE REV	5.27	0.02%	56
CAPITOL PARKING	1.60	0.00%	17
PROC SUR-LOCAL GOVT	1.00	0.00%	11
RECORDS MGMT-LOCAL GOVT	0.50	0.00%	5
MGMT ANALYSIS-SP FD	4.57	0.01%	48
IISAC	0.16	0.00%	2
911 EMERGENCY	3.00	0.01%	32
RISK MANAGEMENT	0.00	0.00%	0
OTHER	1.49	0.00%	16
AGRICULTURE	398.59	1.16%	4,230
ANIMAL HEALTH BD	34.83	0.10%	370
ARTS BOARD	15.50	0.05%	164
ATTORNEY GENERAL	350.80	1.02%	3,723
AUDITOR	103.65	0.30%	1,100
CAPITOL AREA ARCH PLAN BD	7.56	0.02%	80
CHARITABLE GAMBLING	14.75	0.04%	157
COMMERCE	231.04	0.67%	2,452
COMMUNICATION IMPAIRED BD	0.00	0.00%	0
COMMUNITY COLLEGE BD	2,109.08	6.14%	22,382
CORRECTIONS	1,879.13	5.47%	19,941
DISABILITY COUNCIL	9.88	0.03%	105
EDUCATION-CENTRAL OFFICE	364.12	1.06%	3,864
EDUCATION-FARIBAULT SCHOOLS	184.77	0.54%	1,961
EDUCATION-VO-TECH	105.33	0.31%	1,118
EMPLOYEE RELATIONS	145.72	0.42%	1,546
FINANCE	119.24	0.35%	1,265
HEALTH	745.46	2.17%	7,911
HEALTH LIC BDS			
MEDICAL EXAMINERS	14.75	0.04%	157
NURSING	17.16	0.05%	182
PHARMACY	6.50	0.02%	69
DENTISTRY	4.58	0.01%	49
CHIROPRACTORS	2.55	0.01%	27
PSYCHOLOGY	3.00	0.01%	32
OPTOMETRY	0.69	0.00%	7
NURSING HOME ADM	2.00	0.01%	21
SOCIAL WRK & MNTL HLTH	0.41	0.00%	4
SOCIAL WRK LIC BD	0.16	0.00%	2
MARR & FAMILY THERAPY BD	0.16	0.00%	2
UNLIC MNTL HLTH PROV BD	0.16	0.00%	2
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.08	0.00%	11

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	64.75	0.19%	687
HIGHER ED COORD BD	72.65	0.21%	771
HIGHER ED FAC AUTH	2.08	0.01%	22
HOUSING FINANCE	116.36	0.34%	1,235
HUMAN RIGHTS	65.72	0.19%	697
HUMAN SERVICES-CENT OFF	824.75	2.40%	8,752
HUMAN SERVICES-INSTITUTNS	5,581.09	16.24%	59,227
INDIAN AFFAIRS	8.50	0.02%	90
INVESTMENT BOARD	25.41	0.07%	270
IRON RANGE RESOURCES	125.29	0.36%	1,330
JOBS & TRAINING	1,930.63	5.62%	20,488
LABOR & INDUSTRY	329.72	0.96%	3,499
LEGISLATIVE AUDIT	67.33	0.20%	715
MEDIATION SVCS	23.62	0.07%	251
MILITARY AFFAIRS	304.44	0.89%	3,231
MUNICIPAL BOARD	4.00	0.01%	42
NATURAL RESOURCES	2,305.53	6.71%	24,466
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	16
BARBERS	2.58	0.01%	27
ELECTRICITY	17.25	0.05%	183
ARCHITECTS & ENG	5.25	0.02%	56
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	42
PEACE OFFICERS	0.00	0.00%	0
PLANNING	105.63	0.31%	1,121
POLLUTION CONTROL	471.00	1.37%	4,998
PUB EMP RET ASSN	61.66	0.18%	654
PUBLIC SAFETY	1,689.00	4.91%	17,924
PUBLIC SERVICE	130.46	0.38%	1,384
PUBLIC UTIL COMM	33.45	0.10%	355
RACING COMMISSION	11.50	0.03%	122
REVENUE	1,091.51	3.18%	11,583
SECRETARY OF STATE	56.02	0.16%	594
STATE RETIREMENT	37.51	0.11%	398
STATE UNIV SYSTEM	4,435.64	12.90%	47,071
TEACHERS RETIREMENT	46.16	0.13%	490
TRADE & ECON DEV	206.02	0.60%	2,186
TRANSPORTATION	4,964.94	14.44%	52,688
TRANSPORTATION REG BD	8.00	0.02%	85
TREASURER	12.00	0.03%	127
VETERANS AFFAIRS	402.59	1.17%	4,272
WASTE MGMT BD	56.41	0.16%	599
WRKRS COMP CT OF APPEALS	13.78	0.04%	146
ZOO	166.23	0.48%	1,764
OTHER	862.28	2.51%	9,150
TOTAL	34,376.08	100.00%	364,802

ALLOCATION BASIS: F.Y. 1988 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
ADMINISTRATION			
ADMINISTRATIVE MGMT	1,073	583	490
PROPERTY MGMT	573	244	329
INFORMATION MGMT	559	177	382
OPERATIONS MGMT	717	475	242
MATERIALS MGMT	2,592	2,067	525
BUILDING CODE	447	283	164
BUILDING CONSTRUCTION	43	0	43
PLANT MGMT	1,709	33	1,676
STATE REGISTER & DOCUMENTS	3,479	3,285	194
MICROGRAPHICS	166	22	144
ELECT EQUIP RNTL	25	2	23
TELECOMMUNICATIONS	76	0	76
MOTOR POOL	225	59	166
STATE PRINTER	615	64	551
CENTRAL STORES	205	79	126
FEDERAL SURPLUS	193	121	72
RESOURCE RECOVERY	21	0	21
COMMUTER VANS	7	0	7
COMPUTER SERVICES	2,637	174	2,463
ADDRESSING & INSERT	75	0	75
MOVERS & DELIVERY	104	0	104
CENTRAL MNTNCE REV	56	0	56
CAPITOL PARKING	97	80	17
PROC SUR-LOCAL GOVT	11	0	11
RECORDS MGMT-LOCAL GOVT	37	32	5
MGMT ANALYSIS-SP FD	57	3	48
IISAC	2	0	2
911 EMERGENCY	32	0	32
RISK MANAGEMENT	0	0	0
OTHER	519	503	16
AGRICULTURE	10,148	5,918	4,230
ANIMAL HEALTH BD	859	489	370
ARTS BOARD	164	0	164
ATTORNEY GENERAL	7,295	3,572	3,723
AUDITOR	2,104	1,004	1,100
CAPITOL AREA ARCH PLAN BD	122	42	80
CHARITABLE GAMBLING	1,062	905	157
COMMERCE	8,705	6,253	2,452
COMMUNICATION IMPAIRED BD	4	4	0
COMMUNITY COLLEGE BD	25,921	3,539	22,382
CORRECTIONS	21,683	1,742	19,941
DISABILITY COUNCIL	782	677	105
EDUCATION-CENTRAL OFFICE	22,001	18,137	3,864
EDUCATION-FARIBAULT SCHOOLS	1,961	0	1,961
EDUCATION-VO-TECH	5,280	4,162	1,118
EMPLOYEE RELATIONS	5,293	3,747	1,546
FINANCE	11,054	9,789	1,265
HEALTH	8,945	1,034	7,911
HEALTH LIC BDS			
MEDICAL EXAMINERS	587	430	157
NURSING	2,144	1,962	182
PHARMACY	69	0	69
DENTISTRY	289	240	49
CHIROPRACTORS	27	0	27
PSYCHOLOGY	32	0	32
OPTOMETRY	7	0	7
NURSING HOME ADM	21	0	21
SOCIAL WRK & MNTL HLTH	4	0	4
SOCIAL WRK LIC BD	2	0	2
MARR & FAMILY THERAPY BD	2	0	2
UNLIC MNTL HLTH PROV BD	2	0	2
PODIATRY	0	0	0
VETERINARY MEDICINE	11	0	11

SCHEDULE 5.6
ACTUAL 1988

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
HEARING EXAMINER	704	17	687
HIGHER ED COORD BD	5,836	5,065	771
HIGHER ED FAC AUTH	22	0	22
HOUSING FINANCE	4,058	2,823	1,235
HUMAN RIGHTS	1,612	915	697
HUMAN SERVICES-CENT OFF	62,150	53,398	8,752
HUMAN SERVICES-INSTITUTNS	59,352	125	59,227
INDIAN AFFAIRS	108	18	90
INVESTMENT BOARD	383	113	270
IRON RANGE RESOURCES	1,330	0	1,330
JOBS & TRAINING	21,009	521	20,488
LABOR & INDUSTRY	10,815	7,316	3,499
LEGISLATIVE AUDIT	1,085	370	715
MEDIATION SVCS	736	485	251
MILITARY AFFAIRS	3,232	1	3,231
MUNICIPAL BOARD	95	53	42
NATURAL RESOURCES	50,600	26,134	24,466
NON-HEALTH LIC BDS			
BOXING	32	16	16
BARBERS	189	162	27
ELECTRICITY	183	0	183
ARCHITECTS & ENG	56	0	56
ABSTRACTORS	15	15	0
ACCOUNTANCY	583	541	42
PEACE OFFICERS	332	332	0
PLANNING	3,367	2,246	1,121
POLLUTION CONTROL	5,717	719	4,998
PUB EMP RET ASSN	12,169	11,515	654
PUBLIC SAFETY	108,944	91,020	17,924
PUBLIC SERVICE	2,642	1,258	1,384
PUBLIC UTIL COMM	713	358	355
RACING COMMISSION	133	11	122
REVENUE	97,275	75,692	11,583
SECRETARY OF STATE	4,260	3,666	594
STATE RETIREMENT	4,392	3,994	398
STATE UNIV SYSTEM	50,265	3,194	47,071
TEACHERS RETIREMENT	6,636	6,146	490
TRADE & ECON DEV	24,014	21,828	2,186
TRANSPORTATION	64,400	11,712	52,688
TRANSPORTATION REG BD	250	165	85
TREASURER	220	93	127
VETERANS AFFAIRS	4,599	327	4,272
WASTE MGMT BD	820	221	599
WRKRS COMP CT OF APPEALS	250	104	146
ZOO	1,764	0	1,764
OTHER	17,632	8,482	9,150
TOTAL	777,911	413,109	364,802

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. 1988. 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, 1988.

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

SCHEDULE 6.2
ACTUAL 1968

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1968		2,556,574
DEDUCTIONS:		
EQUIPMENT	(16,617)	
TOTAL DEDUCTIONS		(16,617)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	5,892	
ADMIN-ADMINISTRATIVE MGMT	70,460	
ADMIN-PROPERTY MGMT	2,674	
ADMIN-INFORMATION MGMT	27,680	
ADMIN-OPERATIONS MGMT	2,592	
TOTAL ADDITIONS		109,298
TOTAL TO BE ALLOCATED		2,649,255

SCHEDULE 6.3
ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	INVENTORY MGMT	PROGRAMNT	MTLS SVCS & DIST
WAGES & BENEFITS					
SALARIES & WAGES	1,718,758	469,768	61,908	1,086,116	100,966
OTHER EXPENSE & COST					
SERVICES	771,964	219,666	90,000	456,243	6,045
SUPPLIES	49,245	40,814	0	7,968	473
EQUIPMENT	16,617	16,617			
DEPARTMENTAL EXPEND	2,556,574	746,865	151,908	1,550,317	107,484
COST ADJUSTMENTS					
DEDUCTIONS	(16,617)	(16,617)			
ADDITIONS	109,298	109,298			
COST BY FUNCTION	2,649,255	839,546	151,908	1,550,317	107,484
REALLOCATE ADMIN	0	(839,546)	70,472	719,211	49,863
ALLOCABLE COSTS	2,649,255	0	222,380	2,269,528	157,347
DISALLOWED	(157,347)				(157,347)
NET ALLOCATED	2,491,908	0	222,380	2,269,528	0

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

DETAIL ALLOCATION-INVENTORY MANAGEMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	128	0.07%	165
PROPERTY MGMT	97	0.06%	125
INFORMATION MGMT	303	0.18%	390
OPERATIONS MGMT	54	0.03%	69
MATERIALS MGMT	83	0.05%	107
BUILDING CODE	64	0.04%	82
BUILDING CONSTRUCTION	56	0.03%	72
PLANT MGMT	1,118	0.65%	1,439
STATE REGISTER & DOCUMENTS	76	0.04%	98
MICROGRAPHICS	39	0.02%	50
ELECT EQUIP RNTL	448	0.26%	577
TELECOMMUNICATIONS	7	0.00%	9
MOTOR POOL	1,154	0.67%	1,485
STATE PRINTER	181	0.10%	233
CENTRAL STORES	24	0.01%	31
FEDERAL SURPLUS	17	0.01%	22
RESOURCE RECOVERY	2	0.00%	3
COMMUTER VANS	25	0.01%	32
COMPUTER SERVICES	4,016	2.32%	5,169
ADDRESSING & INSERT	9	0.01%	12
MOVERS & DELIVERY	76	0.04%	98
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
MGMT ANALYSIS-SP FD	3	0.00%	4
IISAC	6	0.00%	8
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	120	0.07%	154
AGRICULTURE	1,275	0.74%	1,641
ANIMAL HEALTH BD	39	0.02%	50
ARTS BOARD	28	0.02%	36
ATTORNEY GENERAL	3,423	1.98%	4,405
AUDITOR	113	0.07%	145
CAPITOL AREA ARCH PLAN BD	3	0.00%	4
CHARITABLE GAMBLING	68	0.04%	88
COMMERCE	470	0.27%	605
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	17,958	10.39%	23,112
CORRECTIONS	8,322	4.82%	10,711
DISABILITY COUNCIL	38	0.02%	49
EDUCATION-CENTRAL OFFICE	1,486	0.86%	1,912
EDUCATION-FARIBAULT SCHOOLS	682	0.39%	878
EDUCATION-VO-TECH	760	0.44%	978
EMPLOYEE RELATIONS	199	0.12%	256
FINANCE	387	0.22%	498
HEALTH	2,695	1.56%	3,468
HEALTH LIC BDS			
MEDICAL EXAMINERS	62	0.04%	80
NURSING	37	0.02%	48
PHARMACY	19	0.01%	24
DENTISTRY	20	0.01%	26
CHIROPRACTORS	11	0.01%	14
PSYCHOLOGY	3	0.00%	4
OPTOMETRY	5	0.00%	6
NURSING HOME ADM	7	0.00%	9
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	7	0.00%	9

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	258	0.15%	332
HIGHER ED COORD BD	214	0.12%	275
HIGHER ED FAC AUTH	9	0.01%	12
HOUSING FINANCE	627	0.36%	807
HUMAN RIGHTS	118	0.07%	152
HUMAN SERVICES-CENT OFF	2,379	1.38%	3,062
HUMAN SERVICES-INSTITUTNS	9,276	5.37%	11,938
INDIAN AFFAIRS	28	0.02%	36
INVESTMENT BOARD	78	0.05%	100
IRON RANGE RESOURCES	1,089	0.63%	1,402
JOBS & TRAINING	8,603	4.98%	11,072
LABOR & INDUSTRY	835	0.48%	1,075
LEGISLATIVE AUDIT	215	0.12%	277
MEDIATION SVCS	115	0.07%	148
MILITARY AFFAIRS	875	0.51%	1,126
MUNICIPAL BOARD	12	0.01%	15
NATURAL RESOURCES	20,758	12.01%	26,716
NON-HEALTH LIC BDS			
BOXING	1	0.00%	1
BARBERS	6	0.00%	8
ELECTRICITY	36	0.02%	46
ARCHITECTS & ENG	18	0.01%	23
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	26	0.02%	33
PEACE OFFICERS	32	0.02%	41
PLANNING	598	0.35%	770
POLLUTION CONTROL	1,838	1.06%	2,366
PUB EMP RET ASSN	41	0.02%	53
PUBLIC SAFETY	10,760	6.23%	13,848
PUBLIC SERVICE	764	0.44%	983
PUBLIC UTIL COMM	78	0.05%	100
RACING COMMISSION	46	0.03%	59
REVENUE	2,441	1.41%	3,142
SECRETARY OF STATE	236	0.14%	304
STATE RETIREMENT	62	0.04%	80
STATE UNIV SYSTEM	33,891	19.61%	43,618
TEACHERS RETIREMENT	146	0.08%	188
TRADE & ECON DEV	872	0.50%	1,122
TRANSPORTATION	25,355	14.67%	32,632
TRANSPORTATION REG BD	20	0.01%	26
TREASURER	68	0.04%	88
VETERANS AFFAIRS	1,131	0.65%	1,456
WASTE MGMT BD	40	0.02%	51
WRKRS COMP CT OF APPEALS	53	0.03%	68
ZOO	1,339	0.77%	1,723
OTHER	1,172	0.68%	1,508
TOTAL	172,788	100.00%	222,380

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-88
SOURCE: FIXED ASSET SUMMARY REPORT

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	139	0.28%	6,358
HIGHER ED COORD BD	281	0.57%	12,854
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	102	0.21%	4,666
HUMAN RIGHTS	57	0.11%	2,607
HUMAN SERVICES-CENT OFF	1,732	3.49%	79,228
HUMAN SERVICES-INSTITUTNS	2,602	5.24%	119,025
INDIAN AFFAIRS	15	0.03%	686
INVESTMENT BOARD	27	0.05%	1,235
IRON RANGE RESOURCES	464	0.94%	21,225
JOBS & TRAINING	3,386	6.82%	154,888
LABOR & INDUSTRY	653	1.32%	29,871
LEGISLATIVE AUDIT	12	0.02%	549
MEDIATION SVCS	83	0.17%	3,797
MILITARY AFFAIRS	150	0.30%	6,862
MUNICIPAL BOARD	27	0.05%	1,235
NATURAL RESOURCES	4,841	9.76%	221,445
NON-HEALTH LIC BDS			
BOXING	1	0.00%	46
BARBERS	4	0.01%	183
ELECTRICITY	97	0.20%	4,437
ARCHITECTS & ENG	9	0.02%	412
ABSTRACTORS	2	0.00%	91
ACCOUNTANCY	15	0.03%	686
PEACE OFFICERS	12	0.02%	549
PLANNING	241	0.49%	11,024
POLLUTION CONTROL	978	1.97%	44,737
PUB EMP RET ASSN	142	0.29%	6,496
PUBLIC SAFETY	2,506	5.05%	114,634
PUBLIC SERVICE	385	0.78%	17,611
PUBLIC UTIL COMM	37	0.07%	1,693
RACING COMMISSION	46	0.09%	2,104
REVENUE	872	1.76%	39,889
SECRETARY OF STATE	111	0.22%	5,078
STATE RETIREMENT	38	0.08%	1,738
STATE UNIV SYSTEM	3,434	6.92%	157,084
TEACHERS RETIREMENT	28	0.06%	1,281
TRADE & ECON DEV	1,105	2.23%	50,547
TRANSPORTATION	8,602	17.34%	393,487
TRANSPORTATION REG BD	3	0.01%	137
TREASURER	27	0.05%	1,235
VETERANS AFFAIRS	250	0.50%	11,436
WASTE MGMT BD	70	0.14%	3,202
WRKRS COMP CT OF APPEALS	31	0.06%	1,418
ZOO	69	0.14%	3,156
OTHER	986	1.99%	45,103
TOTAL	49,614	100.00%	2,269,528

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1988
SOURCE: SPECIAL COMPUTER REPORT

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
DETAIL ALLOCATION-PROCUREMENT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	59	0.12%	2,699
PROPERTY MGMT	26	0.05%	1,189
INFORMATION MGMT	148	0.30%	6,770
OPERATIONS MGMT	78	0.16%	3,568
MATERIALS MGMT	44	0.09%	2,013
BUILDING CODE	53	0.11%	2,424
BUILDING CONSTRUCTION	891	1.80%	40,758
PLANT MGMT	341	0.69%	15,599
STATE REGISTER & DOCUMENTS	46	0.09%	2,104
MICROGRAPHICS	26	0.05%	1,189
ELECT EQUIP RNTL	147	0.30%	6,724
TELECOMMUNICATIONS	13	0.03%	595
MOTOR POOL	208	0.42%	9,515
STATE PRINTER	36	0.07%	1,647
CENTRAL STORES	115	0.23%	5,261
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	13	0.03%	595
COMPUTER SERVICES	292	0.59%	13,357
ADDRESSING & INSERT	5	0.01%	229
MOVERS & DELIVERY	9	0.02%	412
CENTRAL MNTNCE REV	2	0.00%	91
CAPITOL PARKING	15	0.03%	686
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	3	0.01%	137
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	12	0.02%	549
OTHER	34	0.07%	1,555
AGRICULTURE	1,945	3.92%	88,971
ANIMAL HEALTH BD	28	0.06%	1,281
ARTS BOARD	219	0.44%	10,018
ATTORNEY GENERAL	359	0.72%	16,422
AUDITOR	59	0.12%	2,699
CAPITOL AREA ARCH PLAN BD	27	0.05%	1,235
CHARITABLE GAMBLING	34	0.07%	1,555
COMMERCE	281	0.57%	12,854
COMMUNICATION IMPAIRED BD	4	0.01%	183
COMMUNITY COLLEGE BD	2,716	5.47%	124,240
CORRECTIONS	2,616	5.27%	119,666
DISABILITY COUNCIL	27	0.05%	1,235
EDUCATION-CENTRAL OFFICE	753	1.52%	34,445
EDUCATION-FARIBAULT SCHOOLS	218	0.44%	9,972
EDUCATION-VO-TECH	640	1.29%	29,276
EMPLOYEE RELATIONS	192	0.39%	8,783
FINANCE	201	0.41%	9,194
HEALTH	1,870	3.77%	85,541
HEALTH LIC-BDS			
MEDICAL EXAMINERS	52	0.10%	2,379
NURSING	17	0.03%	778
PHARMACY	4	0.01%	183
DENTISTRY	24	0.05%	1,098
CHIROPRACTORS	19	0.04%	869
PSYCHOLOGY	4	0.01%	183
OPTOMETRY	3	0.01%	137
NURSING HOME ADM	3	0.01%	137
SOCIAL WRK & MNTL HLTH	2	0.00%	91
SOCIAL WRK LIC BD	1	0.00%	46
MARR & FAMILY THERAPY BD	1	0.00%	46
UNLIC MNTL HLTH PROV BD	1	0.00%	46
PODIATRY	2	0.00%	91
VETERINARY MEDICINE	4	0.01%	183

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
ADMINISTRATION			
ADMINISTRATIVE MGMT	2,864	165	2,699
PROPERTY MGMT	1,314	125	1,189
INFORMATION MGMT	7,160	390	6,770
OPERATIONS MGMT	3,637	69	3,568
MATERIALS MGMT	2,120	107	2,013
BUILDING CODE	2,506	82	2,424
BUILDING CONSTRUCTION	40,830	72	40,758
PLANT MGMT	17,038	1,439	15,599
STATE REGISTER & DOCUMENTS	2,202	98	2,104
MICROGRAPHICS	1,239	50	1,189
ELECT EQUIP RNTL	7,301	577	6,724
TELECOMMUNICATIONS	604	9	595
MOTOR POOL	11,000	1,485	9,515
STATE PRINTER	1,880	233	1,647
CENTRAL STORES	5,292	31	5,261
FEDERAL SURPLUS	22	22	0
RESOURCE RECOVERY	3	3	0
COMMUTER VANS	627	32	595
COMPUTER SERVICES	18,526	5,169	13,357
ADDRESSING & INSERT	241	12	229
MOVERS & DELIVERY	510	98	412
CENTRAL MNTNCE REV	94	3	91
CAPITOL PARKING	691	5	686
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	4	4	0
IISAC	145	8	137
911 EMERGENCY	0	0	0
RISK MANAGEMENT	549	0	549
OTHER	1,709	154	1,555
AGRICULTURE	90,612	1,641	88,971
ANIMAL HEALTH BD	1,331	50	1,281
ARTS BOARD	10,054	36	10,018
ATTORNEY GENERAL	20,827	4,405	16,422
AUDITOR	2,844	145	2,699
CAPITOL AREA ARCH PLAN BD	1,239	4	1,235
CHARITABLE GAMBLING	1,643	88	1,555
COMMERCE	13,459	605	12,854
COMMUNICATION IMPAIRED BD	183	0	183
COMMUNITY COLLEGE BD	147,352	23,112	124,240
CORRECTIONS	130,377	10,711	119,666
DISABILITY COUNCIL	1,284	49	1,235
EDUCATION-CENTRAL OFFICE	36,357	1,912	34,445
EDUCATION-FARIBAULT SCHOOLS	10,850	878	9,972
EDUCATION-VO-TECH	30,254	978	29,276
EMPLOYEE RELATIONS	9,039	256	8,783
FINANCE	9,692	498	9,194
HEALTH	89,009	3,468	85,541
HEALTH LIC BDS			
MEDICAL EXAMINERS	2,459	80	2,379
NURSING	826	48	778
PHARMACY	207	24	183
DENTISTRY	1,124	26	1,098
CHIROPRACTORS	883	14	869
PSYCHOLOGY	187	4	183
OPTOMETRY	143	6	137
NURSING HOME ADM	146	9	137
SOCIAL WRK & MNTL HLTH	91	0	91
SOCIAL WRK LIC BD	46	0	46
MARR & FAMILY THERAPY BD	46	0	46
UNLIC MNTL HLTH PROV BD	46	0	46
PODIATRY	91	0	91
VETERINARY MEDICINE	192	9	183

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCUREMENT
HEARING EXAMINER	6,690	332	6,358
HIGHER ED COORD BD	13,129	275	12,854
HIGHER ED FAC AUTH	12	12	0
HOUSING FINANCE	5,473	807	4,666
HUMAN RIGHTS	2,759	152	2,607
HUMAN SERVICES-CENT OFF	82,230	3,062	79,228
HUMAN SERVICES-INSTITUTNS	130,963	11,938	119,025
INDIAN AFFAIRS	722	36	686
INVESTMENT BOARD	1,335	100	1,235
IRON RANGE RESOURCES	22,627	1,402	21,225
JOBS & TRAINING	165,960	11,072	154,888
LABOR & INDUSTRY	30,946	1,075	29,871
LEGISLATIVE AUDIT	826	277	549
MEDIATION SVCS	3,945	148	3,797
MILITARY AFFAIRS	7,988	1,126	6,862
MUNICIPAL BOARD	1,250	15	1,235
NATURAL RESOURCES	248,161	26,716	221,445
NON-HEALTH LIC BDS			
BOXING	47	1	46
BARBERS	191	8	183
ELECTRICITY	4,483	46	4,437
ARCHITECTS & ENG	435	23	412
ABSTRACTORS	91	0	91
ACCOUNTANCY	719	33	686
PEACE OFFICERS	590	41	549
PLANNING	11,794	770	11,024
POLLUTION CONTROL	47,103	2,366	44,737
PUB EMP RET ASSN	6,549	53	6,496
PUBLIC SAFETY	128,482	13,848	114,634
PUBLIC SERVICE	18,594	983	17,611
PUBLIC UTIL COMM	1,793	100	1,693
RACING COMMISSION	2,163	59	2,104
REVENUE	43,031	3,142	39,889
SECRETARY OF STATE	5,382	304	5,078
STATE RETIREMENT	1,818	80	1,738
STATE UNIV SYSTEM	200,702	43,618	157,084
TEACHERS RETIREMENT	1,469	188	1,281
TRADE & ECON DEV	51,669	1,122	50,547
TRANSPORTATION	426,119	32,632	393,487
TRANSPORTATION REG BD	163	26	137
TREASURER	1,323	88	1,235
VETERANS AFFAIRS	12,892	1,456	11,436
WASTE MGMT BD	3,253	51	3,202
WRKRS COMP CT OF APPEALS	1,486	68	1,418
ZOO	4,879	1,723	3,156
OTHER	46,611	1,508	45,103
TOTAL	2,491,908	222,380	2,269,528

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 actual employee count for F.Y. 1988.

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

SCHEDULE 7.2
ACTUAL 1988

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

EXPENDITURES-ACTUAL F.Y. 1988		935,769
DEDUCTIONS:		
EQUIPMENT	(28,103)	
TOTAL DEDUCTIONS		(28,103)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	42,781	
ADMN-PROPERTY MGMT	1,783	
ADMN-INFORMATION MGMT	77,741	
ADMN-OPERATIONS MGMT	11,054	
ADMN-MATERIALS MGMT	9,692	
TOTAL ALLOCATED ADDITIONS		143,051
TOTAL TO BE ALLOCATED		1,050,717

SCHEDULE 7.3
ACTUAL 1988

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	539,106		539,106
OTHER EXPENSE & COST			
SERVICES	308,438		308,438
SUPPLIES	60,122		60,122
EQUIPMENT	28,103	28,103	
DEPARTMENTAL EXPENDITURES	935,769	28,103	907,666
COST ADJUSTMENTS			
DEDUCTIONS	(28,103)	(28,103)	
ADDITIONS	143,051	143,051	
COST BY FUNCTION	1,050,717	143,051	907,666
REALLOCATE ADMN	0	(143,051)	143,051
ALLOCABLE COSTS	1,050,717	0	1,050,717
DISALLOWED	0		
NET ALLOCATED	1,050,717	0	1,050,717

SCHEDULE 7.4
ACTUAL 1988

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FINANCE-BUDGET	29.5	24.75%	260,035
FINANCE-ACCOUNTING	51.3	43.04%	452,196
FINANCE-OTHER	23.0	19.30%	202,739
FINANCE-FISCAL MGT/ADMN	15.4	12.92%	135,747
TOTAL	119.2	100.00%	1,050,717

ALLOCATION BASIS: ACTUAL EMPLOYEE COUNT F.Y. 1988
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

1,050,717

SCHEDULE 7.5
ACTUAL 1988

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	TOTAL	DEPT ADMN
FINANCE-BUDGET	260,035	260,035
FINANCE-ACCOUNTING	452,196	452,196
FINANCE-OTHER	202,739	202,739
FINANCE-FISCAL MGT/ADMN	135,747	135,747
TOTAL	1,050,717	1,050,717

1,050,717

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. 1988. Executive budget officer's salaries are allocated only to the agencies to which they are assigned. A portion of the executive budget officers 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 4, 1988.

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

SCHEDULE 8.2
ACTUAL 1988

STATE OF MINNESOTA

FINANCE--BUDGET

COSTS TO BE ALLOCATED

EXPENDITURES--ACTUAL F.Y. 1988		1,905,487
DEDUCTIONS:		
EQUIPMENT	(32,303)	
TOTAL DEDUCTIONS		(32,303)
ALLOCATED ADDITIONS:		
FINANCE--FISCAL MGMT/ADMN	260,035	
TOTAL ALLOCATED ADDITIONS		260,035
TOTAL TO BE ALLOCATED		2,133,219

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	1,419,157		791,787	309,375	317,995
OTHER EXPENSE AND COST					
SERVICES	448,766		7,550	438,185	3,031
SUPPLIES	5,261		1,764	2,789	708
EQUIPMENT	32,303	32,303			
DEPARTMENTAL EXPENDITURES	1,905,487	32,303	801,101	750,349	321,734
COST ADJUSTMENTS					
DEDUCTIONS	(32,303)	(32,303)	.		
ADDITIONS	260,035	260,035			
COST BY FUNCTION	2,133,219	260,035	801,101	750,349	321,734
REALLOCATE ADMINISTRATION	0	(260,035)	111,209	104,163	44,663
ALLOCABLE COSTS	2,133,219	0	912,310	854,512	366,397
DISALLOWED	(366,397)				(366,397)
NET ALLOCATED	1,766,822		912,310	854,512	0

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	2,706	0.10%	167
PROPERTY MGMT	879	0.03%	54
INFORMATION MGMT	2,818	0.10%	174
OPERATIONS MGMT	14,049	0.51%	869
MATERIALS MGMT	1,471	0.05%	91
BUILDING CODE	1,323	0.05%	82
BUILDING CONSTRUCTION	5,251	0.19%	325
PLANT MGMT	9,137	0.33%	565
STATE REGISTER & DOCUMENTS	4,707	0.17%	291
MICROGRAPHICS	1,713	0.06%	106
ELECT EQUIP RNTL	1,674	0.06%	104
TELECOMMUNICATIONS	19,297	0.70%	1,134
MOTOR POOL	23,453	0.85%	1,451
STATE PRINTER	14,846	0.54%	918
CENTRAL STORES	20,001	0.73%	1,237
FEDERAL SURPLUS	1,691	0.06%	105
RESOURCE RECOVERY	420	0.02%	26
COMMUTER VANS	542	0.02%	34
COMPUTER SERVICES	11,236	0.41%	695
ADDRESSING & INSERT	768	0.03%	48
MOVERS & DELIVERY	1,102	0.04%	68
CENTRAL MNTNCE REV	1,797	0.07%	111
CAPITOL PARKING	2,125	0.08%	131
PROC SUR-LOCAL GOVT	5	0.00%	0
RECORDS MGMT-LOCAL GOVT	98	0.00%	6
MGMT ANALYSIS-SP FD	258	0.01%	16
IISAC	34	0.00%	2
911 EMERGENCY	3,774	0.14%	233
RISK MANAGEMENT	595	0.02%	37
OTHER	2,277	0.08%	141
AGRICULTURE	43,135	1.57%	2,669
ANIMAL HEALTH BD	2,215	0.08%	137
ARTS BOARD	3,091	0.11%	191
ATTORNEY GENERAL	21,844	0.79%	1,351
AUDITOR	4,773	0.17%	295
CAPITOL AREA ARCH PLAN BD	915	0.03%	57
CHARITABLE GAMBLING	1,871	0.07%	116
COMMERCE	43,606	1.59%	2,698
COMMUNICATION IMPAIRED BD	405	0.01%	25
COMMUNITY COLLEGE BD	126,050	4.58%	7,798
CORRECTIONS	116,354	4.23%	7,198
DISABILITY COUNCIL	1,214	0.04%	75
EDUCATION-CENTRAL OFFICE	95,594	3.48%	5,914
EDUCATION-FARIBAUTL SCHOOLS	6,157	0.22%	381
EDUCATION-VO-TECH	24,821	0.90%	1,536
EMPLOYEE RELATIONS	63,701	2.32%	3,941
FINANCE	30,598	1.11%	1,893
HEALTH	69,035	2.51%	4,271
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.12%	206
NURSING	3,174	0.12%	196
PHARMACY	1,664	0.06%	103
DENTISTRY	1,967	0.07%	122
CHIROPRACTORS	979	0.04%	61
PSYCHOLOGY	1,047	0.04%	65
OPTOMETRY	472	0.02%	29
NURSING HOME ADM	641	0.02%	40
SOCIAL WRK & MNTL HLTH	183	0.01%	11
SOCIAL WRK LIC BD	119	0.00%	7
MARR & FAMILY THERAPY BD	254	0.01%	16
UNLIC MNTL HLTH PROV BD	202	0.01%	12
PODIATRY	237	0.01%	15
VETERINARY MEDICINE	612	0.02%	38

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.23%	394
HIGHER ED COORD BD	12,707	0.46%	786
HIGHER ED FAC AUTH	29	0.00%	2
HOUSING FINANCE	10,887	0.40%	674
HUMAN RIGHTS	2,479	0.09%	153
HUMAN SERVICES-CENT OFF	104,623	3.80%	6,473
HUMAN SERVICES-INSTITUTNS	94,077	3.42%	5,820
INDIAN AFFAIRS	1,117	0.04%	69
INVESTMENT BOARD	2,769	0.10%	171
IRON RANGE RESOURCES	18,269	0.66%	1,130
JOBS & TRAINING	240,023	8.73%	14,849
LABOR & INDUSTRY	49,107	1.79%	3,038
LEGISLATIVE AUDIT	1,804	0.07%	112
MEDIATION SVCS	1,712	0.06%	106
MILITARY AFFAIRS	16,831	0.61%	1,041
MUNICIPAL BOARD	812	0.03%	50
NATURAL RESOURCES	272,775	9.92%	16,876
NON-HEALTH LIC BDS			
BOXING	433	0.02%	27
BARBERS	1,191	0.04%	74
ELECTRICITY	4,133	0.15%	256
ARCHITECTS & ENG	2,356	0.09%	146
ABSTRACTORS	127	0.00%	8
ACCOUNTANCY	2,148	0.08%	133
PEACE OFFICERS	1,998	0.07%	124
PLANNING	10,400	0.38%	643
POLLUTION CONTROL	30,091	1.09%	1,862
PUB EMP RET ASSN	5,241	0.19%	324
PUBLIC SAFETY	438,536	15.94%	27,131
PUBLIC SERVICE	11,164	0.41%	691
PUBLIC UTIL COMM	1,709	0.06%	106
RACING COMMISSION	3,184	0.12%	197
REVENUE	48,365	1.76%	2,992
SECRETARY OF STATE	12,581	0.46%	778
STATE RETIREMENT	4,040	0.15%	250
STATE UNIV SYSTEM	145,927	5.31%	9,028
TEACHERS RETIREMENT	2,539	0.09%	157
TRADE & ECON DEV	31,103	1.13%	1,924
TRANSPORTATION	218,272	7.94%	13,504
TRANSPORTATION REG BD	370	0.01%	23
TREASURER	2,168	0.08%	134
VETERANS AFFAIRS	23,999	0.87%	1,485
WASTE MGMT BD	3,804	0.14%	235
WRKRS COMP CT OF APPEALS	735	0.03%	45
ZOO	22,225	0.81%	1,375
OTHER	65,194	2.37%	4,033
TOTAL	2,750,729	100.00%	170,177

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	EDS SALARIES
ADMINISTRATION			
ADMINISTRATIVE MGMT	740	167	573
PROPERTY MGMT	240	54	186
INFORMATION MGMT	771	174	597
OPERATIONS MGMT	3,845	869	2,976
MATERIALS MGMT	402	91	311
BUILDING CODE	362	82	280
BUILDING CONSTRUCTION	1,438	325	1,113
PLANT MGMT	2,501	565	1,936
STATE REGISTER & DOCUMENTS	1,288	291	997
MICROGRAPHICS	469	106	363
ELECT EQUIP RNTL	459	104	355
TELECOMMUNICATIONS	5,282	1,194	4,088
MOTOR POOL	6,419	1,451	4,968
STATE PRINTER	4,063	918	3,145
CENTRAL STORES	5,474	1,237	4,237
FEDERAL SURPLUS	464	105	359
RESOURCE RECOVERY	114	26	88
COMMUTER VANS	149	34	115
COMPUTER SERVICES	3,075	695	2,380
ADDRESSING & INSERT	211	48	163
MOVERS & DELIVERY	302	68	234
CENTRAL MNTNCE REV	491	111	380
CAPITOL PARKING	581	131	450
PROC SUR-LOCAL GOVT	1	0	1
RECORDS MGMT-LOCAL GOVT	26	6	20
MGMT ANALYSIS-SP FD	70	16	54
ISAC	9	2	7
911 EMERGENCY	1,032	233	799
RISK MANAGEMENT	163	37	126
OTHER	623	141	482
AGRICULTURE	35,556	2,669	32,887
ANIMAL HEALTH BD	1,826	137	1,689
ARTS BOARD	2,281	191	2,090
ATTORNEY GENERAL	5,978	1,351	4,627
AUDITOR	1,306	295	1,011
CAPITOL AREA ARCH PLAN BD	251	57	194
CHARITABLE GAMBLING	1,543	116	1,427
COMMERCE	32,187	2,698	29,489
COMMUNICATION IMPAIRED BD	299	25	274
COMMUNITY COLLEGE BD	57,750	7,798	49,952
CORRECTIONS	25,077	7,198	17,879
DISABILITY COUNCIL	647	75	572
EDUCATION-CENTRAL OFFICE	24,023	5,914	18,109
EDUCATION-FARIBAULT SCHOOLS	1,547	381	1,166
EDUCATION-VO-TECH	11,373	1,536	9,837
EMPLOYEE RELATIONS	17,435	3,941	13,494
FINANCE	8,374	1,893	6,481
HEALTH	29,116	4,271	24,845
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,245	206	1,039
NURSING	1,186	196	990
PHARMACY	622	103	519
DENTISTRY	735	122	613
CHIROPRACTORS	366	61	305
PSYCHOLOGY	391	65	326
OPTOMETRY	177	29	148
NURSING HOME ADM	239	40	199
SOCIAL WRK & MNTL HLTH	68	11	57
SOCIAL WRK LIC BD	45	7	38
MARR & FAMILY THERAPY BD	95	16	79
UNLIC MNTL HLTH PROV BD	76	12	64
PODIATRY	89	15	74
VETERINARY MEDICINE	229	38	191

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	TOTAL	BUDGET CONTROL	EBO SALARIES
HEARING EXAMINER	3,394	394	3,000
HIGHER ED COORD BD	5,877	786	5,091
HIGHER ED FAC AUTH	14	2	12
HOUSING FINANCE	3,959	674	3,285
HUMAN RIGHTS	1,322	153	1,169
HUMAN SERVICES-CENT OFF	74,448	6,473	67,975
HUMAN SERVICES-INSTITUTNS	35,143	5,820	29,323
INDIAN AFFAIRS	595	69	526
INVESTMENT BOARD	758	171	587
IRON RANGE RESOURCES	4,967	1,130	3,837
JOBS & TRAINING	51,730	14,849	36,881
LABOR & INDUSTRY	26,179	3,038	23,141
LEGISLATIVE AUDIT	656	112	544
MEDIATION SVCS	913	106	807
MILITARY AFFAIRS	8,972	1,041	7,931
MUNICIPAL BOARD	599	50	549
NATURAL RESOURCES	74,168	16,976	57,292
NON-HEALTH LIC BDS			
BOXING	320	27	293
BARBERS	879	74	805
ELECTRICITY	3,051	256	2,795
ARCHITECTS & ENG	1,740	146	1,594
ABSTRACTORS	94	8	86
ACCOUNTANCY	1,586	133	1,453
PEACE OFFICERS	409	124	285
PLANNING	2,846	643	2,203
POLLUTION CONTROL	8,182	1,862	6,320
PUB EMP RET ASSN	2,517	324	2,193
PUBLIC SAFETY	89,665	27,131	62,534
PUBLIC SERVICE	8,241	691	7,550
PUBLIC UTIL COMM	1,261	106	1,155
RACING COMMISSION	651	197	454
REVENUE	17,586	2,992	14,594
SECRETARY OF STATE	3,443	778	2,665
STATE RETIREMENT	1,940	250	1,690
STATE UNIV SYSTEM	70,081	9,028	61,053
TEACHERS RETIREMENT	1,219	157	1,062
TRADE & ECON DEV	11,309	1,924	9,385
TRANSPORTATION	44,629	13,504	31,125
TRANSPORTATION REG BD	75	23	52
TREASURER	593	134	459
VETERANS AFFAIRS	12,794	1,485	11,309
WASTE MGMT BD	1,034	235	799
WRKRS COMP CT OF APPEALS	391	45	346
ZOO	6,043	1,375	4,668
OTHER	22,841	4,033	18,808
TOTAL	912,310	170,177	742,133

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	22	0.28%	2,376
PROPERTY MGMT	4	0.05%	432
INFORMATION MGMT	10	0.13%	1,080
OPERATIONS MGMT	5	0.06%	540
MATERIALS MGMT	7	0.09%	756
BUILDING CODE	5	0.06%	540
BUILDING CONSTRUCTION	25	0.32%	2,700
PLANT MGMT	11	0.14%	1,188
STATE REGISTER & DOCUMENTS	4	0.05%	432
MICROGRAPHICS	2	0.03%	216
ELECT EQUIP RNTL	2	0.03%	216
TELECOMMUNICATIONS	4	0.05%	432
MOTOR POOL	3	0.04%	324
STATE PRINTER	4	0.05%	432
CENTRAL STORES	4	0.05%	432
FEDERAL SURPLUS	6	0.08%	648
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	1	0.01%	108
COMPUTER SERVICES	21	0.27%	2,268
ADDRESSING & INSERT	1	0.01%	108
MOVERS & DELIVERY	1	0.01%	108
CENTRAL MNTNCE REV	1	0.01%	108
CAPITOL PARKING	3	0.04%	324
PROC SUR-LOCAL GOVT	1	0.01%	108
RECORDS MGMT-LOCAL GOVT	1	0.01%	108
MGMT ANALYSIS-SP FD	1	0.01%	108
IISAC	1	0.01%	108
911 EMERGENCY	1	0.01%	108
RISK MANAGEMENT	1	0.01%	108
OTHER	22	0.28%	2,376
AGRICULTURE	154	1.95%	16,632
ANIMAL HEALTH BD	12	0.15%	1,296
ARTS BOARD	38	0.48%	4,104
ATTORNEY GENERAL	70	0.88%	7,560
AUDITOR	10	0.13%	1,080
CAPITOL AREA ARCH PLAN BD	4	0.05%	432
CHARITABLE GAMBLING	3	0.04%	324
COMMERCE	32	0.40%	3,456
COMMUNICATION IMPAIRED BD	2	0.03%	216
COMMUNITY COLLEGE BD	95	1.20%	10,260
CORRECTIONS	660	8.34%	71,281
DISABILITY COUNCIL	10	0.13%	1,080
EDUCATION-CENTRAL OFFICE	462	5.84%	49,897
EDUCATION-FARIBAUTL SCHOOLS	60	0.76%	6,480
EDUCATION-VO-TECH	181	2.29%	19,548
EMPLOYEE RELATIONS	44	0.56%	4,752
FINANCE	19	0.24%	2,052
HEALTH	544	6.88%	58,753
HEALTH LIC BDS			
MEDICAL EXAMINERS	3	0.04%	324
NURSING	4	0.05%	432
PHARMACY	3	0.04%	324
DENTISTRY	3	0.04%	324
CHIROPRACTORS	5	0.06%	540
PSYCHOLOGY	2	0.03%	216
OPTOMETRY	2	0.03%	216
NURSING HOME ADM	3	0.04%	324
SOCIAL WRK & MNTL HLTH	2	0.03%	216
SOCIAL WRK LIC BD	3	0.04%	324
MARR & FAMILY THERAPY BD	3	0.04%	324
UNLIC MNTL HLTH PROV BD	3	0.04%	324
PODIATRY	2	0.03%	216
VETERINARY MEDICINE	3	0.04%	324

STATE OF MINNESOTA
FINANCE-BUDGET
DETAIL ALLOCATION-BUDGET SUPPORT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	7	0.09%	756
HIGHER ED COORD BD	47	0.59%	5,076
HIGHER ED FAC AUTH	1	0.01%	108
HOUSING FINANCE	53	0.67%	5,724
HUMAN RIGHTS	23	0.29%	2,484
HUMAN SERVICES-CENT OFF	390	4.93%	42,121
HUMAN SERVICES-INSTITUTNS	370	4.68%	39,961
INDIAN AFFAIRS	17	0.21%	1,836
INVESTMENT BOARD	33	0.42%	3,564
IRON RANGE RESOURCES	102	1.29%	11,016
JOBS & TRAINING	138	1.74%	14,904
LABOR & INDUSTRY	145	1.83%	15,660
LEGISLATIVE AUDIT	6	0.08%	648
MEDIATION SVCS	4	0.05%	432
MILITARY AFFAIRS	54	0.68%	5,832
MUNICIPAL BOARD	3	0.04%	324
NATURAL RESOURCES	1,404	17.75%	151,635
NON-HEALTH LIC BDS			
BOXING	2	0.03%	216
BARBERS	2	0.03%	216
ELECTRICITY	5	0.06%	540
ARCHITECTS & ENG	3	0.04%	324
ABSTRACTORS	2	0.03%	216
ACCOUNTANCY	2	0.03%	216
PEACE OFFICERS	3	0.04%	324
PLANNING	60	0.76%	6,480
POLLUTION CONTROL	305	3.85%	32,941
PUB EMP RET ASSN	9	0.11%	972
PUBLIC SAFETY	290	3.67%	31,321
PUBLIC SERVICE	38	0.48%	4,104
PUBLIC UTIL COMM	9	0.11%	972
RACING COMMISSION	25	0.32%	2,700
REVENUE	314	3.97%	33,913
SECRETARY OF STATE	24	0.30%	2,592
STATE RETIREMENT	14	0.18%	1,512
STATE UNIV SYSTEM	71	0.90%	7,668
TEACHERS RETIREMENT	3	0.04%	324
TRADE & ECON DEV	177	2.24%	19,116
TRANSPORTATION	501	6.33%	54,109
TRANSPORTATION REG BD	2	0.03%	216
TREASURER	4	0.05%	432
VETERANS AFFAIRS	73	0.92%	7,884
WASTE MGMT BD	27	0.34%	2,916
WRKRS COMP CT OF APPEALS	2	0.03%	216
ZOO	93	1.18%	10,044
OTHER	440	5.56%	47,524
TOTAL	7,912	100.00%	854,512

ALLOCATION BASIS: NUMBER OF AIDs (ALLOTMENT ACCOUNTS) 9-4-88
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-BUDGET

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
ADMINISTRATIVE MGMT	3,116	740	2,376
PROPERTY MGMT	672	240	432
INFORMATION MGMT	1,851	771	1,080
OPERATIONS MGMT	4,385	3,845	540
MATERIALS MGMT	1,158	402	756
BUILDING CODE	902	362	540
BUILDING CONSTRUCTION	4,138	1,438	2,700
PLANT MGMT	3,689	2,501	1,188
STATE REGISTER & DOCUMENTS	1,720	1,288	432
MICROGRAPHICS	685	469	216
ELECT EQUIP RNTL	675	459	216
TELECOMMUNICATIONS	5,714	5,282	432
MOTOR POOL	6,743	6,419	324
STATE PRINTER	4,495	4,063	432
CENTRAL STORES	5,906	5,474	432
FEDERAL SURPLUS	1,112	464	648
RESOURCE RECOVERY	114	114	0
COMMUTER VANS	257	149	108
COMPUTER SERVICES	5,343	3,075	2,268
ADDRESSING & INSERT	319	211	108
MOVERS & DELIVERY	410	302	108
CENTRAL MNTNCE REV	599	491	108
CAPITOL PARKING	905	581	324
PROC SUR-LOCAL GOVT	109	1	108
RECORDS MGMT-LOCAL GOVT	134	26	108
MGMT ANALYSIS-SP FD	178	70	108
IISAC	117	9	108
911 EMERGENCY	1,140	1,032	108
RISK MANAGEMENT	271	163	108
OTHER	2,999	623	2,376
AGRICULTURE	52,188	35,556	16,632
ANIMAL HEALTH BD	3,122	1,826	1,296
ARTS BOARD	6,385	2,281	4,104
ATTORNEY GENERAL	13,538	5,978	7,560
AUDITOR	2,386	1,306	1,080
CAPITOL AREA ARCH PLAN BD	683	251	432
CHARITABLE GAMBLING	1,867	1,543	324
COMMERCE	35,643	32,187	3,456
COMMUNICATION IMPAIRED BD	515	299	216
COMMUNITY COLLEGE BD	68,010	57,750	10,260
CORRECTIONS	96,358	25,077	71,281
DISABILITY COUNCIL	1,727	647	1,080
EDUCATION-CENTRAL OFFICE	73,920	24,023	49,897
EDUCATION-FARIBAUTL SCHOOLS	8,027	1,547	6,480
EDUCATION-VO-TECH	30,921	11,373	19,548
EMPLOYEE RELATIONS	22,187	17,435	4,752
FINANCE	10,426	8,374	2,052
HEALTH	87,869	29,116	58,753
HEALTH LIC BDS			
MEDICAL EXAMINERS	1,569	1,245	324
NURSING	1,618	1,186	432
PHARMACY	946	622	324
DENTISTRY	1,059	735	324
CHIROPRACTORS	906	366	540
PSYCHOLOGY	607	391	216
OPTOMETRY	393	177	216
NURSING HOME ADM	563	239	324
SOCIAL WRK & MNTL HLTH	284	68	216
SOCIAL WRK LIC BD	369	45	324
MARR & FAMILY THERAPY BD	419	95	324
UNLIC MNTL HLTH PROV BD	400	76	324
PODIATRY	305	89	216
VETERINARY MEDICINE	553	229	324

STATE OF MINNESOTA
FINANCE-BUDGET
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HEARING EXAMINER	4,150	3,394	756
HIGHER ED COORD BD	10,953	5,877	5,076
HIGHER ED FAC AUTH	122	14	108
HOUSING FINANCE	9,683	3,959	5,724
HUMAN RIGHTS	3,906	1,322	2,484
HUMAN SERVICES-CENT OFF	116,569	74,448	42,121
HUMAN SERVICES-INSTITUTNS	75,104	35,143	39,961
INDIAN AFFAIRS	2,431	595	1,836
INVESTMENT BOARD	4,322	758	3,564
IRON RANGE RESOURCES	15,983	4,967	11,016
JOBS & TRAINING	66,634	51,730	14,904
LABOR & INDUSTRY	41,839	26,179	15,660
LEGISLATIVE AUDIT	1,304	656	648
MEDIATION SVCS	1,345	913	432
MILITARY AFFAIRS	14,804	8,972	5,832
MUNICIPAL BOARD	923	599	324
NATURAL RESOURCES	225,803	74,168	151,635
NON-HEALTH LIC BDS			
BOXING	536	320	216
BARBERS	1,095	879	216
ELECTRICITY	3,591	3,051	540
ARCHITECTS & ENG	2,064	1,740	324
ABSTRACTORS	310	94	216
ACCOUNTANCY	1,802	1,586	216
PEACE OFFICERS	733	409	324
PLANNING	9,326	2,846	6,480
POLLUTION CONTROL	41,123	8,182	32,941
PUB EMP RET ASSN	3,489	2,517	972
PUBLIC SAFETY	120,986	89,665	31,321
PUBLIC SERVICE	12,345	8,241	4,104
PUBLIC UTIL COMM	2,233	1,261	972
RACING COMMISSION	3,351	651	2,700
REVENUE	51,499	17,586	33,913
SECRETARY OF STATE	6,035	3,443	2,592
STATE RETIREMENT	3,452	1,940	1,512
STATE UNIV SYSTEM	77,749	70,081	7,668
TEACHERS RETIREMENT	1,543	1,219	324
TRADE & ECON DEV	30,425	11,309	19,116
TRANSPORTATION	98,738	44,629	54,109
TRANSPORTATION REG BD	291	75	216
TREASURER	1,025	593	432
VETERANS AFFAIRS	20,678	12,794	7,884
WASTE MGMT BD	3,950	1,034	2,916
WRKRS COMP CT OF APPEALS	607	391	216
ZOO	16,087	6,043	10,044
OTHER	70,365	22,841	47,524
TOTAL	1,766,822	912,310	854,512

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. 1988.

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

SCHEDULE 9.2
ACTUAL 1988

STATE OF MINNESOTA
FINANCE-ACCOUNTING
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988	3,451,239
DEDUCTIONS:	
EQUIPMENT	(26,255)
TOTAL DEDUCTIONS	(26,255)
ALLOCATED ADDITIONS:	
FIN-FISCAL MGMT/ADMIN	452,196
TOTAL ALLOCATED ADDITIONS	452,196
TOTAL TO BE ALLOCATED	3,877,180

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	1,792,576	150,467	1,527,352	114,757
OTHER EXPENSE & COST				
SERVICES	1,614,739	1,333,493	281,246	0
SUPPLIES	17,669	15,091	2,578	0
EQUIPMENT	26,255	26,255		
DEPARTMENTAL EXPEND	3,451,239	1,525,306	1,811,176	114,757
COST ADJUSTMENTS				
DEDUCTIONS	(26,255)	(26,255)		
ADDITIONS	452,196	452,196		
COST BY FUNCTION	3,877,180	1,951,247	1,811,176	114,757
REALLOCATE ADMN	0	(1,951,247)	1,834,982	116,265
ALLOCABLE COSTS	3,877,180	0	3,646,158	231,022
DISALLOWED	(231,022)			(231,022)
NET ALLOCATED	3,646,158	0	3,646,158	0

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	2,706	0.10%	3,587
PROPERTY MGMT	879	0.03%	1,165
INFORMATION MGMT	2,818	0.10%	3,735
OPERATIONS MGMT	14,049	0.51%	18,622
MATERIALS MGMT	1,471	0.05%	1,950
BUILDING CODE	1,323	0.05%	1,754
BUILDING CONSTRUCTION	5,251	0.19%	6,960
PLANT MGMT	9,137	0.33%	12,111
STATE REGISTER & DOCUMENTS	4,707	0.17%	6,239
MICROGRAPHICS	1,713	0.06%	2,271
ELECT EQUIP RNTL	1,674	0.06%	2,219
TELECOMMUNICATIONS	19,297	0.70%	25,579
MOTOR POOL	23,453	0.85%	31,088
STATE PRINTER	14,846	0.54%	19,679
CENTRAL STORES	20,001	0.73%	26,512
FEDERAL SURPLUS	1,691	0.06%	2,241
RESOURCE RECOVERY	420	0.02%	557
COMMUTER VANS	542	0.02%	718
COMPUTER SERVICES	11,236	0.41%	14,894
ADDRESSING & INSERT	768	0.03%	1,018
MOVERS & DELIVERY	1,102	0.04%	1,461
CENTRAL MNTNCE REV	1,797	0.07%	2,382
CAPITOL PARKING	2,125	0.08%	2,817
PROC SUR-LOCAL GOVT	5	0.00%	7
RECORDS MGMT-LOCAL GOVT	98	0.00%	130
MGMT ANALYSIS-SP FD	258	0.01%	342
IISAC	34	0.00%	45
911 EMERGENCY	3,774	0.14%	5,003
RISK MANAGEMENT	595	0.02%	789
OTHER	2,277	0.08%	3,018
AGRICULTURE	43,135	1.57%	57,176
ANIMAL HEALTH BD	2,215	0.08%	2,936
ARTS BOARD	3,091	0.11%	4,097
ATTORNEY GENERAL	21,844	0.79%	28,955
AUDITOR	4,773	0.17%	6,327
CAPITOL AREA ARCH PLAN BD	915	0.03%	1,213
CHARITABLE GAMBLING	1,871	0.07%	2,480
COMMERCE	43,606	1.59%	57,801
COMMUNICATION IMPAIRED BD	405	0.01%	537
COMMUNITY COLLEGE BD	126,050	4.58%	167,082
CORRECTIONS	116,354	4.23%	154,230
DISABILITY COUNCIL	1,214	0.04%	1,609
EDUCATION-CENTRAL OFFICE	95,594	3.48%	126,712
EDUCATION-FARIBAULT SCHOOLS	6,157	0.22%	8,161
EDUCATION-VO-TECH	24,821	0.90%	32,901
EMPLOYEE RELATIONS	63,701	2.32%	84,437
FINANCE	30,598	1.11%	40,558
HEALTH	69,035	2.51%	91,508
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.12%	4,418
NURSING	3,174	0.12%	4,207
PHARMACY	1,664	0.06%	2,206
DENTISTRY	1,967	0.07%	2,607
CHIROPRACTORS	979	0.04%	1,298
PSYCHOLOGY	1,047	0.04%	1,388
OPTOMETRY	472	0.02%	626
NURSING HOME ADM	641	0.02%	850
SOCIAL WRK & MNTL HLTH	183	0.01%	243
SOCIAL WRK LIC BD	119	0.00%	158
MARR & FAMILY THERAPY BD	254	0.01%	337
UNLIC MNTL HLTH PROV BD	202	0.01%	268
PODIATRY	237	0.01%	314
VETERINARY MEDICINE	612	0.02%	811

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DETAIL ALLOCATION-ACCOUNTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.23%	8,437
HIGHER ED COORD BD	12,707	0.46%	16,843
HIGHER ED FAC AUTH	29	0.00%	38
HOUSING FINANCE	10,887	0.40%	14,431
HUMAN RIGHTS	2,479	0.09%	3,286
HUMAN SERVICES-CENT OFF	104,623	3.80%	138,680
HUMAN SERVICES-INSTITUTNS	94,077	3.42%	124,701
INDIAN AFFAIRS	1,117	0.04%	1,481
INVESTMENT BOARD	2,769	0.10%	3,670
IRON RANGE RESOURCES	18,269	0.66%	24,216
JOBS & TRAINING	240,023	8.73%	318,156
LABOR & INDUSTRY	49,107	1.79%	65,093
LEGISLATIVE AUDIT	1,804	0.07%	2,391
MEDIATION SVCS	1,712	0.06%	2,269
MILITARY AFFAIRS	16,831	0.61%	22,310
MUNICIPAL BOARD	812	0.03%	1,076
NATURAL RESOURCES	272,775	9.92%	361,570
NON-HEALTH LIC BDS			
BOXING	433	0.02%	574
BARBERS	1,191	0.04%	1,579
ELECTRICITY	4,133	0.15%	5,478
ARCHITECTS & ENG	2,356	0.09%	3,123
ABSTRACTORS	127	0.00%	168
ACCOUNTANCY	2,148	0.08%	2,847
PEACE OFFICERS	1,998	0.07%	2,648
PLANNING	10,400	0.38%	13,785
POLLUTION CONTROL	30,091	1.09%	39,886
PUB EMP RET ASSN	5,241	0.19%	6,947
PUBLIC SAFETY	438,536	15.94%	581,290
PUBLIC SERVICE	11,164	0.41%	14,798
PUBLIC UTIL COMM	1,709	0.06%	2,265
RACING COMMISSION	3,184	0.12%	4,220
REVENUE	48,365	1.76%	64,109
SECRETARY OF STATE	12,581	0.46%	16,676
STATE RETIREMENT	4,040	0.15%	5,355
STATE UNIV SYSTEM	145,927	5.31%	193,430
TEACHERS RETIREMENT	2,539	0.09%	3,366
TRADE & ECON DEV	31,103	1.13%	41,228
TRANSPORTATION	218,272	7.94%	289,325
TRANSPORTATION REG BD	370	0.01%	490
TREASURER	2,168	0.08%	2,874
VETERANS AFFAIRS	23,999	0.87%	31,811
WASTE MGMT BD	3,804	0.14%	5,042
WRKRS COMP CT OF APPEALS	735	0.03%	974
ZOO	22,225	0.81%	29,460
OTHER	65,194	2.37%	86,418
TOTAL	2,750,729	100.00%	3,646,158

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

SCHEDULE 9.5
ACTUAL 1988

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING
ADMINISTRATION		
ADMINISTRATIVE MGMT	3,587	3,587
PROPERTY MGMT	1,165	1,165
INFORMATION MGMT	3,735	3,735
OPERATIONS MGMT	18,622	18,622
MATERIALS MGMT	1,950	1,950
BUILDING CODE	1,754	1,754
BUILDING CONSTRUCTION	6,960	6,960
PLANT MGMT	12,111	12,111
STATE REGISTER & DOCUMENTS	6,239	6,239
MICROGRAPHICS	2,271	2,271
ELECT EQUIP RNTL	2,219	2,219
TELECOMMUNICATIONS	25,579	25,579
MOTOR POOL	31,088	31,088
STATE PRINTER	19,679	19,679
CENTRAL STORES	26,512	26,512
FEDERAL SURPLUS	2,241	2,241
RESOURCE RECOVERY	557	557
COMMUTER VANS	718	718
COMPUTER SERVICES	14,894	14,894
ADDRESSING & INSERT	1,018	1,018
MOVERS & DELIVERY	1,461	1,461
CENTRAL MNTNCE REV	2,382	2,382
CAPITOL PARKING	2,817	2,817
PROC SUR-LOCAL GOVT	7	7
RECORDS MGMT-LOCAL GOVT	130	130
MGMT ANALYSIS-SP FD	342	342
IISAC	45	45
911 EMERGENCY	5,003	5,003
RISK MANAGEMENT	789	789
OTHER	3,018	3,018
AGRICULTURE	57,176	57,176
ANIMAL HEALTH BD	2,936	2,936
ARTS BOARD	4,097	4,097
ATTORNEY GENERAL	28,955	28,955
AUDITOR	6,327	6,327
CAPITOL AREA ARCH PLAN BD	1,213	1,213
CHARITABLE GAMBLING	2,480	2,480
COMMERCE	57,801	57,801
COMMUNICATION IMPAIRED BD	537	537
COMMUNITY COLLEGE BD	167,082	167,082
CORRECTIONS	154,230	154,230
DISABILITY COUNCIL	1,609	1,609
EDUCATION-CENTRAL OFFICE	126,712	126,712
EDUCATION-FARIBAUT SCHOOLS	8,161	8,161
EDUCATION-VO-TECH	32,901	32,901
EMPLOYEE RELATIONS	84,437	84,437
FINANCE	40,558	40,558
HEALTH	91,508	91,508
HEALTH LIC BDS		
MEDICAL EXAMINERS	4,418	4,418
NURSING	4,207	4,207
PHARMACY	2,206	2,206
DENTISTRY	2,607	2,607
CHIROPRACTORS	1,298	1,298
PSYCHOLOGY	1,388	1,388
OPTOMETRY	626	626
NURSING HOME ADM	850	850
SOCIAL WRK & MNTL HLTH	243	243
SOCIAL WRK LIC BD	158	158
MARR & FAMILY THERAPY BD	337	337
UNLIC MNTL HLTH PROV BD	268	268
PODIATRY	314	314
VETERINARY MEDICINE	811	811

STATE OF MINNESOTA
FINANCE-ACCOUNTING
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	ACCOUNTING
HEARING EXAMINER	8,437	8,437
HIGHER ED COORD BD	16,843	16,843
HIGHER ED FAC AUTH	38	38
HOUSING FINANCE	14,431	14,431
HUMAN RIGHTS	3,286	3,286
HUMAN SERVICES-CENT OFF	138,680	138,680
HUMAN SERVICES-INSTITUTNS	124,701	124,701
INDIAN AFFAIRS	1,481	1,481
INVESTMENT BOARD	3,670	3,670
IRON RANGE RESOURCES	24,216	24,216
JOBS & TRAINING	318,156	318,156
LABOR & INDUSTRY	65,093	65,093
LEGISLATIVE AUDIT	2,391	2,391
MEDIATION SVCS	2,269	2,269
MILITARY AFFAIRS	22,310	22,310
MUNICIPAL BOARD	1,076	1,076
NATURAL RESOURCES	361,570	361,570
NON-HEALTH LIC BDS		
BOXING	574	574
BARBERS	1,579	1,579
ELECTRICITY	5,478	5,478
ARCHITECTS & ENG	3,123	3,123
ABSTRACTORS	168	168
ACCOUNTANCY	2,847	2,847
PEACE OFFICERS	2,648	2,648
PLANNING	13,785	13,785
POLLUTION CONTROL	39,886	39,886
PUB EMP RET ASSN	6,947	6,947
PUBLIC SAFETY	581,290	581,290
PUBLIC SERVICE	14,798	14,798
PUBLIC UTIL COMM	2,265	2,265
RACING COMMISSION	4,220	4,220
REVENUE	64,109	64,109
SECRETARY OF STATE	16,676	16,676
STATE RETIREMENT	5,355	5,355
STATE UNIV SYSTEM	193,430	193,430
TEACHERS RETIREMENT	3,366	3,366
TRADE & ECON DEV	41,228	41,228
TRANSPORTATION	289,325	289,325
TRANSPORTATION REG BD	490	490
TREASURER	2,874	2,874
VETERANS AFFAIRS	31,811	31,811
WASTE MGMT BD	5,042	5,042
WRKRS COMP CT OF APPEALS	974	974
ZOO	29,460	29,460
OTHER	86,418	86,418
TOTAL	3,646,158	3,646,158

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, beginning farmers administration and rural finance. 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. 1988.

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 1988.

The cost of central payroll is allowable and has been allocated based on total F.Y. 1988 payroll transactions processed.

Costs of debt management, economic analysis, beginning farmers administration and rural finance 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
ACTUAL 1988

STATE OF MINNESOTA

FINANCE-OTHER

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988	1,606,204
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DEDUCTIONS:

EQUIPMENT	(27,807)
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TOTAL DEDUCTIONS	(27,807)
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ALLOCATED ADDITIONS:

FIN-FISCAL MGMT/ADMIN	202,739
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TOTAL ALLOCATED ADDITIONS	202,739
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TOTAL TO BE ALLOCATED	1,781,136
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STATE OF MINNESOTA

FINANCE-OTHER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	FINANCIAL REPORTING	SINGLE AUDIT	CENTRAL PAYROLL	GENERAL GOVT
WAGES & BENEFITS						
SALARY & WAGES	933,742	0	267,240	12,154	292,709	361,639
OTHER EXPENSE & COST						
SERVICES	633,689	0	6,491	590	512,324	114,284
SUPPLIES	10,966	0	1,670	0	7,146	2,150
EQUIPMENT	0	27,807				
DEPARTMENTAL EXPEND	1,606,204	27,807	275,401	12,744	812,179	478,073
COST ADJUSTMENTS						
DEDUCTIONS	(27,807)	(27,807)				
ADDITIONS	202,739	202,739				
COST BY FUNCTION	1,781,136	202,739	275,401	12,744	812,179	478,073
REALLOCATE ADMN	0	(202,739)	35,374	1,637	104,321	61,407
ALLOCABLE COSTS	1,781,136	0	310,775	14,381	916,500	539,480
DISALLOWED	(539,480)					(539,480)
NET ALLOCATED	1,241,656		310,775	14,381	916,500	0

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	2,706	0.10%	306
PROPERTY MGMT	879	0.03%	99
INFORMATION MGMT	2,818	0.10%	318
OPERATIONS MGMT	14,049	0.51%	1,587
MATERIALS MGMT	1,471	0.05%	166
BUILDING CODE	1,323	0.05%	149
BUILDING CONSTRUCTION	5,251	0.19%	593
PLANT MGMT	9,137	0.33%	1,032
STATE REGISTER & DOCUMENTS	4,707	0.17%	532
MICROGRAPHICS	1,713	0.06%	194
ELECT EQUIP RNTL	1,674	0.06%	189
TELECOMMUNICATIONS	19,297	0.70%	2,180
MOTOR POOL	23,453	0.85%	2,650
STATE PRINTER	14,846	0.54%	1,677
CENTRAL STORES	20,001	0.73%	2,260
FEDERAL SURPLUS	1,691	0.06%	191
RESOURCE RECOVERY	420	0.02%	47
COMMUTER VANS	542	0.02%	61
COMPUTER SERVICES	11,236	0.41%	1,269
ADDRESSING & INSERT	768	0.03%	87
MOVERS & DELIVERY	1,102	0.04%	125
CENTRAL MNTNCE REV	1,797	0.07%	203
CAPITOL PARKING	2,125	0.08%	240
PROC SUR-LOCAL GOVT	5	0.00%	1
RECORDS MGMT-LOCAL GOVT	98	0.00%	11
MGMT ANALYSIS-SP FD	258	0.01%	29
IISAC	34	0.00%	4
911 EMERGENCY	3,774	0.14%	426
RISK MANAGEMENT	595	0.02%	67
OTHER	2,277	0.08%	257
AGRICULTURE	43,135	1.57%	4,873
ANIMAL HEALTH BD	2,215	0.08%	250
ARTS BOARD	3,091	0.11%	349
ATTORNEY GENERAL	21,844	0.79%	2,468
AUDITOR	4,773	0.17%	539
CAPITOL AREA ARCH PLAN BD	915	0.03%	103
CHARITABLE GAMBLING	1,871	0.07%	211
COMMERCE	43,606	1.59%	4,927
COMMUNICATION IMPAIRED BD	405	0.01%	46
COMMUNITY COLLEGE BD	126,050	4.58%	14,241
CORRECTIONS	116,354	4.23%	13,146
DISABILITY COUNCIL	1,214	0.04%	137
EDUCATION-CENTRAL OFFICE	95,594	3.48%	10,300
EDUCATION-FARIBAUTL SCHOOLS	6,157	0.22%	696
EDUCATION-VO-TECH	24,821	0.90%	2,804
EMPLOYEE RELATIONS	63,701	2.32%	7,197
FINANCE	30,598	1.11%	3,457
HEALTH	69,035	2.51%	7,800
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.12%	377
NURSING	3,174	0.12%	359
PHARMACY	1,664	0.06%	188
DENTISTRY	1,967	0.07%	222
CHIROPRACTORS	979	0.04%	111
PSYCHOLOGY	1,047	0.04%	118
OPTOMETRY	472	0.02%	53
NURSING HOME ADM	641	0.02%	72
SOCIAL WRK & MNTL HLTH	183	0.01%	21
SOCIAL WRK LIC BD	119	0.00%	13
MARR & FAMILY THERAPY BD	254	0.01%	29
UNLIC MNTL HLTH PROV BD	202	0.01%	23
PODIATRY	237	0.01%	27
VETERINARY MEDICINE	612	0.02%	69

STATE OF MINNESOTA

FINANCE-OTHER

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.23%	719
HIGHER ED COORD BD	12,707	0.46%	1,436
HIGHER ED FAC AUTH	29	0.00%	3
HOUSING FINANCE	10,887	0.40%	1,230
HUMAN RIGHTS	2,479	0.09%	280
HUMAN SERVICES-CENT OFF	104,623	3.80%	11,820
HUMAN SERVICES-INSTITUTNS	94,077	3.42%	10,629
INDIAN AFFAIRS	1,117	0.04%	126
INVESTMENT BOARD	2,769	0.10%	313
IRON RANGE RESOURCES	18,269	0.66%	2,064
JOBS & TRAINING	240,023	8.73%	27,118
LABOR & INDUSTRY	49,107	1.79%	5,548
LEGISLATIVE AUDIT	1,804	0.07%	204
MEDIATION SVCS	1,712	0.06%	193
MILITARY AFFAIRS	16,831	0.61%	1,902
MUNICIPAL BOARD	812	0.03%	92
NATURAL RESOURCES	272,775	9.92%	30,818
NON-HEALTH LIC BDS			
BOXING	433	0.02%	49
BARBERS	1,191	0.04%	135
ELECTRICITY	4,133	0.15%	467
ARCHITECTS & ENG	2,356	0.09%	266
ABSTRACTORS	127	0.00%	14
ACCOUNTANCY	2,148	0.08%	243
PEACE OFFICERS	1,998	0.07%	226
PLANNING	10,400	0.38%	1,175
POLLUTION CONTROL	30,091	1.09%	3,400
PUB EMP RET ASSN	5,241	0.19%	592
PUBLIC SAFETY	438,536	15.94%	49,545
PUBLIC SERVICE	11,164	0.41%	1,261
PUBLIC UTIL COMM	1,709	0.06%	193
RACING COMMISSION	3,184	0.12%	360
REVENUE	48,365	1.76%	5,464
SECRETARY OF STATE	12,581	0.46%	1,421
STATE RETIREMENT	4,040	0.15%	456
STATE UNIV SYSTEM	145,927	5.31%	16,487
TEACHERS RETIREMENT	2,539	0.09%	287
TRADE & ECON DEV	31,103	1.13%	3,514
TRANSPORTATION	218,272	7.94%	24,660
TRANSPORTATION REG BD	370	0.01%	42
TREASURER	2,168	0.08%	245
VETERANS AFFAIRS	23,999	0.87%	2,711
WASTE MGMT BD	3,804	0.14%	430
WRKRS COMP CT OF APPEALS	735	0.03%	83
ZOO	22,225	0.81%	2,511
OTHER	65,194	2.37%	7,367
TOTAL	2,750,729	100.00%	310,775

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA
FINANCE-OTHER
DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	11,237	0.11%	997
PROPERTY MGMT	3,798	0.04%	337
INFORMATION MGMT	10,297	0.10%	914
OPERATIONS MGMT	7,818	0.08%	694
MATERIALS MGMT	13,982	0.14%	1,241
BUILDING CODE	3,806	0.04%	338
BUILDING CONSTRUCTION	7,100	0.07%	630
PLANT MGMT	51,105	0.49%	4,536
STATE REGISTER & DOCUMENTS	5,265	0.05%	467
MICROGRAPHICS	4,475	0.04%	397
ELECT EQUIP RNTL	2,193	0.02%	195
TELECOMMUNICATIONS	1,913	0.02%	170
MOTOR POOL	4,413	0.04%	392
STATE PRINTER	24,437	0.24%	2,169
CENTRAL STORES	3,863	0.04%	343
FEDERAL SURPLUS	1,845	0.02%	164
RESOURCE RECOVERY	660	0.01%	59
COMMUTER VANS	1,075	0.01%	95
COMPUTER SERVICES	69,238	0.67%	6,145
ADDRESSING & INSERT	4,916	0.05%	436
MOVERS & DELIVERY	2,954	0.03%	262
CENTRAL MNTNCE REV	1,448	0.01%	129
CAPITOL PARKING	2,824	0.03%	251
PROC SUR-LOCAL GOVT	287	0.00%	25
RECORDS MGMT-LOCAL GOVT	153	0.00%	14
MGMT ANALYSIS-SP FD	1,095	0.01%	97
IISAC	76	0.00%	7
911 EMERGENCY	901	0.01%	80
RISK MANAGEMENT	0	0.00%	0
OTHER	502	0.00%	45
AGRICULTURE	116,889	1.13%	10,374
ANIMAL HEALTH BD	15,953	0.15%	1,416
ARTS BOARD	3,845	0.04%	341
ATTORNEY GENERAL	88,191	0.85%	7,827
AUDITOR	28,285	0.27%	2,510
CAPITOL AREA ARCH PLAN BD	1,721	0.02%	153
CHARITABLE GAMBLING	3,557	0.03%	316
COMMERCE	57,770	0.56%	5,127
COMMUNICATION IMPAIRED BD	115	0.00%	10
COMMUNITY COLLEGE BD	456,821	4.42%	40,543
CORRECTIONS	567,739	5.50%	50,387
DISABILITY COUNCIL	2,444	0.02%	217
EDUCATION-CENTRAL OFFICE	98,033	0.95%	8,700
EDUCATION-FARIBAULT SCHOOLS	46,782	0.45%	4,152
EDUCATION-VO-TECH	25,492	0.25%	2,262
EMPLOYEE RELATIONS	36,938	0.36%	3,278
FINANCE	49,332	0.48%	4,378
HEALTH	197,820	1.92%	17,556
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,783	0.04%	336
NURSING	4,537	0.04%	403
PHARMACY	1,443	0.01%	128
DENTISTRY	1,174	0.01%	104
CHIROPRACTORS	692	0.01%	61
PSYCHOLOGY	779	0.01%	69
OPTOMETRY	291	0.00%	26
NURSING HOME ADM	477	0.00%	42
SOCIAL WRK & MNTL HLTH	88	0.00%	8
SOCIAL WRK LIC BD	30	0.00%	3
MARR & FAMILY THERAPY BD	22	0.00%	2
UNLIC MNTL HLTH PROV BD	29	0.00%	3
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	341	0.00%	30

STATE OF MINNESOTA
FINANCE-OTHER
DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	15,980	0.15%	1,418
HIGHER ED COORD BD	55,846	0.54%	4,956
HIGHER ED FAC AUTH	541	0.01%	48
HOUSING FINANCE	31,980	0.31%	2,838
HUMAN RIGHTS	16,945	0.16%	1,504
HUMAN SERVICES-CENT OFF	216,480	2.10%	19,213
HUMAN SERVICES-INSTITUTNS	2,096,351	20.30%	186,051
INDIAN AFFAIRS	2,183	0.02%	194
INVESTMENT BOARD	6,418	0.06%	570
IRON RANGE RESOURCES	30,454	0.29%	2,703
JOBS & TRAINING	556,545	5.39%	49,393
LABOR & INDUSTRY	112,035	1.08%	9,943
LEGISLATIVE AUDIT	17,201	0.17%	1,527
MEDIATION SVCS	5,760	0.06%	511
MILITARY AFFAIRS	110,793	1.07%	9,833
MUNICIPAL BOARD	1,137	0.01%	101
NATURAL RESOURCES	958,290	9.28%	85,048
NON-HEALTH LIC BDS			
BOXING	525	0.01%	47
BARBERS	745	0.01%	66
ELECTRICITY	4,871	0.05%	432
ARCHITECTS & ENG	1,383	0.01%	123
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,078	0.01%	96
PEACE OFFICERS	1,871	0.02%	166
PLANNING	28,619	0.28%	2,540
POLLUTION CONTROL	145,141	1.41%	12,881
PUB EMP RET ASSN	18,355	0.18%	1,629
PUBLIC SAFETY	517,332	5.01%	45,913
PUBLIC SERVICE	36,561	0.35%	3,245
PUBLIC UTIL COMM	8,568	0.08%	760
RACING COMMISSION	2,470	0.02%	219
REVENUE	298,683	2.89%	26,508
SECRETARY OF STATE	16,684	0.16%	1,481
STATE RETIREMENT	11,556	0.11%	1,026
STATE UNIV SYSTEM	936,608	9.07%	83,124
TEACHERS RETIREMENT	13,148	0.13%	1,167
TRADE & ECON DEV	52,058	0.50%	4,620
TRANSPORTATION	1,573,284	15.23%	139,529
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	2,613	0.03%	232
VETERANS AFFAIRS	130,721	1.27%	11,601
WASTE MGMT BD	14,398	0.14%	1,278
WRKRS COMP CT OF APPEALS	3,352	0.03%	297
ZOO	50,587	0.49%	4,490
OTHER	165,549	1.60%	14,688
TOTAL	10,326,788	100.00%	916,500

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION				
ADMINISTRATIVE MGMT	1,303	306	997	0
PROPERTY MGMT	436	99	337	0
INFORMATION MGMT	1,232	318	914	0
OPERATIONS MGMT	2,281	1,587	694	0
MATERIALS MGMT	1,407	166	1,241	0
BUILDING CODE	487	149	338	0
BUILDING CONSTRUCTION	1,224	593	630	1
PLANT MGMT	5,568	1,032	4,536	0
STATE REGISTER & DOCUMENTS	999	532	467	0
MICROGRAPHICS	591	194	397	0
ELECT EQUIP RNTL	384	189	195	0
TELECOMMUNICATIONS	2,350	2,180	170	0
MOTOR POOL	3,042	2,650	392	0
STATE PRINTER	3,846	1,677	2,169	0
CENTRAL STORES	2,603	2,260	343	0
FEDERAL SURPLUS	355	191	164	0
RESOURCE RECOVERY	106	47	59	0
COMMUTER VANS	156	61	95	0
COMPUTER SERVICES	7,414	1,269	6,145	0
ADDRESSING & INSERT	523	87	436	0
MOVERS & DELIVERY	387	125	262	0
CENTRAL MNTNCE REV	332	203	129	0
CAPITOL PARKING	491	240	251	0
PROC SUR-LOCAL GOVT	26	1	25	0
RECORDS MGMT-LOCAL GOVT	25	11	14	0
MGMT ANALYSIS-SP FD	126	29	97	0
IISAC	11	4	7	0
911 EMERGENCY	506	426	80	0
RISK MANAGEMENT	67	67	0	0
OTHER	302	257	45	0
AGRICULTURE	15,253	4,873	10,374	6
ANIMAL HEALTH BD	1,667	250	1,416	1
ARTS BOARD	694	349	341	4
ATTORNEY GENERAL	10,299	2,468	7,827	4
AUDITOR	3,049	539	2,510	0
CAPITOL AREA ARCH PLAN BD	256	103	153	0
CHARITABLE GAMBLING	527	211	316	0
COMMERCE	10,054	4,927	5,127	0
COMMUNICATION IMPAIRED BD	56	46	10	0
COMMUNITY COLLEGE BD	54,813	14,241	40,543	29
CORRECTIONS	63,546	13,146	50,387	13
DISABILITY COUNCIL	354	137	217	0
EDUCATION-CENTRAL OFFICE	20,636	10,800	8,700	1,136
EDUCATION-FARIBAULT SCHOOLS	4,848	696	4,152	0
EDUCATION-VO-TECH	5,203	2,804	2,262	137
EMPLOYEE RELATIONS	10,475	7,197	3,278	0
FINANCE	7,835	3,457	4,378	0
HEALTH	25,693	7,800	17,556	337
HEALTH LIC BDS				
MEDICAL EXAMINERS	713	377	336	0
NURSING	762	359	403	0
PHARMACY	316	188	128	0
DENTISTRY	326	222	104	0
CHIROPRACTORS	172	111	61	0
PSYCHOLOGY	187	118	69	0
OPTOMETRY	79	53	26	0
NURSING HOME ADM	114	72	42	0
SOCIAL WRK & MNTL HLTH	29	21	8	0
SOCIAL WRK LIC BD	16	13	3	0
MARR & FAMILY THERAPY BD	31	29	2	0
UNLIC MNTL HLTH PROV BD	26	23	3	0
PODIATRY	27	27	0	0
VETERINARY MEDICINE	99	69	30	0

STATE OF MINNESOTA
FINANCE-OTHER
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	0	0.00%	0
PROPERTY MGMT	0	0.00%	0
INFORMATION MGMT	0	0.00%	0
OPERATIONS MGMT	0	0.00%	0
MATERIALS MGMT	0	0.00%	0
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	153,957	0.01%	1
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECT EQUIP RNTL	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
COMPUTER SERVICES	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	2,671	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	793,654	0.04%	6
ANIMAL HEALTH BD	102,514	0.01%	1
ARTS BOARD	569,889	0.03%	4
ATTORNEY GENERAL	470,775	0.03%	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
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	3,818,314	0.20%	29
CORRECTIONS	1,746,611	0.09%	13
DISABILITY COUNCIL	1,000	0.00%	0
EDUCATION-CENTRAL OFFICE	148,482,709	7.90%	1,136
EDUCATION-FARIBAULT SCHOOLS	63,629	0.00%	0
EDUCATION-VO-TECH	17,852,718	0.95%	137
EMPLOYEE RELATIONS	0	0.00%	0
FINANCE	0	0.00%	0
HEALTH	44,002,707	2.34%	337
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	2,064,745	0.11%	16
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	59,080,146	3.14%	452
HUMAN RIGHTS	362,609	0.02%	3
HUMAN SERVICES-CENT OFF	1,003,384,629	53.39%	7,678
HUMAN SERVICES-INSTITUTNS	229,984	0.01%	2
INDIAN AFFAIRS	50,000	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	206,250	0.01%	2
JOBS & TRAINING	208,850,595	11.11%	1,598
LABOR & INDUSTRY	2,311,113	0.12%	18
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	11,477	0.00%	0
MILITARY AFFAIRS	9,037,387	0.48%	69
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	14,227,651	0.76%	109
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	780	0.00%	0
PLANNING	7,499,851	0.40%	57
POLLUTION CONTROL	11,987,266	0.64%	92
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	14,704,143	0.78%	113
PUBLIC SERVICE	3,263,042	0.17%	25
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	4,223,100	0.22%	32
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	15,585,172	0.83%	119
TRANSPORTATION	296,890,079	15.80%	2,272
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	2,459,330	0.13%	19
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	4,964,858	0.26%	37
TOTAL	1,879,455,355	100.00%	14,381

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1988
SOURCE: COMPUTER REPORT (FINU 8603)

STATE OF MINNESOTA

FINANCE-OTHER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HEARING EXAMINER	2,137	719	1,418	0
HIGHER ED COORD BD	6,408	1,436	4,956	16
HIGHER ED FAC AUTH	51	3	48	0
HOUSING FINANCE	4,520	1,230	2,838	452
HUMAN RIGHTS	1,787	280	1,504	3
HUMAN SERVICES-CENT OFF	38,711	11,820	19,213	7,678
HUMAN SERVICES-INSTITUTNS	196,682	10,629	186,051	2
INDIAN AFFAIRS	320	126	194	0
INVESTMENT BOARD	883	313	570	0
IRON RANGE RESOURCES	4,769	2,064	2,703	2
JOBS & TRAINING	78,109	27,118	49,393	1,598
LABOR & INDUSTRY	15,509	5,548	9,943	18
LEGISLATIVE AUDIT	1,731	204	1,527	0
MEDIATION SVCS	704	193	511	0
MILITARY AFFAIRS	11,804	1,902	9,833	69
MUNICIPAL BOARD	193	92	101	0
NATURAL RESOURCES	115,975	30,818	85,048	109
NON-HEALTH LIC BDS				
BOXING	96	49	47	0
BARBERS	201	135	66	0
ELECTRICITY	999	467	432	0
ARCHITECTS & ENG	389	266	123	0
ABSTRACTORS	14	14	0	0
ACCOUNTANCY	339	243	96	0
PEACE OFFICERS	392	226	166	0
PLANNING	3,772	1,175	2,540	57
POLLUTION CONTROL	16,373	3,400	12,881	92
PUB EMP RET ASSN	2,221	592	1,629	0
PUBLIC SAFETY	95,571	49,545	45,913	113
PUBLIC SERVICE	4,531	1,261	3,245	25
PUBLIC UTIL COMM	953	193	760	0
RACING COMMISSION	579	360	219	0
REVENUE	31,972	5,464	26,508	0
SECRETARY OF STATE	2,902	1,421	1,481	0
STATE RETIREMENT	1,482	456	1,026	0
STATE UNIV SYSTEM	99,643	16,487	83,124	32
TEACHERS RETIREMENT	1,454	287	1,167	0
TRADE & ECON DEV	8,253	3,514	4,620	119
TRANSPORTATION	166,561	24,660	139,629	2,272
TRANSPORTATION REG BD	42	42	0	0
TREASURER	477	245	232	0
VETERANS AFFAIRS	14,331	2,711	11,601	19
WASTE MGMT BD	1,708	430	1,278	0
WRKRS COMP CT OF APPEALS	380	83	297	0
ZOO	7,001	2,511	4,490	0
OTHER	22,092	7,367	14,688	37
TOTAL	1,241,656	310,775	916,500	14,381

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 actual employee count for F.Y. 1988.

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.

SCHEDULE 11.2
ACTUAL 1988

STATE OF MINNESOTA
EMPLOYEE RELATIONS
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988 131,920,363

DEDUCTIONS:

EQUIPMENT (107,099)

TOTAL DEDUCTIONS (107,099)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	22,330
ADM-PROPERTY MGMT	1,783
ADM-INFORMATION MGMT	30,402
ADM-OPERATIONS MGMT	5,293
ADM-MATERIALS MGMT	9,039
FINANCE-BUDGET	22,187
FINANCE-ACCOUNTING	84,437
FINANCE-OTHER	10,475

TOTAL ALLOCATED ADDITIONS 185,946

TOTAL TO BE ALLOCATED 131,999,210

SCHEDULE 11.3
ACTUAL 1988

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	PERSONNEL ADMN	TRAINING SERVICES	WKRS COMP BENEFITS	EMP INS TRUST	OTHER
WAGES & BENEFITS							
SALARY & WAGES	5,067,285	297,100	3,495,657	1,297	898,610	265,444	109,177
OTHER EXPENSE & COST							
SERVICES	6,268,589	4,173	1,050,110	200,526	80,644	4,829,608	103,528
SUPPLIES	242,166	0	113,622	80,695	44,848	3,001	0
EQUIPMENT	23,067	23,067					
WKRS COMP BENEFITS	14,457,066				14,457,066		
INSURANCE CLAIMS PD	105,777,647					105,777,647	
DEPARTMENTAL EXPEND	131,835,820	324,340	4,659,389	282,518	15,481,168	110,875,700	212,705
COST ADJUSTMENTS							
DEDUCTIONS	(120,257,779)	(23,067)			(14,457,066)	(105,777,646)	
ADDITIONS	185,946	185,946					
COST BY FUNCTION	11,763,987	487,219	4,659,389	282,518	1,024,102	5,098,054	212,705
REALLOCATE ADMN		(487,219)	201,312	12,206	44,247	220,264	9,190
ALLOCABLE COSTS	11,763,987	0	4,860,701	294,724	1,068,349	5,318,318	221,895
DISALLOWED	(6,903,286)			(294,724)	(1,068,349)	(5,318,318)	(221,895)
NET ALLOCATED	4,860,701	0	4,860,701	0	0	0	0

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	64.75	0.19%	9,156
HIGHER ED COORD BD	72.65	0.21%	10,273
HIGHER ED FAC AUTH	2.08	0.01%	294
HOUSING FINANCE	116.36	0.34%	16,453
HUMAN RIGHTS	65.72	0.19%	9,293
HUMAN SERVICES-CENT OFF	824.75	2.40%	116,618
HUMAN SERVICES-INSTITUTNS	5,581.09	16.24%	789,154
INDIAN AFFAIRS	8.50	0.02%	1,202
INVESTMENT BOARD	25.41	0.07%	3,593
IRON RANGE RESOURCES	125.29	0.36%	17,716
JOBS & TRAINING	1,930.63	5.62%	272,987
LABOR & INDUSTRY	329.72	0.96%	46,622
LEGISLATIVE AUDIT	67.33	0.20%	9,520
MEDIATION SVCS	23.62	0.07%	3,340
MILITARY AFFAIRS	304.44	0.89%	43,047
MUNICIPAL BOARD	4.00	0.01%	566
NATURAL RESOURCES	2,305.53	6.71%	325,997
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	212
BARBERS	2.58	0.01%	365
ELECTRICITY	17.25	0.05%	2,439
ARCHITECTS & ENG	5.25	0.02%	742
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	566
PEACE OFFICERS	0.00	0.00%	0
PLANNING	105.63	0.31%	14,936
POLLUTION CONTROL	471.00	1.37%	66,598
PUB EMP RET ASSN	61.66	0.18%	8,719
PUBLIC SAFETY	1,689.00	4.91%	238,821
PUBLIC SERVICE	130.46	0.38%	18,447
PUBLIC UTIL COMM	33.45	0.10%	4,730
RACING COMMISSION	11.50	0.03%	1,626
REVENUE	1,091.51	3.18%	154,337
SECRETARY OF STATE	56.02	0.16%	7,921
STATE RETIREMENT	37.51	0.11%	5,304
STATE UNIV SYSTEM	4,435.64	12.90%	627,190
TEACHERS RETIREMENT	46.16	0.13%	6,527
TRADE & ECON DEV	206.02	0.60%	29,131
TRANSPORTATION	4,964.94	14.44%	702,031
TRANSPORTATION REG BD	8.00	0.02%	1,131
TREASURER	12.00	0.03%	1,697
VETERANS AFFAIRS	402.59	1.17%	56,925
WASTE MGMT BD	56.41	0.16%	7,976
WRKRS COMP CT OF APPEALS	13.78	0.04%	1,948
ZOO	166.23	0.48%	23,505
OTHER	862.28	2.51%	121,917
TOTAL	34,376.08	100.00%	4,860,701

ALLOCATION BASIS: F.Y. 1988 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

STATE OF MINNESOTA

EMPLOYEE RELATIONS

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	46.15	0.13%	6,526
PROPERTY MGMT	30.96	0.09%	4,378
INFORMATION MGMT	35.97	0.10%	5,086
OPERATIONS MGMT	22.84	0.07%	3,230
MATERIALS MGMT	49.49	0.14%	6,998
BUILDING CODE	15.41	0.04%	2,179
BUILDING CONSTRUCTION	4.08	0.01%	577
PLANT MGMT	157.90	0.46%	22,327
STATE REGISTER & DOCUMENTS	18.26	0.05%	2,582
MICROGRAPHICS	13.57	0.04%	1,919
ELECT EQUIP RNTL	2.13	0.01%	301
TELECOMMUNICATIONS	7.16	0.02%	1,012
MOTOR POOL	15.65	0.05%	2,213
STATE PRINTER	51.96	0.15%	7,347
CENTRAL STORES	11.83	0.03%	1,673
FEDERAL SURPLUS	6.75	0.02%	954
RESOURCE RECOVERY	2.00	0.01%	283
COMMUTER VANS	0.63	0.00%	89
COMPUTER SERVICES	232.05	0.68%	32,811
ADDRESSING & INSERT	7.03	0.02%	994
MOVERS & DELIVERY	9.78	0.03%	1,383
CENTRAL MNTNCE REV	5.27	0.02%	745
CAPITOL PARKING	1.60	0.00%	226
PROC SUR-LOCAL GOVT	1.00	0.00%	141
RECORDS MGMT-LOCAL GOVT	0.50	0.00%	71
MGMT ANALYSIS-SP FD	4.57	0.01%	646
IISAC	0.16	0.00%	23
911 EMERGENCY	3.00	0.01%	424
RISK MANAGEMENT	0.00	0.00%	0
OTHER	1.49	0.00%	211
AGRICULTURE	398.59	1.16%	56,360
ANIMAL HEALTH BD	34.83	0.10%	4,925
ARTS BOARD	15.50	0.05%	2,192
ATTORNEY GENERAL	350.80	1.02%	49,602
AUDITOR	103.65	0.30%	14,656
CAPITOL AREA ARCH PLAN BD	7.56	0.02%	1,069
CHARITABLE GAMBLING	14.75	0.04%	2,086
COMMERCE	231.04	0.67%	32,669
COMMUNICATION IMPAIRED BD	0.00	0.00%	0
COMMUNITY COLLEGE BD	2,109.08	6.14%	298,219
CORRECTIONS	1,879.13	5.47%	265,705
DISABILITY COUNCIL	9.88	0.03%	1,397
EDUCATION-CENTRAL OFFICE	364.12	1.06%	51,486
EDUCATION-FARIBAULT SCHOOLS	184.77	0.54%	26,126
EDUCATION-VO-TECH	105.33	0.31%	14,893
EMPLOYEE RELATIONS	145.72	0.42%	20,604
FINANCE	119.24	0.35%	16,860
HEALTH	745.46	2.17%	105,406
HEALTH LIC BDS			
MEDICAL EXAMINERS	14.75	0.04%	2,086
NURSING	17.16	0.05%	2,426
PHARMACY	6.50	0.02%	919
DENTISTRY	4.58	0.01%	648
CHIROPRACTORS	2.55	0.01%	361
PSYCHOLOGY	3.00	0.01%	424
OPTOMETRY	0.69	0.00%	98
NURSING HOME ADM	2.00	0.01%	283
SOCIAL WRK & MNTL HLTH	0.41	0.00%	58
SOCIAL WRK LIC BD	0.16	0.00%	23
MARR & FAMILY THERAPY BD	0.16	0.00%	23
UNLIC MNTL HLTH PROV BD	0.16	0.00%	23
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.08	0.00%	153

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	NET ALLOCATION
ADMINISTRATION		
ADMINISTRATIVE MGMT	6,526	6,526
PROPERTY MGMT	4,378	4,378
INFORMATION MGMT	5,086	5,086
OPERATIONS MGMT	3,230	3,230
MATERIALS MGMT	6,998	6,998
BUILDING CODE	2,179	2,179
BUILDING CONSTRUCTION	577	577
PLANT MGMT	22,327	22,327
STATE REGISTER & DOCUMENTS	2,582	2,582
MICROGRAPHICS	1,919	1,919
ELECT EQUIP RNTL	301	301
TELECOMMUNICATIONS	1,012	1,012
MOTOR POOL	2,213	2,213
STATE PRINTER	7,347	7,347
CENTRAL STORES	1,673	1,673
FEDERAL SURPLUS	954	954
RESOURCE RECOVERY	283	283
COMMUTER VANS	89	89
COMPUTER SERVICES	32,811	32,811
ADDRESSING & INSERT	994	994
MOVERS & DELIVERY	1,383	1,383
CENTRAL MNTNCE REV	745	745
CAPITOL PARKING	226	226
PROC SUR-LOCAL GOVT	141	141
RECORDS MGMT-LOCAL GOVT	71	71
MGMT ANALYSIS-SP FD	646	646
IISAC	23	23
911 EMERGENCY	424	424
RISK MANAGEMENT	0	0
OTHER	211	211
AGRICULTURE	56,360	56,360
ANIMAL HEALTH BD	4,925	4,925
ARTS BOARD	2,192	2,192
ATTORNEY GENERAL	49,602	49,602
AUDITOR	14,656	14,656
CAPITOL AREA ARCH PLAN BD	1,069	1,069
CHARITABLE GAMBLING	2,086	2,086
COMMERCE	32,669	32,669
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	298,219	298,219
CORRECTIONS	265,705	265,705
DISABILITY COUNCIL	1,397	1,397
EDUCATION-CENTRAL OFFICE	51,486	51,486
EDUCATION-FARIBAULT SCHOOLS	26,126	26,126
EDUCATION-VO-TECH	14,893	14,893
EMPLOYEE RELATIONS	20,604	20,604
FINANCE	16,860	16,860
HEALTH	105,406	105,406
HEALTH LIC BDS		
MEDICAL EXAMINERS	2,086	2,086
NURSING	2,426	2,426
PHARMACY	919	919
DENTISTRY	648	648
CHIROPRACTORS	361	361
PSYCHOLOGY	424	424
OPTOMETRY	98	98
NURSING HOME ADM	283	283
SOCIAL WRK & MNTL HLTH	58	58
SOCIAL WRK LIC BD	23	23
MARR & FAMILY THERAPY BD	23	23
UNLIC MNTL HLTH PROV BD	23	23
PODIATRY	0	0
VETERINARY MEDICINE	153	153

STATE OF MINNESOTA
EMPLOYEE RELATIONS
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	NET ALLOCATION
HEARING EXAMINER	9,156	9,156
HIGHER ED COORD BD	10,273	10,273
HIGHER ED FAC AUTH	294	294
HOUSING FINANCE	16,453	16,453
HUMAN RIGHTS	9,293	9,293
HUMAN SERVICES-CENT OFF	116,618	116,618
HUMAN SERVICES-INSTITUTNS	789,154	789,154
INDIAN AFFAIRS	1,202	1,202
INVESTMENT BOARD	3,593	3,593
IRON RANGE RESOURCES	17,716	17,716
JOBS & TRAINING	272,987	272,987
LABOR & INDUSTRY	46,622	46,622
LEGISLATIVE AUDIT	9,520	9,520
MEDIATION SVCS	3,340	3,340
MILITARY AFFAIRS	43,047	43,047
MUNICIPAL BOARD	566	566
NATURAL RESOURCES	325,997	325,997
NON-HEALTH LIC BDS		
BOXING	212	212
BARBERS	365	365
ELECTRICITY	2,439	2,439
ARCHITECTS & ENG	742	742
ABSTRACTORS	0	0
ACCOUNTANCY	566	566
PEACE OFFICERS	0	0
PLANNING	14,936	14,936
POLLUTION CONTROL	66,598	66,598
PUB EMP RET ASSN	8,719	8,719
PUBLIC SAFETY	238,821	238,821
PUBLIC SERVICE	18,447	18,447
PUBLIC UTIL COMM	4,730	4,730
RACING COMMISSION	1,626	1,626
REVENUE	154,337	154,337
SECRETARY OF STATE	7,921	7,921
STATE RETIREMENT	5,304	5,304
STATE UNIV SYSTEM	627,190	627,190
TEACHERS RETIREMENT	6,527	6,527
TRADE & ECON DEV	29,131	29,131
TRANSPORTATION	702,031	702,031
TRANSPORTATION REG BD	1,131	1,131
TREASURER	1,697	1,697
VETERANS AFFAIRS	56,925	56,925
WASTE MGMT BD	7,976	7,976
WRKRS COMP CT OF APPEALS	1,948	1,948
ZOO	23,505	23,505
OTHER	121,917	121,917
TOTAL	4,860,701	4,860,701

**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 in F.Y. 1988.

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 12.2
ACTUAL 1988

STATE OF MINNESOTA
MEDIATIONS SERVICES
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988 1,501,310

DEDUCTIONS:

EQUIPMENT	(11,888)
GRANTS	(101,800)

TOTAL DEDUCTIONS (113,688)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	19,359
ADMN-PROPERTY MGMT	1,783
ADMN-INFORMATION MGMT	1,659
ADMN-OPERATIONS MGMT	736
ADMN-MATERIALS MGMT	3,945
FIN-BUDGET	1,345
FIN-ACCOUNTING	2,269
FIN-OTHER	704
EMPLOYEE RELATIONS	3,340

TOTAL ALLOCATED ADDITIONS 35,140

TOTAL TO BE ALLOCATED 1,422,762

SCHEDULE 12.3

STATE OF MINNESOTA

MEDIATION SERVICES

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	STATE AGENCIES	OTHER SERVICES
WAGES & BENEFITS				
SALARY & WAGES	1,104,087		23,098	1,080,989
OTHER EXPENSE & COST				
SERVICES	233,502		4,928	228,574
SUPPLIES	50,033		1,017	49,016
EQUIPMENT	11,888	11,888		
GRANTS	101,800	101,800		
DEPARTMENTAL EXPEND	1,501,310	113,688	29,043	1,358,579
COST ADJUSTMENTS				
DEDUCTIONS	(113,688)	(113,688)		
ADDITIONS	35,140	35,140		
COST BY FUNCTION	1,422,762	35,140	29,043	1,358,579
REALLOCATE ADMN	0	(35,140)	735	34,405
ALLOCABLE COSTS	1,422,762	0	29,778	1,392,984
DISALLOWED	(1,392,984)			(1,392,984)
NET ALLOCATED	29,778		29,778	0

STATE OF MINNESOTA
MEDIATION SERVICES
DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	31.0	0.10%	28
PROPERTY MGMT	14.0	0.04%	13
INFORMATION MGMT	44.5	0.14%	41
OPERATIONS MGMT	21.0	0.06%	19
MATERIALS MGMT	48.0	0.15%	44
BUILDING CODE	17.0	0.05%	16
BUILDING CONSTRUCTION	21.0	0.06%	19
PLANT MGMT	153.0	0.47%	140
STATE REGISTER & DOCUMENTS	18.0	0.06%	16
MICROGRAPHICS	14.5	0.04%	13
ELECT EQUIP RNTL	0.0	0.00%	0
TELECOMMUNICATIONS	8.0	0.02%	7
MOTOR POOL	15.0	0.05%	14
STATE PRINTER	58.0	0.18%	53
CENTRAL STORES	8.0	0.02%	7
FEDERAL SURPLUS	11.0	0.03%	10
RESOURCE RECOVERY	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
COMPUTER SERVICES	198.0	0.61%	181
ADDRESSING & INSERT	7.0	0.02%	6
MOVERS & DELIVERY	11.0	0.03%	10
CENTRAL MNTNCE REV	6.0	0.02%	5
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	2.0	0.01%	2
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
MGMT ANALYSIS-SP FD	5.0	0.02%	5
IISAC	0.0	0.00%	0
911 EMERGENCY	3.0	0.01%	3
RISK MANAGEMENT	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	403.0	1.24%	368
ANIMAL HEALTH BD	34.0	0.10%	31
ARTS BOARD	12.0	0.04%	11
ATTORNEY GENERAL	100.0	0.31%	91
AUDITOR	94.0	0.29%	86
CAPITOL AREA ARCH PLAN BD	6.0	0.02%	5
CHARITABLE GAMBLING	12.0	0.04%	11
COMMERCE	216.0	0.66%	197
COMMUNICATION IMPAIRED BD	1.0	0.00%	1
COMMUNITY COLLEGE BD	1,924.0	5.90%	1,757
CORRECTIONS	1,822.0	5.59%	1,663
DISABILITY COUNCIL	9.0	0.03%	8
EDUCATION-CENTRAL OFFICE	340.0	1.04%	310
EDUCATION-FARIBAUTL SCHOOLS	201.0	0.62%	184
EDUCATION-VO-TECH	97.0	0.30%	89
EMPLOYEE RELATIONS	26.0	0.08%	24
FINANCE	79.0	0.24%	72
HEALTH	746.0	2.29%	681
HEALTH LIC BDS			
MEDICAL EXAMINERS	16.0	0.05%	15
NURSING	17.0	0.05%	16
PHARMACY	5.0	0.02%	5
DENTISTRY	4.0	0.01%	4
CHIROPRACTORS	3.0	0.01%	3
PSYCHOLOGY	3.0	0.01%	3
OPTOMETRY	1.0	0.00%	1
NURSING HOME ADM	1.0	0.00%	1
SOCIAL WRK & MNTL HLTH	3.0	0.01%	3
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	1.0	0.00%	1

STATE OF MINNESOTA

MEDIATION SERVICES

DETAIL ALLOCATION-STATE AGENCIES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	28.0	0.09%	26
HIGHER ED COORD BD	38.0	0.12%	35
HIGHER ED FAC AUTH	1.0	0.00%	1
HOUSING FINANCE	101.0	0.31%	92
HUMAN RIGHTS	53.0	0.19%	58
HUMAN SERVICES-CENT OFF	803.0	2.46%	733
HUMAN SERVICES-INSTITUTNS	5,980.0	18.33%	5,459
INDIAN AFFAIRS	5.0	0.02%	5
INVESTMENT BOARD	14.0	0.04%	13
IRON RANGE RESOURCES	102.0	0.31%	93
JOBS & TRAINING	1,894.0	5.81%	1,729
LABOR & INDUSTRY	298.0	0.91%	272
LEGISLATIVE AUDIT	0.0	0.00%	0
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	343.0	1.05%	313
MUNICIPAL BOARD	1.0	0.00%	1
NATURAL RESOURCES	2,482.0	7.61%	2,266
NON-HEALTH LIC BDS			
BOXING	2.0	0.01%	2
BARBERS	2.0	0.01%	2
ELECTRICITY	14.0	0.04%	13
ARCHITECTS & ENG	4.0	0.01%	4
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	3.0	0.01%	3
PEACE OFFICERS	0.0	0.00%	0
PLANNING	96.0	0.29%	88
POLLUTION CONTROL	476.0	1.46%	435
PUB EMP RET ASSN	58.0	0.18%	53
PUBLIC SAFETY	1,616.0	4.95%	1,475
PUBLIC SERVICE	125.0	0.38%	114
PUBLIC UTIL COMM	29.0	0.09%	26
RACING COMMISSION	12.0	0.04%	11
REVENUE	1,084.0	3.32%	990
SECRETARY OF STATE	47.0	0.14%	43
STATE RETIREMENT	34.0	0.10%	31
STATE UNIV SYSTEM	3,887.0	11.92%	3,549
TEACHERS RETIREMENT	42.0	0.13%	38
TRADE & ECON DEV	229.0	0.70%	209
TRANSPORTATION	5,025.0	15.41%	4,588
TRANSPORTATION REG BD	4.0	0.01%	4
TREASURER	8.0	0.02%	7
VETERANS AFFAIRS	473.0	1.45%	432
WASTE MGMT BD	58.0	0.18%	53
WRKRS COMP CT OF APPEALS	4.0	0.01%	4
ZOO	181.0	0.55%	165
OTHER	60.0	0.18%	50
TOTAL	32,617.0	100.00%	29,778

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS F.Y. 1988
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT

STATE OF MINNESOTA
MEDIATION SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
ADMINISTRATION		
ADMINISTRATIVE MGMT	28	28
PROPERTY MGMT	13	13
INFORMATION MGMT	41	41
OPERATIONS MGMT	19	19
MATERIALS MGMT	44	44
BUILDING CODE	16	16
BUILDING CONSTRUCTION	19	19
PLANT MGMT	140	140
STATE REGISTER & DOCUMENTS	16	16
MICROGRAPHICS	13	13
ELECT EQUIP RNTL	0	0
TELECOMMUNICATIONS	7	7
MOTOR POOL	14	14
STATE PRINTER	53	53
CENTRAL STORES	7	7
FEDERAL SURPLUS	10	10
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	181	181
ADDRESSING & INSERT	6	6
MOVERS & DELIVERY	10	10
CENTRAL MNTNCE REV	5	5
CAPITOL PARKING	0	0
PROC SUR-LOCAL GOVT	2	2
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	5	5
IISAC	0	0
911 EMERGENCY	3	3
RISK MANAGEMENT	0	0
OTHER	0	0
AGRICULTURE	368	368
ANIMAL HEALTH BD	31	31
ARTS BOARD	11	11
ATTORNEY GENERAL	91	91
AUDITOR	86	86
CAPITOL AREA ARCH PLAN BD	5	5
CHARITABLE GAMBLING	11	11
COMMERCE	197	197
COMMUNICATION IMPAIRED BD	1	1
COMMUNITY COLLEGE BD	1,757	1,757
CORRECTIONS	1,663	1,663
DISABILITY COUNCIL	8	8
EDUCATION-CENTRAL OFFICE	310	310
EDUCATION-FARIBAULT SCHOOLS	184	184
EDUCATION-VO-TECH	89	89
EMPLOYEE RELATIONS	24	24
FINANCE	72	72
HEALTH	681	681
HEALTH LIC BDS		
MEDICAL EXAMINERS	15	15
NURSING	16	16
PHARMACY	5	5
DENTISTRY	4	4
CHIROPRACTORS	3	3
PSYCHOLOGY	3	3
OPTOMETRY	1	1
NURSING HOME ADM	1	1
SOCIAL WRK & MNTL HLTH	3	3
SOCIAL WRK LIC BD	0	0
MARR & FAMILY THERAPY BD	0	0
UNLIC MNTL HLTH PROV BD	0	0
PODIATRY	0	0
VETERINARY MEDICINE	1	1

STATE OF MINNESOTA
MEDIATION SERVICES
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	STATE AGENCIES
HEARING EXAMINER	26	26
HIGHER ED COORD BD	35	35
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	92	92
HUMAN RIGHTS	58	58
HUMAN SERVICES-CENT OFF	733	733
HUMAN SERVICES-INSTITUTNS	5,459	5,459
INDIAN AFFAIRS	5	5
INVESTMENT BOARD	13	13
IRON RANGE RESOURCES	93	93
JOBS & TRAINING	1,729	1,729
LABOR & INDUSTRY	272	272
LEGISLATIVE AUDIT	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	313	313
MUNICIPAL BOARD	1	1
NATURAL RESOURCES	2,266	2,266
NON-HEALTH LIC BDS		
BOXING	2	2
BARBERS	2	2
ELECTRICITY	13	13
ARCHITECTS & ENG	4	4
ABSTRACTORS	0	0
ACCOUNTANCY	3	3
PEACE OFFICERS	0	0
PLANNING	88	88
POLLUTION CONTROL	435	435
PUB EMP RET ASSN	53	53
PUBLIC SAFETY	1,475	1,475
PUBLIC SERVICE	114	114
PUBLIC UTIL COMM	26	26
RACING COMMISSION	11	11
REVENUE	990	990
SECRETARY OF STATE	43	43
STATE RETIREMENT	31	31
STATE UNIV SYSTEM	3,549	3,549
TEACHERS RETIREMENT	38	38
TRADE & ECON DEV	209	209
TRANSPORTATION	4,588	4,588
TRANSPORTATION REG BD	4	4
TREASURER	7	7
VETERANS AFFAIRS	432	432
WASTE MGMT BD	53	53
WRKRS COMP CT OF APPEALS	4	4
ZOO	165	165
OTHER	50	50
TOTAL	29,778	29,778

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 1988. 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 costs are allocated based on actual hours of service for F.Y. 1988.

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

SCHEDULE 13.2
ACTUAL 1988

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988 2,983,544

DEDUCTIONS:

EQUIPMENT	(6,174)	
LEGISLATIVE AUDIT COMMISSION	(10,380)	
TOTAL DEDUCTIONS		(16,554)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	23,625
ADMN-PROPERTY MGMT	446
ADMN-INFORMATION MGMT	8,266
ADMN-OPERATIONS MGMT	1,085
ADMN-MATERIALS MGMT	826
FIN-BUDGET	1,304
FIN-ACCOUNTING	2,391
FIN-OTHER	1,731
EMPLOYEE RELATIONS	9,520

TOTAL ALLOCATED ADDITIONS 49,194

TOTAL TO BE ALLOCATED 3,016,184

SCHEDULE 13.3
ACTUAL 1988

STATE OF MINNESOTA

LEGISLATIVE AUDITOR

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	FINANCE AUDITS	PROGRAM AUDIT	SINGLE AUDIT
WAGES & BENEFITS					
SALARY & WAGES	2,530,074	276,274	1,505,098	547,340	201,362
OTHER EXPENSE & COST					
SERVICES	410,773	410,773			
SUPPLIES	26,143	26,143			
EQUIPMENT	6,174	6,174			
LEG AUDIT COMM	10,380	10,380			
DEPARTMENTAL EXPEND	2,983,544	729,744	1,505,098	547,340	201,362
COST ADJUSTMENTS					
DEDUCTIONS	(16,554)	(16,554)			
ADDITIONS	49,194	49,194			
COST BY FUNCTION	3,016,184	762,384	1,505,098	547,340	201,362
REALLOCATE ADMIN	0	(762,384)	509,123	185,147	68,114
ALLOCABLE COSTS	3,016,184		2,014,221	732,487	269,476
DISALLOWED	0				
NET ALLOCATED	3,016,184		2,014,221	732,487	269,476

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-FINANCE AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	3,461.5	5.67%	114,111
PROPERTY MGMT	0.0	0.00%	0
INFORMATION MGMT	0.0	0.00%	0
OPERATIONS MGMT	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
ELECT EQUIP RNTL	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
COMPUTER SERVICES	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
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	218.5	0.36%	7,203
AGRICULTURE	633.5	1.04%	20,884
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	543.0	0.89%	17,900
ATTORNEY GENERAL	3.0	0.00%	99
AUDITOR	0.0	0.00%	0
CAPITOL AREA ARCH PLAN BD	256.5	0.42%	8,456
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	56.5	0.09%	1,863
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	4,760.0	7.79%	156,317
CORRECTIONS	3,679.0	6.02%	121,281
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,934.0	3.17%	63,756
EDUCATION-FARIBAUTL SCHOOLS	617.5	1.01%	20,356
EDUCATION-VO-TECH	600.0	0.98%	19,779
EMPLOYEE RELATIONS	191.0	0.31%	6,296
FINANCE	782.5	1.28%	25,796
HEALTH	251.5	0.41%	8,291
HEALTH LIC BDS			
MEDICAL EXAMINERS	19.5	0.03%	643
NURSING	14.0	0.02%	462
PHARMACY	14.0	0.02%	462
DENTISTRY	14.0	0.02%	462
CHIROPRACTORS	14.0	0.02%	462
PSYCHOLOGY	14.0	0.02%	462
OPTOMETRY	14.0	0.02%	462
NURSING HOME ADM	14.0	0.02%	462
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	14.0	0.02%	462
VETERINARY MEDICINE	14.0	0.02%	462

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	981.5	1.61%	32,356
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	5.0	0.01%	165
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENT OFF	2,565.5	4.20%	84,574
HUMAN SERVICES-INSTITUTNS	1,887.5	3.09%	62,223
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	3,548.5	5.81%	116,979
IRON RANGE RESOURCES	543.0	0.89%	17,900
JOBS & TRAINING	2,281.0	3.73%	75,195
LABOR & INDUSTRY	393.0	0.64%	12,956
LEGISLATIVE AUDIT	1,380.5	2.26%	45,509
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	635.0	1.04%	20,933
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	1,057.0	1.73%	34,845
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	81.5	0.13%	2,687
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	887.5	1.45%	29,257
POLLUTION CONTROL	162.5	0.27%	5,357
PUB EMP RET ASSN	937.0	1.53%	30,889
PUBLIC SAFETY	1,226.5	2.01%	40,432
PUBLIC SERVICE	606.0	0.99%	19,977
PUBLIC UTIL COMM	456.0	0.75%	15,032
RACING COMMISSION	0.0	0.00%	0
REVENUE	2,642.0	4.32%	87,095
SECRETARY OF STATE	20.0	0.03%	659
STATE RETIREMENT	1,184.0	1.94%	39,031
STATE UNIV SYSTEM	2,408.5	3.94%	79,398
TEACHERS RETIREMENT	891.0	1.46%	29,372
TRADE & ECON DEV	758.0	1.24%	24,988
TRANSPORTATION	2,846.0	4.66%	93,820
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	769.0	1.26%	25,351
VETERANS AFFAIRS	2,296.5	3.76%	75,706
WASTE MGMT BD	36.0	0.06%	1,187
WRKRS COMP CT OF APPEALS	4.5	0.01%	148
ZOO	44.0	0.07%	1,450
OTHER	5,354.0	8.76%	176,494
FINANCE-BUDGET	106.5	0.17%	3,511
FINANCE-ACCOUNTING	1,847.5	3.02%	60,904
FINANCE-OTHER	2,125.0	3.48%	70,052
TOTAL	61,100.5	100.00%	2,014,221

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1988
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-PROGRAM AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	0	0.00%	0
PROPERTY MGMT	0	0.00%	0
INFORMATION MGMT	0	0.00%	0
OPERATIONS MGMT	0	0.00%	0
MATERIALS MGMT	0	0.00%	0
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECT EQUIP RNTL	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
COMPUTER SERVICES	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	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	0	0.00%	0
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	0	0.00%	0
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	300	1.02%	7,503
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	0	0.00%	0
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	100	0.34%	2,501
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	0	0.00%	0
EMPLOYEE RELATIONS	0	0.00%	0
FINANCE	0	0.00%	0
HEALTH	150	0.51%	3,752
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
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-PROGRAM AUDITS

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	0	0.00%	0
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	133	0.45%	3,326
HUMAN RIGHTS	0	0.00%	0
HUMAN SERVICES-CENT OFF	450	1.54%	11,255
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	0	0.00%	0
LABOR & INDUSTRY	200	0.68%	5,002
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	0	0.00%	0
MILITARY AFFAIRS	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	0	0.00%	0
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	0	0.00%	0
POLLUTION CONTROL	0	0.00%	0
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	0	0.00%	0
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	0	0.00%	0
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	0	0.00%	0
TRANSPORTATION	0	0.00%	0
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	27,954	95.45%	699,148
TOTAL	29,287	100.00%	732,487

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1988
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	0.0	0.00%	0
PROPERTY MGMT	0.0	0.00%	0
INFORMATION MGMT	0.0	0.00%	0
OPERATIONS MGMT	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
ELECT EQUIP RNTL	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
COMPUTER SERVICES	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
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
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	2,056.0	25.85%	69,665
CORRECTIONS	0.0	0.00%	0
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	687.5	8.64%	23,295
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	225.0	2.83%	7,624
EMPLOYEE RELATIONS	0.0	0.00%	0
FINANCE	240.0	3.02%	8,132
HEALTH	149.0	1.87%	5,049
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	41.5	0.52%	1,406
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	9.0	0.11%	305
HUMAN SERVICES-CENT OFF	950.0	11.95%	32,189
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	938.5	11.80%	31,800
LABOR & INDUSTRY	120.5	1.52%	4,083
LEGISLATIVE AUDIT	301.0	3.78%	10,199
MEDIATION SVCS	0.0	0.00%	0
MILITARY AFFAIRS	29.0	0.36%	983
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	404.0	5.08%	13,689
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	0.0	0.00%	0
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	75.0	0.94%	2,541
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	1,040.0	13.08%	35,239
TEACHERS RETIREMENT	0.0	0.00%	0
TRADE & ECON DEV	148.0	1.86%	5,015
TRANSPORTATION	322.0	4.05%	10,911
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	217.0	2.73%	7,351
WASTE MGMT BD	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	7,953.0	100.00%	269,476

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1988
SOURCE: DEPUTY LEGISLATIVE AUDITOR

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
ADMINISTRATION				
ADMINISTRATIVE MGMT	114,111	114,111	0	0
PROPERTY MGMT	0	0	0	0
INFORMATION MGMT	0	0	0	0
OPERATIONS MGMT	0	0	0	0
MATERIALS MGMT	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
ELECT EQUIP RNTL	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
COMPUTER SERVICES	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
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	7,203	7,203	0	0
AGRICULTURE	20,884	20,884	0	0
ANIMAL HEALTH BD	0	0	0	0
ARTS BOARD	17,900	17,900	0	0
ATTORNEY GENERAL	99	99	0	0
AUDITOR	0	0	0	0
CAPITOL AREA ARCH PLAN BD	8,456	8,456	0	0
CHARITABLE GAMBLING	0	0	0	0
COMMERCE	9,366	1,863	7,503	0
COMMUNICATION IMPAIRED BD	0	0	0	0
COMMUNITY COLLEGE BD	226,582	156,917	0	69,665
CORRECTIONS	121,281	121,281	0	0
DISABILITY COUNCIL	0	0	0	0
EDUCATION-CENTRAL OFFICE	89,552	63,756	2,501	23,295
EDUCATION-FARIBAULT SCHOOLS	20,356	20,356	0	0
EDUCATION-VO-TECH	27,403	19,779	0	7,624
EMPLOYEE RELATIONS	6,296	6,296	0	0
FINANCE	33,928	25,796	0	8,132
HEALTH	17,092	8,291	3,752	5,049
HEALTH LIC BDS				
MEDICAL EXAMINERS	643	643	0	0
NURSING	462	462	0	0
PHARMACY	462	462	0	0
DENTISTRY	462	462	0	0
CHIROPRACTORS	462	462	0	0
PSYCHOLOGY	462	462	0	0
OPTOMETRY	462	462	0	0
NURSING HOME ADM	462	462	0	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	462	462	0	0
VETERINARY MEDICINE	462	462	0	0

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
HEARING EXAMINER	0	0	0	0
HIGHER ED COORD BD	33,762	32,356	0	1,406
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	3,491	165	3,326	0
HUMAN RIGHTS	305	0	0	305
HUMAN SERVICES-CENT OFF	128,018	84,574	11,255	32,189
HUMAN SERVICES-INSTITUTNS	62,223	62,223	0	0
INDIAN AFFAIRS	0	0	0	0
INVESTMENT BOARD	116,979	116,979	0	0
IRON RANGE RESOURCES	17,900	17,900	0	0
JOBS & TRAINING	106,995	75,195	0	31,800
LABOR & INDUSTRY	22,041	12,956	5,002	4,083
LEGISLATIVE AUDIT	55,708	45,509	0	10,199
MEDIATION SVCS	0	0	0	0
MILITARY AFFAIRS	21,916	20,933	0	983
MUNICIPAL BOARD	0	0	0	0
NATURAL RESOURCES	48,534	34,845	0	13,689
NON-HEALTH LIC BDS				
BOXING	0	0	0	0
BARBERS	0	0	0	0
ELECTRICITY	2,687	2,687	0	0
ARCHITECTS & ENG	0	0	0	0
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	0	0	0	0
PEACE OFFICERS	0	0	0	0
PLANNING	29,257	29,257	0	0
POLLUTION CONTROL	5,357	5,357	0	0
PUB EMP RET ASSN	30,889	30,889	0	0
PUBLIC SAFETY	42,973	40,432	0	2,541
PUBLIC SERVICE	19,977	19,977	0	0
PUBLIC UTIL COMM	15,032	15,032	0	0
RACING COMMISSION	0	0	0	0
REVENUE	87,095	87,095	0	0
SECRETARY OF STATE	659	659	0	0
STATE RETIREMENT	39,031	39,031	0	0
STATE UNIV SYSTEM	114,637	79,398	0	35,239
TEACHERS RETIREMENT	29,372	29,372	0	0
TRADE & ECON DEV	30,003	24,988	0	5,015
TRANSPORTATION	104,731	93,820	0	10,911
TRANSPORTATION REG BD	0	0	0	0
TREASURER	25,351	25,351	0	0
VETERANS AFFAIRS	83,057	75,706	0	7,351
WASTE MGMT BD	1,187	1,187	0	0
WRKRS COMP CT OF APPEALS	148	148	0	0
ZOO	1,450	1,450	0	0
OTHER	875,642	176,494	699,148	0
FINANCE-BUDGET	3,511	3,511	0	0
FINANCE-ACCOUNTING	60,904	60,904	0	0
FINANCE-OTHER	70,052	70,052	0	0
TOTAL	3,016,184	2,014,221	732,487	269,476

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
ACTUAL 1988

STATE OF MINNESOTA

TREASURER

COSTS TO BE ALLOCATED

ACTUAL COSTS F.Y. 1988		530,450
DEDUCTIONS:		
EQUIPMENT	(9,108)	
TOTAL DEDUCTIONS		(9,108)
ALLOCATED ADDITIONS:		
EQUIPMENT USE CHARGE	16,441	
ADMN-PROPERTY MGMT	446	
ADMN-INFORMATION MGMT	4,964	
ADMN-OPERATIONS MGMT	220	
ADMN-MATERIALS MGMT	1,323	
FIN-BUDGET	1,025	
FIN-ACCOUNTING	2,874	
FIN-OTHER	477	
EMPLOYEE RELATIONS	1,697	
MEDIATION SERVICES	7	
LEGISLATIVE AUDIT	25,351	
TOTAL ALLOCATED ADDITIONS		54,825
TOTAL TO BE ALLOCATED		576,167

SCHEDULE 14.3
ACTUAL 1988

STATE OF MINNESOTA

TREASURER

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMN	TREASURY	GENERAL GOV'T
WAGES & BENEFITS				
SALARY & WAGES	435,526		190,333	245,193
OTHER EXPENSE & COST				
SERVICES	75,243		15,494	59,749
SUPPLIES	10,573		0	10,573
EQUIPMENT	9,108	9,108		
DEPARTMENTAL EXPEND	530,450	9,108	205,827	315,515
COST ADJUSTMENTS				
DEDUCTIONS	(9,108)	(9,108)		
ADDITIONS	54,825	54,825		
COST BY FUNCTION	576,167	54,825	205,827	315,515
REALLOCATE ADMN	0	(54,825)	21,645	33,180
ALLOCABLE COSTS	576,167		227,472	348,695
DISALLOWED	(348,695)			(348,695)
NET ALLOCATED	227,472		227,472	

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	2,706	0.04%	99
PROPERTY MGMT	979	0.01%	32
INFORMATION MGMT	2,818	0.05%	103
OPERATIONS MGMT	14,049	0.23%	514
MATERIALS MGMT	1,471	0.02%	54
BUILDING CODE	1,323	0.02%	48
BUILDING CONSTRUCTION	5,251	0.08%	192
PLANT MGMT	9,137	0.15%	334
STATE REGISTER & DOCUMENTS	4,707	0.08%	172
MICROGRAPHICS	1,713	0.03%	63
ELECT EQUIP RNTL	1,674	0.03%	61
TELECOMMUNICATIONS	19,297	0.31%	706
MOTOR POOL	23,453	0.38%	858
STATE PRINTER	14,846	0.24%	543
CENTRAL STORES	20,001	0.32%	732
FEDERAL SURPLUS	1,691	0.03%	62
RESOURCE RECOVERY	420	0.01%	15
COMMUTER VANS	542	0.01%	20
COMPUTER SERVICES	11,236	0.18%	411
ADDRESSING & INSERT	768	0.01%	28
MOVERS & DELIVERY	1,102	0.02%	40
CENTRAL MNTNCE REV	1,797	0.03%	66
CAPITOL PARKING	2,125	0.03%	78
PROC SUR-LOCAL GOVT	5	0.00%	0
RECORDS MGMT-LOCAL GOVT	98	0.00%	4
MGMT ANALYSIS-SP FD	258	0.00%	9
IISAC	34	0.00%	1
911 EMERGENCY	3,774	0.06%	138
RISK MANAGEMENT	595	0.01%	22
OTHER	2,277	0.04%	83
AGRICULTURE	43,135	0.69%	1,578
ANIMAL HEALTH BD	2,215	0.04%	81
ARTS BOARD	3,091	0.05%	113
ATTORNEY GENERAL	21,844	0.35%	799
AUDITOR	4,773	0.08%	175
CAPITOL AREA ARCH PLAN BD	915	0.01%	33
CHARITABLE GAMBLING	1,871	0.03%	68
COMMERCE	43,606	0.70%	1,595
COMMUNICATION IMPAIRED BD	405	0.01%	15
COMMUNITY COLLEGE BD	126,050	2.03%	4,612
CORRECTIONS	116,354	1.87%	4,257
DISABILITY COUNCIL	1,214	0.02%	44
EDUCATION-CENTRAL OFFICE	122,121	1.96%	4,468
EDUCATION-FARIBAUTL SCHOOLS	6,157	0.10%	225
EDUCATION-VO-TECH	24,821	0.40%	908
EMPLOYEE RELATIONS	63,701	1.02%	2,331
FINANCE	30,598	0.49%	1,120
HEALTH	69,035	1.11%	2,526
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.05%	122
NURSING	3,174	0.05%	116
PHARMACY	1,664	0.03%	61
DENTISTRY	1,967	0.03%	72
CHIROPRACTORS	979	0.02%	36
PSYCHOLOGY	1,047	0.02%	38
OPTOMETRY	472	0.01%	17
NURSING HOME ADM	641	0.01%	23
SOCIAL WRK & MNTL HLTH	183	0.00%	7
SOCIAL WRK LIC BD	119	0.00%	4
MARR & FAMILY THERAPY BD	254	0.00%	9
UNLIC MNTL HLTH PROV BD	202	0.00%	7
PODIATRY	237	0.00%	9
VETERINARY MEDICINE	612	0.01%	22

STATE OF MINNESOTA

TREASURER

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.10%	233
HIGHER ED COORD BD	124,902	2.01%	4,570
HIGHER ED FAC AUTH	29	0.00%	1
HOUSING FINANCE	10,887	0.18%	398
HUMAN RIGHTS	2,479	0.04%	91
HUMAN SERVICES-CENT OFF	305,036	4.91%	11,160
HUMAN SERVICES-INSTITUTNS	94,077	1.51%	3,442
INDIAN AFFAIRS	1,117	0.02%	41
INVESTMENT BOARD	2,769	0.04%	101
IRON RANGE RESOURCES	18,269	0.29%	668
JOBS & TRAINING	240,023	3.86%	8,782
LABOR & INDUSTRY	49,107	0.79%	1,797
LEGISLATIVE AUDIT	1,804	0.03%	66
MEDIATION SVCS	1,712	0.03%	63
MILITARY AFFAIRS	16,831	0.27%	616
MUNICIPAL BOARD	812	0.01%	30
NATURAL RESOURCES	272,775	4.39%	9,980
NON-HEALTH LIC BDS			
BOXING	433	0.01%	16
BARBERS	1,191	0.02%	44
ELECTRICITY	4,133	0.07%	151
ARCHITECTS & ENG	2,356	0.04%	86
ABSTRACTORS	127	0.00%	5
ACCOUNTANCY	2,148	0.03%	79
PEACE OFFICERS	1,998	0.03%	73
PLANNING	10,400	0.17%	381
POLLUTION CONTROL	30,091	0.48%	1,101
PUB EMP RET ASSN	224,030	3.60%	8,197
PUBLIC SAFETY	443,158	7.13%	16,214
PUBLIC SERVICE	11,164	0.18%	408
PUBLIC UTIL COMM	1,709	0.03%	63
RACING COMMISSION	3,184	0.05%	116
REVENUE	2,601,039	41.84%	95,165
SECRETARY OF STATE	12,581	0.20%	460
STATE RETIREMENT	186,007	2.99%	6,306
STATE UNIV SYSTEM	145,927	2.35%	5,339
TEACHERS RETIREMENT	142,029	2.28%	5,196
TRADE & ECON DEV	31,103	0.50%	1,138
TRANSPORTATION	218,272	3.51%	7,386
TRANSPORTATION REG BD	370	0.01%	14
TREASURER	2,168	0.03%	79
VETERANS AFFAIRS	23,999	0.39%	878
WASTE MGMT BD	3,804	0.06%	139
WRKRS COMP CT OF APPEALS	735	0.01%	27
ZOO	22,225	0.36%	813
OTHER	95,007	1.53%	3,480
TOTAL	6,217,219	100.00%	227,472

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT AND WARRANT LOG

STATE OF MINNESOTA

TREASURER

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
ADMINISTRATIVE MGMT	99	99
PROPERTY MGMT	32	32
INFORMATION MGMT	103	103
OPERATIONS MGMT	514	514
MATERIALS MGMT	54	54
BUILDING CODE	48	48
BUILDING CONSTRUCTION	192	192
PLANT MGMT	334	334
STATE REGISTER & DOCUMENTS	172	172
MICROGRAPHICS	63	63
ELECT EQUIP RNTL	61	61
TELECOMMUNICATIONS	706	706
MOTOR POOL	858	858
STATE PRINTER	543	543
CENTRAL STORES	732	732
FEDERAL SURPLUS	62	62
RESOURCE RECOVERY	15	15
COMMUTER VANS	20	20
COMPUTER SERVICES	411	411
ADDRESSING & INSERT	28	28
MOVERS & DELIVERY	40	40
CENTRAL MNTNCE REV	66	66
CAPITOL PARKING	78	78
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	4	4
MGMT ANALYSIS-SP FD	9	9
IISAC	1	1
911 EMERGENCY	138	138
RISK MANAGEMENT	22	22
OTHER	83	83
AGRICULTURE	1,578	1,578
ANIMAL HEALTH BD	81	81
ARTS BOARD	113	113
ATTORNEY GENERAL	799	799
AUDITOR	175	175
CAPITOL AREA ARCH PLAN BD	33	33
CHARITABLE GAMBLING	68	68
COMMERCE	1,595	1,595
COMMUNICATION IMPAIRED BD	15	15
COMMUNITY COLLEGE BD	4,612	4,612
CORRECTIONS	4,257	4,257
DISABILITY COUNCIL	44	44
EDUCATION-CENTRAL OFFICE	4,468	4,468
EDUCATION-FARIBAUTL SCHOOLS	225	225
EDUCATION-VO-TECH	908	908
EMPLOYEE RELATIONS	2,331	2,331
FINANCE	1,120	1,120
HEALTH	2,526	2,526
HEALTH LIC BDS		
MEDICAL EXAMINERS	122	122
NURSING	116	116
PHARMACY	61	61
DENTISTRY	72	72
CHIROPRACTORS	36	36
PSYCHOLOGY	38	38
OPTOMETRY	17	17
NURSING HOME ADM	23	23
SOCIAL WRK & MNTL HLTH	7	7
SOCIAL WRK LIC BD	4	4
MARR & FAMILY THERAPY BD	9	9
UNLIC MNTL HLTH PROV BD	7	7
PODIATRY	9	9
VETERINARY MEDICINE	22	22

STATE OF MINNESOTA
TREASURER
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
HEARING EXAMINER	233	233
HIGHER ED COORD BD	4,570	4,570
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	398	398
HUMAN RIGHTS	91	91
HUMAN SERVICES-CENT OFF	11,160	11,160
HUMAN SERVICES-INSTITUTNS	3,442	3,442
INDIAN AFFAIRS	41	41
INVESTMENT BOARD	101	101
IRON RANGE RESOURCES	668	668
JOBS & TRAINING	8,782	8,782
LABOR & INDUSTRY	1,797	1,797
LEGISLATIVE AUDIT	66	66
MEDIATION SVCS	63	63
MILITARY AFFAIRS	616	616
MUNICIPAL BOARD	30	30
NATURAL RESOURCES	9,980	9,980
NON-HEALTH LIC BDS		
BOXING	16	16
BARBERS	44	44
ELECTRICITY	151	151
ARCHITECTS & ENG	86	86
ABSTRACTORS	5	5
ACCOUNTANCY	79	79
PEACE OFFICERS	73	73
PLANNING	381	381
POLLUTION CONTROL	1,101	1,101
PUB EMP RET ASSN	8,197	8,197
PUBLIC SAFETY	16,214	16,214
PUBLIC SERVICE	408	408
PUBLIC UTIL COMM	63	63
RACING COMMISSION	116	116
REVENUE	95,165	95,165
SECRETARY OF STATE	460	460
STATE RETIREMENT	6,806	6,806
STATE UNIV SYSTEM	5,339	5,339
TEACHERS RETIREMENT	5,196	5,196
TRADE & ECON DEV	1,138	1,138
TRANSPORTATION	7,986	7,986
TRANSPORTATION REG BD	14	14
TREASURER	79	79
VETERANS AFFAIRS	878	878
WASTE MGMT BD	139	139
WRKRS COMP CT OF APPEALS	27	27
ZOO	813	813
OTHER	3,480	3,480
TOTAL	227,472	227,472

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. 1988 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
ACTUAL 1988

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988 17,835,361

DEDUCTIONS:

EQUIPMENT	(519,511)	
BUILDING CONSTRUCTION	(892)	
CLAIMS	(214,941)	
SPECIAL CONTINGENT	(44,923)	
TOTAL DEDUCTIONS		(780,267)

ALLOCATED ADDITIONS:

EQUIPMENT USE CHARGE	96,378	
ADMN-PROPERTY MGMT	5,794	
ADMN-INFORMATION MGMT	39,183	
ADMN-OPERATIONS MGMT	7,295	
ADMN-MATERIALS MGMT	20,827	
FIN-BUDGET	13,538	
FIN-ACCOUNTING	28,955	
FIN-OTHER	10,299	
EMPLOYEE RELATIONS	49,602	
MEDIATION SERVICES	91	
LEGISLATIVE AUDIT	99	
TREASURER	799	

TOTAL ALLOCATED ADDITIONS 272,860

TOTAL TO BE ALLOCATED 17,327,954

SCHEDULE 15.3
ACTUAL 1988

STATE OF MINNESOTA

ATTORNEY GENERAL-GENERAL SUPPORT

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

	TOTAL	GENERAL ADMIN	LEGAL SERVICES	HEALTH BOARDS	OTHER
WAGES & BENEFITS					
SALARY & WAGES	14,524,698	1,106,574	9,306,959	738,470	3,372,695
OTHER EXPENSE & COST					
SERVICES	2,185,908	682,679	1,143,475	63,305	296,444
SUPPLIES	344,493	184,039	133,678	4,602	22,174
EQUIPMENT	519,511	519,511			
BLDG CONST	892	892			
CLAIMS	214,941	214,941			
SPECIAL CONTINGENT	44,923	44,923			
DEPARTMENTAL EXPEND	17,835,361	2,753,559	10,584,112	806,377	3,691,313
COST ADJUSTMENTS					
DEDUCTIONS	(780,267)	(780,267)			
ADDITIONS	272,860	272,860			
COST BY FUNCTION	17,327,954	2,246,152	10,584,112	806,377	3,691,313
REALLOCATE ADMIN	0	(2,246,152)	1,576,304	120,095	549,753
ALLOCABLE COSTS	17,327,954		12,160,416	926,472	4,241,066
DISALLOWED	(5,167,538)			(926,472)	(4,241,066)
NET ALLOCATED	12,160,416		12,160,416	0	0

SCHEDULE 15.4
ACTUAL 1988

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DETAIL ALLOCATION - LEGAL SERVICES

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATION PERCENT	GROSS ALLOCATION	DIRECT BILLED	NET ALLOCATION
ADMIN-ADMINISTRATIVE MGMT	6,360	1.18%	143,437		143,437
ATTORNEY GENERAL	283,193	52.52%	6,386,826		6,386,826
EMPLOYEE RELATIONS	990	0.18%	22,327		22,327
FINANCE	713	0.13%	16,080		16,080
LEGISLATIVE AUDITOR	1	0.00%	23		23
MEDIATION SERVICES	120	0.02%	2,706	(2,405)	301
TREASURER	260	0.05%	5,864		5,864
OTHER	247,558	45.91%	5,583,153	(4,483,324)	1,099,829
TOTAL	539,195	100.00%	12,160,416	(4,485,729)	7,674,687

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO
CENTRAL SERVICE AGENCIES F.Y. 1988

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 15.3
ACTUAL 1988

STATE OF MINNESOTA

ATTORNEY GENERAL - GENERAL SPT

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	LEGAL SERVICES
ADMIN-ADMINISTRATIVE MGMT	143,437	143,437
ATTORNEY GENERAL	6,386,826	6,386,826
EMPLOYEE RELATIONS	22,327	22,327
FINANCE	16,080	16,080
LEGISLATIVE AUDITOR	23	23
MEDIATION SERVICES	301	301
TREASURER	5,864	5,864
OTHER	1,099,829	1,099,829
TOTAL	7,674,687	7,674,687

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.

The State Auditor requires organization-wide audits of subrecipients receiving federal funds from state agencies.

Costs are allocated based on federal cash receipts during fiscal year 1988.

Ref.: A-102, Attachment P.

SCHEDULE 16.2
ACTUAL 1988

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

EXPENDITURES-ACTUAL F.Y. 1988		77,142
DEDUCTIONS:		
EQUIPMENT	(4,621)	
TOTAL DEDUCTIONS		(4,621)
ALLOCATED ADDITIONS:		
TOTAL ALLOCATED ADDITIONS		0
TOTAL TO BE ALLOCATED		72,521

SCHEDULE 16.3
ACTUAL 1988

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	72,402		72,402
SUPPLIES	119		119
EQUIPMENT	4,621	4,621	
DEPARTMENTAL EXPENDITURES	77,142	4,621	72,521
COST ADJUSTMENTS			
DEDUCTIONS		(4,621)	
ADDITIONS			
COST BY FUNCTION	72,521	0	72,521
ALLOCABLE COSTS	72,521		72,521
DISALLOWED			
NET ALLOCATED	72,521		72,521

STATE OF MINNESOTA

STATE AUDITOR

DETAIL ALLOCATION-SINGLE AUDIT

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
ADMINISTRATIVE MGMT	0	0.00%	0
PROPERTY MGMT	0	0.00%	0
INFORMATION MGMT	0	0.00%	0
OPERATIONS MGMT	0	0.00%	0
MATERIALS MGMT	0	0.00%	0
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	153,957	0.01%	6
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECT EQUIP RNTL	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
COMPUTER SERVICES	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	2,671	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	793,654	0.04%	31
ANIMAL HEALTH BD	102,514	0.01%	4
ARTS BOARD	569,989	0.03%	22
ATTORNEY GENERAL	470,775	0.03%	18
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
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	3,818,314	0.20%	147
CORRECTIONS	1,746,611	0.09%	67
DISABILITY COUNCIL	1,000	0.00%	0
EDUCATION-CENTRAL OFFICE	148,482,709	7.90%	5,729
EDUCATION-FARIBAULT SCHOOLS	63,629	0.00%	2
EDUCATION-VO-TECH	17,852,718	0.95%	689
EMPLOYEE RELATIONS	0	0.00%	0
FINANCE	0	0.00%	0
HEALTH	44,002,707	2.34%	1,698
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	2,064,745	0.11%	30
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	59,080,146	3.14%	2,280
HUMAN RIGHTS	362,609	0.02%	14
HUMAN SERVICES-CENT OFF	1,003,384,629	53.39%	38,717
HUMAN SERVICES-INSTITUTNS	229,984	0.01%	9
INDIAN AFFAIRS	50,000	0.00%	2
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	206,250	0.01%	8
JOBS & TRAINING	208,850,595	11.11%	8,059
LABOR & INDUSTRY	2,311,113	0.12%	89
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	11,477	0.00%	0
MILITARY AFFAIRS	9,037,387	0.48%	349
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	14,227,651	0.76%	549
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	780	0.00%	0
PLANNING	7,499,851	0.40%	289
POLLUTION CONTROL	11,987,266	0.64%	463
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	14,704,143	0.78%	567
PUBLIC SERVICE	3,263,042	0.17%	126
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	4,223,100	0.22%	163
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	15,585,172	0.83%	601
TRANSPORTATION	296,890,079	15.80%	11,456
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	2,459,330	0.13%	95
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	4,364,858	0.26%	192
TOTAL	1,879,455,355	100.00%	72,521

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1988
SOURCE: COMPUTER REPORT (FINU 8603)

STATE OF MINNESOTA

STATE AUDITOR

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	SINGLE AUDIT
ADMINISTRATION		
ADMINISTRATIVE MGMT	0	0
PROPERTY MGMT	0	0
INFORMATION MGMT	0	0
OPERATIONS MGMT	0	0
MATERIALS MGMT	0	0
BUILDING CODE	0	0
BUILDING CONSTRUCTION	6	6
PLANT MGMT	0	0
STATE REGISTER & DOCUMENTS	0	0
MICROGRAPHICS	0	0
ELECT EQUIP RNTL	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
COMPUTER SERVICES	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
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	4	4
ARTS BOARD	22	22
ATTORNEY GENERAL	18	18
AUDITOR	0	0
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	0	0
COMMERCE	0	0
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	147	147
CORRECTIONS	67	67
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	5,729	5,729
EDUCATION-FARIBAUT SCHOOLS	2	2
EDUCATION-VO-TECH	689	689
EMPLOYEE RELATIONS	0	0
FINANCE	0	0
HEALTH	1,698	1,698
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	80	80
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	2,280	2,280
HUMAN RIGHTS	14	14
HUMAN SERVICES-CENT OFF	38,717	38,717
HUMAN SERVICES-INSTITUTNS	9	9
INDIAN AFFAIRS	2	2
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	8	8
JOBS & TRAINING	8,059	8,059
LABOR & INDUSTRY	89	89
LEGISLATIVE AUDIT	0	0
MEDIATION SVCS	0	0
MILITARY AFFAIRS	349	349
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	549	549
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	289	289
POLLUTION CONTROL	463	463
PUB EMP RET ASSN	0	0
PUBLIC SAFETY	567	567
PUBLIC SERVICE	126	126
PUBLIC UTIL COMM	0	0
RACING COMMISSION	0	0
REVENUE	0	0
SECRETARY OF STATE	0	0
STATE RETIREMENT	0	0
STATE UNIV SYSTEM	163	163
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	601	601
TRANSPORTATION	11,456	11,456
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	95	95
WASTE MGMT BD	0	0
WRKRS COMP CT OF APPEALS	0	0
ZOO	0	0
OTHER	192	192
TOTAL	72,521	72,521

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
ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	74,546
PROPERTY MANAGEMENT	3,565
INFORMATION MANAGEMENT	4,842
OPERATIONS MANAGEMENT	1,073
MATERIALS MANAGEMENT	2,864

FINANCE

BUDGET	3,116
ACCOUNTING	3,587
OTHER	1,303

EMPLOYEE RELATIONS

6,526

MEDIATION SERVICES

28

LEGISLATIVE AUDIT

114,111

TREASURER

99

ATTORNEY GENERAL

143,437

ISB CREDIT

(834)

TOTAL ALLOCATED ADDITIONS

358,263

TOTAL TO BE ALLOCATED

358,263

SCHEDULE 17.3
ACTUAL 1988

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	358,263	0	164,875	97,388	94,681	1,319
COST BY FUNCTION	358,263	0	164,875	97,388	94,681	1,319
ALLOCABLE COSTS	358,263	0	164,875	97,388	94,681	1,319
DISALLOWED	(96,000)				(94,681)	(1,319)
NET ALLOCATION	262,263	0	164,875	97,388	0	0

SCHEDULE 17.4
ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-COMMR & PERSONNEL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	GROSS ALLOCATED
PROPERTY MGMT	30.96	4.34%	7,159
INFORMATION MGMT	35.97	5.04%	8,317
OPERATIONS MGMT	22.84	3.20%	5,281
MATERIALS MGMT	49.49	6.94%	11,443
BUILDING CODE	15.41	2.16%	3,563
BUILDING CONSTRUCTN	4.08	0.57%	943
PLANT MANAGEMENT	157.90	22.14%	36,511
STATE REGISTER & DOC	18.26	2.56%	4,222
MICROGRAPHICS	13.57	1.90%	3,138
ELECT EQUIP RNTL	2.13	0.30%	493
TELECOMMUNICATIONS	7.16	1.00%	1,656
MOTOR POOL	15.65	2.19%	3,619
STATE PRINTER	51.96	7.29%	12,015
CENTRAL STORES	11.83	1.66%	2,735
FEDERAL SURPLUS	6.75	0.95%	1,561
RESOURCE RECOVERY	2.00	0.28%	462
COMMUTER VANS	0.63	0.09%	146
COMPUTER SVCS	232.05	32.54%	53,657
ADDRESSING & INSERT	7.03	0.99%	1,626
MOVERS & DELIVERY	9.78	1.37%	2,261
CENT MNTNCE REV	5.27	0.74%	1,219
CAPITOL PARKING	1.60	0.22%	370
PRDC SUR-LOCAL GOVT	1.00	0.14%	231
RCRDS MGT-LDC GOVT	0.50	0.07%	116
MGMT ANAL-SP FD	4.57	0.64%	1,057
IISAC	0.16	0.02%	37
911 EMERGENCY	3.00	0.42%	694
RISK MANAGEMENT	0.00	0.00%	0
OTHER	1.49	0.21%	343
SUB-TOTAL	713.04	100.00%	164,875
DIRECT BILLED			
TOTAL	713.04	100.00%	164,875

ALLOCATION BASIS: F.Y. 1988 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 17.5
ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DETAIL ALLOCATION-FISCAL

USER DEPARTMENT	ALLOCATION UNITS (A)	ALLOCATED PERCENT	ACTUAL ALLOCATED
PROPERTY MGMT	879	2.75%	1,118
INFORMATION MGMT	2,818	8.81%	3,565
OPERATIONS MGMT	14,049	43.93%	17,873
MATERIALS MGMT	1,471	4.60%	1,871
BUILDING CODE	1,323	4.14%	1,683
BUILDING CONSTRUCTION	5,251	16.42%	6,680
OTHER	6,192	19.35%	7,879
TOTAL	31,983	100.00%	40,689
PLANT MANAGEMENT	9,137	7.66%	4,343
STATE REG & DOC	4,707	3.95%	2,238
MICROGRAPHICS	1,713	1.44%	814
ELECT EQUIP RNTL	1,674	1.40%	796
TELECOMMUNICATIONS	19,297	16.18%	9,173
MOTOR POOL	23,453	19.66%	11,149
STATE PRINTER	14,846	12.45%	7,057
CENTRAL STORES	20,001	16.77%	9,508
FEDERAL SURPLUS	1,691	1.42%	804
RESOURCE RECOVERY	420	0.35%	200
COMMUTER VANS	542	0.45%	258
COMPUTER SVCS	11,236	9.42%	5,341
ADDRESSING & INSERT	768	0.64%	365
MOVERS & DELIVERY	1,102	0.92%	524
CENT MNTNCE REV	1,797	1.51%	854
CAPITOL PARKING	2,125	1.78%	1,010
PROC SUR-LOCAL GOVT	5	0.00%	2
RODS MGT-LOC GOVT	98	0.08%	47
MGMT ANAL-SP FD	258	0.22%	123
IISAC	34	0.03%	16
911 EMERGENCY	3,774	3.16%	1,794
RISK MANAGEMENT	595	0.50%	283
TOTAL	119,273	100.00%	56,699
GRAND TOTAL	151,256		97,388

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

SCHEDULE 17.6

ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-ADMINISTRATIVE MANAGEMENT

SECOND ALLOCATION

DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	COMMST & PERSONNEL	FISCAL
ADMINISTRATION			
PROPERTY MGMT	8,277	7,159	1,118
INFORMATION MGMT	11,902	8,317	3,585
OPERATIONS MGMT	23,154	5,281	17,873
MATERIALS MGMT	13,314	11,443	1,871
BUILDING CODE	5,246	3,563	1,683
BUILDING CONSTRUCTION	7,623	943	6,680
PLANT MGMT	40,854	36,511	4,343
STATE REGISTER & DOCUMENTS	6,460	4,222	2,238
MICROGRAPHICS	3,952	3,138	814
ELECT EQUIP RNTL	1,289	493	796
TELECOMMUNICATIONS	10,829	1,656	9,173
MOTOR POOL	14,768	3,619	11,149
STATE PRINTER	19,072	12,015	7,057
CENTRAL STORES	12,243	2,735	9,508
FEDERAL SURPLUS	2,365	1,561	804
RESOURCE RECOVERY	662	462	200
COMMUTER VANS	404	146	258
COMPUTER SVCS	58,998	53,657	5,341
ADDRESSING & INSERT	1,991	1,626	365
MOVERS & DELIVERY	2,785	2,261	524
CENTRAL MNTNCE REV	2,073	1,219	854
CAPITOL PARKING	1,380	370	1,010
PROC SUR-LOCAL GOVT	233	231	2
RECORDS MGMT-LOCAL GOVT	163	116	47
MGMT ANALYSIS-SP FD	1,180	1,057	123
IISAC	53	37	16
911 EMERGENCY	2,488	694	1,794
RISK MANAGEMENT	283	0	283
OTHER	8,222	343	7,879
TOTAL	262,263	164,875	97,388

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
ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL 1988

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	8,277
PROPERTY MANAGEMENT	1,337
INFORMATION MANAGEMENT	1,531
OPERATIONS MANAGEMENT	573
MATERIALS MANAGEMENT	1,314

FINANCE

BUDGET	672
ACCOUNTING	1,165
OTHER	436
EMPLOYEE RELATIONS	4,378
MEDIATION SERVICES	13
TREASURER	32
STATE AUDITOR-SINGLE AUDIT	0
ISB CREDIT	(118)

TOTAL ALLOCATED ADDITIONS	19,610
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TOTAL TO BE ALLOCATED	19,610
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SCHEDULE 18.3
ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-PROPERTY MANAGEMENT

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	LEASING	OTHER
ALLOCATED ADDITIONS	19,610	4,933	14,677
COST BY FUNCTION	19,610	4,933	14,677
ALLOCABLE COSTS	19,610	4,933	14,677
DISALLOWED	(14,677)		(14,677)
NET ALLOCATION	4,933	4,933	0

SCHEDULE 18.4
ACTUAL 1988

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
INFORMATION MGMT	3	0.37%	18
OPERATIONS MGMT	5	0.62%	31
MATERIALS MGMT	6	0.75%	37
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	1	0.12%	6
PLANT MGMT	27	3.37%	166
STATE REGISTER & DOCUMENTS	1	0.12%	6
MICROGRAPHICS	2	0.25%	12
ELECT EQUIP RMTL	1	0.12%	6
TELECOMMUNICATIONS	1	0.12%	6
MOTOR POOL	1	0.12%	6
STATE PRINTER	3	0.37%	18
CENTRAL STORES	1	0.12%	6
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	6	0.75%	37
ADDRESSING & INSERT	1	0.12%	6
MOVERS & DELIVERY	1	0.12%	6
CENTRAL MNTNCE REV	1	0.12%	6
CAPITOL PARKING	0	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	1	0.12%	6
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	1	0.12%	6
OTHER	1	0.12%	6
AGRICULTURE	22	2.74%	135
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	13	1.62%	80
AUDITOR	2	0.25%	12
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	1	0.12%	6
COMMERCE	2	0.25%	12
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	17	2.12%	105
CORRECTIONS	39	4.86%	240
DISABILITY COUNCIL	9	1.12%	55
EDUCATION-CENTRAL OFFICE	14	1.75%	86
EDUCATION-FARIBAULT SCHOOLS	5	0.62%	31
EDUCATION-VO-TECH	1	0.12%	6
EMPLOYEE RELATIONS	4	0.50%	25
FINANCE	4	0.50%	25
HEALTH	11	1.37%	68
HEALTH LIC BDS			
MEDICAL EXAMINERS	3	0.37%	18
NURSING	0	0.00%	0
PHARMACY	0	0.00%	0
DENTISTRY	1	0.12%	6
CHIROPRACTORS	1	0.12%	6
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	1	0.12%	6
UNLIC MNTL HLTH PROV BD	1	0.12%	6
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	1	0.12%	6

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	4	0.50%	25
HIGHER ED COORD BD	3	0.37%	18
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	3	0.37%	18
HUMAN RIGHTS	7	0.87%	43
HUMAN SERVICES-CENT OFF	63	7.86%	388
HUMAN SERVICES-INSTITUTNS	8	1.00%	49
INDIAN AFFAIRS	3	0.37%	18
INVESTMENT BOARD	1	0.12%	6
IRON RANGE RESOURCES	2	0.25%	12
JOBS & TRAINING	92	11.47%	566
LABOR & INDUSTRY	16	2.00%	98
LEGISLATIVE AUDIT	1	0.12%	6
MEDIATION SVCS	4	0.50%	25
MILITARY AFFAIRS	2	0.25%	12
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	49	6.11%	301
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	0	0.00%	0
ELECTRICITY	2	0.25%	12
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	0	0.00%	0
PEACE OFFICERS	0	0.00%	0
PLANNING	9	1.12%	55
POLLUTION CONTROL	10	1.25%	62
PUB EMP RET ASSN	2	0.25%	12
PUBLIC SAFETY	108	13.47%	664
PUBLIC SERVICE	1	0.12%	6
PUBLIC UTIL COMM	2	0.25%	12
RACING COMMISSION	1	0.12%	6
REVENUE	30	3.74%	185
SECRETARY OF STATE	4	0.50%	25
STATE RETIREMENT	1	0.12%	6
STATE UNIV SYSTEM	41	5.11%	252
TEACHERS RETIREMENT	2	0.25%	12
TRADE & ECON DEV	19	2.37%	117
TRANSPORTATION	35	4.36%	215
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	1	0.12%	6
VETERANS AFFAIRS	3	0.37%	18
WASTE MGMT BD	3	0.37%	18
WRKRS COMP CT OF APPEALS	4	0.50%	25
ZOO	8	1.00%	49
OTHER	42	5.24%	266
TOTAL	802	100.00%	4,933

ALLOCATION BASIS: NUMBER OF LEASES PROCESSED F.Y. 1988
SOURCE: REAL ESTATE UNIT RECORDS

SCHEDULE 18.5
ACTUAL 1988

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

USER DEPARTMENT	TOTAL	LEASING
ADMINISTRATION		
INFORMATION MGMT	18	18
OPERATIONS MGMT	31	31
MATERIALS MGMT	37	37
BUILDING CODE	0	0
BUILDING CONSTRUCTION	6	6
PLANT MGMT	166	166
STATE REGISTER & DOCUMENTS	6	6
MICROGRAPHICS	12	12
ELECT EQUIP RNTL	6	6
TELECOMMUNICATIONS	6	6
MOTOR POOL	6	6
STATE PRINTER	18	18
CENTRAL STORES	6	6
FEDERAL SURPLUS	0	0
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	37	37
ADDRESSING & INSERT	6	6
MOVERS & DELIVERY	6	6
CENTRAL MNTNCE REV	6	6
CAPITOL PARKING	0	0
PROC SUB-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	6	6
IISAC	0	0
911 EMERGENCY	0	0
RISK MANAGEMENT	6	6
OTHER	6	6
AGRICULTURE	135	135
ANIMAL HEALTH BD	0	0
ARTS BOARD	0	0
ATTORNEY GENERAL	80	80
AUDITOR	12	12
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	6	6
COMMERCE	12	12
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	105	105
CORRECTIONS	240	240
DISABILITY COUNCIL	55	55
EDUCATION-CENTRAL OFFICE	86	86
EDUCATION-FARIBAUT SCHOOLS	31	31
EDUCATION-VO-TECH	6	6
EMPLOYEE RELATIONS	25	25
FINANCE	25	25
HEALTH	68	68
HEALTH LIC BDS		
MEDICAL EXAMINERS	18	18
NURSING	0	0
PHARMACY	0	0
DENTISTRY	6	6
CHIROPRACTORS	6	6
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	6	6
UNLIC MNTL HLTH PROV BD	6	6
PODIATRY	0	0
VETERINARY MEDICINE	6	6

SCHEDULE 18.5
ACTUAL 1988

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

USER DEPARTMENT	TOTAL	LEASING
HEARING EXAMINER	25	25
HIGHER ED COORD BD	18	18
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	18	18
HUMAN RIGHTS	43	43
HUMAN SERVICES-CENT OFF	388	388
HUMAN SERVICES-INSTITUTNS	49	49
INDIAN AFFAIRS	18	18
INVESTMENT BOARD	6	6
IRON RANGE RESOURCES	12	12
JOBS & TRAINING	566	566
LABOR & INDUSTRY	98	98
LEGISLATIVE AUDIT	6	6
MEDIATION SVCS	25	25
MILITARY AFFAIRS	12	12
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	301	301
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	0	0
ELECTRICITY	12	12
ARCHITECTS & ENG	0	0
ABSTRACTORS	0	0
ACCOUNTANCY	0	0
PEACE OFFICERS	0	0
PLANNING	55	55
POLLUTION CONTROL	62	62
PUB EMP RET ASSN	12	12
PUBLIC SAFETY	664	664
PUBLIC SERVICE	6	6
PUBLIC UTIL COMM	12	12
RACING COMMISSION	6	6
REVENUE	185	185
SECRETARY OF STATE	25	25
STATE RETIREMENT	6	6
STATE UNIV SYSTEM	252	252
TEACHERS RETIREMENT	12	12
TRADE & ECON DEV	117	117
TRANSPORTATION	215	215
TRANSPORTATION REG BD	0	0
TREASURER	6	6
VETERANS AFFAIRS	18	18
WASTE MGMT BD	18	18
WRKRS COMP CT OF APPEALS	25	25
ZOO	49	49
OTHER	266	266
TOTAL	4,933	4,933

SCHEDULE 19.1
FISCAL 88 ACTUAL

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
ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988

ALLOCATED ADDITIONS:

ADMINISTRATION

ADMINISTRATIVE MANAGEMENT	11,902
PROPERTY MANAGEMENT	18
INFORMATION MANAGEMENT	10,857
OPERATIONS MANAGEMENT	559
MATERIALS MANAGEMENT	7,160

FINANCE

BUDGET	1,851
ACCOUNTING	3,735
OTHER	1,232

EMPLOYEE RELATIONS

5,086

MEDIATION SERVICES

41

LEGISLATIVE AUDIT

0

TREASURER

103

ATTORNEY GENERAL

0

ISB CREDIT

(1,117)

TOTAL ALLOCATED ADDITIONS

41,427

TOTAL TO BE ALLOCATED

41,427

SCHEDULE 19.3
ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-INFORMATION SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATEWIDE SYSTEMS	RECORDS CENTER	TELE- COMM	OTHER
ALLOCATED ADDITIONS	41,427	10,628	5,701	22,378	2,720
COST BY FUNCTION	41,427	10,628	5,701	22,378	2,720
ALLOCABLE COSTS DISALLOWED	41,427 (2,720)	10,628	5,701	22,378	2,720 (2,720)
NET ALLOCATION	38,707	10,628	5,701	22,378	0

SCHEDULE 19.4
ACTUAL 1988

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
OPERATIONS MGMT	2,689	0.01%	1
MATERIALS MGMT	485,774	2.07%	220
BUILDING CODE	100	0.00%	0
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	2,511	0.01%	1
STATE REGISTER & DOCUMENTS	42,371	0.18%	19
MICROGRAPHICS	1,777	0.01%	1
ELECT EQUIP RNTL	494	0.00%	0
TELECOMMUNICATIONS	41,487	0.18%	19
MOTOR POOL	29,684	0.13%	13
STATE PRINTER	2,091	0.01%	1
CENTRAL STORES	286	0.00%	0
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	239	0.00%	0
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	274	0.00%	0
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	396	0.00%	0
RISK MANAGEMENT	2,542	0.01%	1
OTHER	0	0.00%	0
AGRICULTURE	18,189	0.08%	8
ANIMAL HEALTH BD	1,539	0.01%	1
ARTS BOARD	9	0.00%	0
ATTORNEY GENERAL	27,204	0.12%	12
AUDITOR	1,370	0.01%	1
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	36,839	0.16%	17
COMMERCE	60,372	0.26%	27
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	15,866	0.07%	7
CORRECTIONS	133,005	0.57%	60
DISABILITY COUNCIL	2,138	0.01%	1
EDUCATION-CENTRAL OFFICE	72,345	0.31%	33
EDUCATION-FARIBAULT SCHOOLS	2,379	0.01%	1
EDUCATION-VO-TECH	5,832	0.02%	3
EMPLOYEE RELATIONS	1,057,136	4.50%	478
FINANCE	1,699,353	7.23%	768
HEALTH	69,098	0.29%	31
HEALTH LIC BDS			
MEDICAL EXAMINERS	16,215	0.07%	7
NURSING	10,404	0.04%	5
PHARMACY	3,850	0.02%	2
DENTISTRY	0	0.00%	0
CHIROPRACTORS	878	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	1,206	0.01%	1

SCHEDULE 19.4
ACTUAL 1988

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	1,211	0.01%	1
HIGHER ED COORD BD	0	0.00%	0
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	21,999	0.09%	10
HUMAN RIGHTS	5,598	0.02%	3
HUMAN SERVICES-CENT OFF	5,841,509	24.85%	2,641
HUMAN SERVICES-INSTITUTNS	4,706	0.02%	2
INDIAN AFFAIRS	50	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	912	0.00%	0
JOBS & TRAINING	595,067	2.53%	269
LABOR & INDUSTRY	12,291	0.05%	6
LEGISLATIVE AUDIT	90,567	0.39%	41
MEDIATION SVCS	1,921	0.01%	1
MILITARY AFFAIRS	3,340	0.01%	2
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	404,697	1.72%	183
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	40	0.00%	0
ELECTRICITY	14,750	0.06%	7
ARCHITECTS & ENG	6,827	0.03%	3
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	6,201	0.03%	3
PEACE OFFICERS	232	0.00%	0
PLANNING	8,570	0.04%	4
POLLUTION CONTROL	2,459	0.01%	1
PUB EMP RET ASSN	50,102	0.21%	23
PUBLIC SAFETY	4,373,449	18.61%	1,977
PUBLIC SERVICE	2,704	0.01%	1
PUBLIC UTIL COMM	740	0.00%	0
RACING COMMISSION	26,460	0.11%	12
REVENUE	6,085,312	25.89%	2,751
SECRETARY OF STATE	44,580	0.19%	20
STATE RETIREMENT	265,837	1.13%	120
STATE UNIV SYSTEM	21,573	0.09%	10
TEACHERS RETIREMENT	67,741	0.29%	31
TRADE & ECON DEV	12,666	0.05%	6
TRANSPORTATION	1,585,539	6.75%	717
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	1,311	0.01%	1
WASTE MGMT BD	12,391	0.05%	6
WRKRS COMP CT OF APPEALS	1,200	0.01%	1
ZOO	4,709	0.02%	2
OTHER	79,215	0.34%	34
TOTAL	23,506,418	100.00%	10,628

ALLOCATION BASIS: F.Y. 1988 INB 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 MGMT	0	0.00%	0
MATERIALS MGMT	1,378	4.78%	272
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	143	0.50%	28
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	2	0.01%	0
ELECT EQUIP RNTL	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
COMPUTER SERVICES	14	0.05%	3
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
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	25	0.09%	5
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	0	0.00%	0
AGRICULTURE	355	1.23%	70
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	15	0.05%	3
ATTORNEY GENERAL	2,403	8.33%	475
AUDITOR	216	0.75%	43
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	790	2.74%	156
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	463	1.61%	92
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	65	0.23%	13
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	42	0.15%	8
EMPLOYEE RELATIONS	115	0.40%	23
FINANCE	2,983	10.34%	590
HEALTH	1,817	6.30%	359
HEALTH LIC BDS			
MEDICAL EXAMINERS	0	0.00%	0
NURSING	32	0.11%	6
PHARMACY	4	0.01%	1
DENTISTRY	28	0.10%	6
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	240	0.83%	47
HIGHER ED COORD BD	2	0.01%	0
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	994	3.45%	196
HUMAN RIGHTS	344	1.19%	68
HUMAN SERVICES-CENT OFF	1,921	6.66%	380
HUMAN SERVICES-INSTITUTNS	1,089	3.78%	215
INDIAN AFFAIRS	0	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	3,358	11.64%	664
LABOR & INDUSTRY	4,426	15.34%	875
LEGISLATIVE AUDIT	461	1.60%	91
MEDIATION SVCS	27	0.09%	5
MILITARY AFFAIRS	668	2.32%	132
MUNICIPAL BOARD	94	0.33%	19
NATURAL RESOURCES	453	1.57%	90
NON-HEALTH LIC BDS			
BOXING	0	0.00%	0
BARBERS	2	0.01%	0
ELECTRICITY	154	0.53%	30
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	421	1.46%	83
PUB EMP RET ASSN	4	0.01%	1
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	242	0.84%	48
PUBLIC UTIL COMM	0	0.00%	0
RACING COMMISSION	0	0.00%	0
REVENUE	1,188	4.12%	235
SECRETARY OF STATE	432	1.50%	85
STATE RETIREMENT	4	0.01%	1
STATE UNIV SYSTEM	34	0.12%	7
TEACHERS RETIREMENT	3	0.01%	1
TRADE & ECON DEV	28	0.10%	6
TRANSPORTATION	5	0.02%	1
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	457	1.58%	90
VETERANS AFFAIRS	0	0.00%	0
WASTE MGMT BD	81	0.28%	16
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	128	0.44%	25
OTHER	696	2.41%	137
TOTAL	28,846	100.00%	5,701

ALLOCATION BASIS: CUBIC FEET OF RECORDS MAINTAINED AS OF 6-30-88
SOURCE: DIVISION RECORDS

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
OPERATIONS MGMT	9,404	0.06%	13
MATERIALS MGMT	23,458	0.14%	32
BUILDING CODE	12,730	0.08%	17
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	21,641	0.13%	29
STATE REGISTER & DOCUMENTS	9,539	0.06%	13
MICROGRAPHICS	1,704	0.01%	2
ELECT EQUIP RNTL	428	0.00%	1
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	4,359	0.03%	6
STATE PRINTER	6,442	0.04%	9
CENTRAL STORES	2,036	0.01%	3
FEDERAL SURPLUS	3,166	0.02%	4
RESOURCE RECOVERY	604	0.00%	1
COMMUTER VANS	98	0.00%	0
COMPUTER SERVICES	127,606	0.77%	172
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	148	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,082	0.01%	1
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	1,603	0.01%	2
IISAC	0	0.00%	0
911 EMERGENCY	2,998,305	18.09%	4,049
RISK MANAGEMENT	0	0.00%	0
OTHER	974	0.01%	1
AGRICULTURE	187,748	1.13%	254
ANIMAL HEALTH BD	16,811	0.10%	23
ARTS BOARD	6,233	0.04%	8
ATTORNEY GENERAL	189,760	1.15%	256
AUDITOR	26,262	0.16%	35
CAPITOL AREA ARCH PLAN BD	1,687	0.01%	2
CHARITABLE GAMBLING	12,629	0.08%	17
COMMERCE	94,737	0.57%	128
COMMUNICATION IMPAIRED BD	559	0.00%	1
COMMUNITY COLLEGE BD	727,492	4.39%	982
CORRECTIONS	475,211	2.87%	642
DISABILITY COUNCIL	5,257	0.03%	7
EDUCATION-CENTRAL OFFICE	265,968	1.60%	359
EDUCATION-FARIBAULT SCHOOLS	20,417	0.12%	28
EDUCATION-VO-TECH	81,301	0.49%	110
EMPLOYEE RELATIONS	53,493	0.32%	72
FINANCE	82,504	0.50%	111
HEALTH	312,905	1.89%	423
HEALTH LIC BDS			
MEDICAL EXAMINERS	6,751	0.04%	9
NURSING	4,672	0.03%	6
PHARMACY	2,817	0.02%	4
DENTISTRY	3,031	0.02%	4
CHIROPRACTORS	1,182	0.01%	2
PSYCHOLOGY	655	0.00%	1
OPTOMETRY	598	0.00%	1
NURSING HOME ADM	1,342	0.01%	2
SOCIAL WRK & MNTL HLTH	311	0.00%	0
SOCIAL WRK LIC BD	116	0.00%	0
MARR & FAMILY THERAPY BD	139	0.00%	0
UNLIC MNTL HLTH PROV BD	152	0.00%	0
PODIATRY	263	0.00%	0
VETERINARY MEDICINE	1,050	0.01%	1

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	27,973	0.17%	38
HIGHER ED COORD BD	29,571	0.18%	40
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	73,951	0.45%	100
HUMAN RIGHTS	49,145	0.30%	66
HUMAN SERVICES-CENT OFF	479,900	2.90%	648
HUMAN SERVICES-INSTITUTNS	491,450	2.97%	664
INDIAN AFFAIRS	6,021	0.04%	8
INVESTMENT BOARD	15,339	0.09%	21
IRON RANGE RESOURCES	95,640	0.58%	129
JOBS & TRAINING	1,099,556	6.63%	1,485
LABOR & INDUSTRY	162,891	0.98%	220
LEGISLATIVE AUDIT	18,153	0.11%	25
MEDIATION SVCS	18,692	0.11%	25
MILITARY AFFAIRS	392,597	2.37%	530
MUNICIPAL BOARD	3,030	0.02%	4
NATURAL RESOURCES	1,159,036	6.99%	1,565
NON-HEALTH LIC BDS			
BOXING	646	0.00%	1
BARBERS	612	0.00%	1
ELECTRICITY	12,612	0.08%	17
ARCHITECTS & ENG	1,951	0.01%	3
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,488	0.01%	2
PEACE OFFICERS	5,583	0.03%	8
PLANNING	56,923	0.34%	77
POLLUTION CONTROL	224,235	1.35%	303
PUB EMP RET ASSN	24,756	0.15%	33
PUBLIC SAFETY	964,190	5.82%	1,302
PUBLIC SERVICE	67,501	0.41%	91
PUBLIC UTIL COMM	15,699	0.09%	21
RACING COMMISSION	6,510	0.04%	9
REVENUE	459,150	2.77%	620
SECRETARY OF STATE	16,936	0.10%	23
STATE RETIREMENT	5,250	0.03%	7
STATE UNIV SYSTEM	1,985,445	11.98%	2,681
TEACHERS RETIREMENT	17,145	0.10%	23
TRADE & ECON DEV	245,626	1.48%	332
TRANSPORTATION	1,549,039	9.35%	2,092
TRANSPORTATION REG BD	1,911	0.01%	3
TREASURER	2,920	0.02%	4
VETERANS AFFAIRS	59,839	0.36%	81
WASTE MGMT BD	29,524	0.18%	40
WRKRS COMP CT OF APPEALS	3,226	0.02%	4
ZOO	44,126	0.27%	60
OTHER	837,176	5.05%	1,129
TOTAL	16,572,344	100.00%	22,378

ALLOCATION BASIS: TELEPHONE CHARGES (OBJECT CODE 202) F.Y. 1988
SOURCE: COMPUTER REPORT

SCHEDULE 19.7
ACTUAL 1988

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

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS	RECORDS MANAGEMENT	TELE- COMMUN
ADMINISTRATION				
OPERATIONS MGMT	14	1	0	13
MATERIALS MGMT	524	220	272	32
BUILDING CODE	17	0	0	17
BUILDING CONSTRUCTION	28	0	28	0
PLANT MGMT	30	1	0	29
STATE REGISTER & DOCUMENTS	32	19	0	13
MICROGRAPHICS	3	1	0	2
ELECT EQUIP RNTL	1	0	0	1
TELECOMMUNICATIONS	19	19	0	0
MOTOR POOL	19	13	0	6
STATE PRINTER	10	1	0	9
CENTRAL STORES	3	0	0	3
FEDERAL SURPLUS	4	0	0	4
RESOURCE RECOVERY	1	0	0	1
COMMUTER VANS	0	0	0	0
COMPUTER SERVICES	175	0	3	172
ADDRESSING & INSERT	0	0	0	0
MOVERS & DELIVERY	0	0	0	0
CENTRAL MNTNCE REV	0	0	0	0
CAPITOL PARKING	1	0	0	1
PROC SUR-LOCAL GOVT	0	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0	0
MGMT ANALYSIS-SP FD	2	0	0	2
IISAC	5	0	5	0
911 EMERGENCY	4,049	0	0	4,049
RISK MANAGEMENT	1	1	0	0
OTHER	1	0	0	1
AGRICULTURE	332	8	70	254
ANIMAL HEALTH BD	24	1	0	23
ARTS BOARD	11	0	3	8
ATTORNEY GENERAL	743	12	475	256
AUDITOR	79	1	43	35
CAPITOL AREA ARCH PLAN BD	2	0	0	2
CHARITABLE GAMBLING	34	17	0	17
COMMERCE	311	27	156	128
COMMUNICATION IMPAIRED BD	1	0	0	1
COMMUNITY COLLEGE BD	989	7	0	982
CORRECTIONS	794	60	92	642
DISABILITY COUNCIL	8	1	0	7
EDUCATION-CENTRAL OFFICE	405	33	13	359
EDUCATION-FARIBAULT SCHOOLS	29	1	0	28
EDUCATION-VO-TECH	121	3	8	110
EMPLOYEE RELATIONS	573	478	23	72
FINANCE	1,469	768	590	111
HEALTH	813	31	359	423
HEALTH LIC BDS				
MEDICAL EXAMINERS	16	7	0	9
NURSING	17	5	6	6
PHARMACY	7	2	1	4
DENTISTRY	10	0	6	4
CHIROPRACTORS	2	0	0	2
PSYCHOLOGY	1	0	0	1
OPTOMETRY	1	0	0	1
NURSING HOME ADM	2	0	0	2
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	0	0	0	0
VETERINARY MEDICINE	2	1	0	1

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

USER DEPARTMENT	TOTAL	STATEWIDE SYSTEMS	RECORDS MANAGEMENT	TELE- COMMUN
HEARING EXAMINER	86	1	47	38
HIGHER ED COORD BD	40	0	0	40
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	306	10	196	100
HUMAN RIGHTS	137	3	68	66
HUMAN SERVICES-CENT OFF	3,669	2,641	380	648
HUMAN SERVICES-INSTITUTNS	881	2	215	664
INDIAN AFFAIRS	8	0	0	8
INVESTMENT BOARD	21	0	0	21
IRON RANGE RESOURCES	129	0	0	129
JOBS & TRAINING	2,418	269	664	1,485
LABOR & INDUSTRY	1,101	6	875	220
LEGISLATIVE AUDIT	157	41	91	25
MEDIATION SVCS	31	1	5	25
MILITARY AFFAIRS	664	2	132	530
MUNICIPAL BOARD	23	0	19	4
NATURAL RESOURCES	1,838	183	90	1,565
NON-HEALTH LIC BDS				
BOXING	1	0	0	1
BARBERS	1	0	0	1
ELECTRICITY	54	7	30	17
ARCHITECTS & ENG	6	3	0	3
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	5	3	0	2
PEACE OFFICERS	8	0	0	8
PLANNING	81	4	0	77
POLLUTION CONTROL	387	1	83	303
PUB EMP RET ASSN	57	23	1	33
PUBLIC SAFETY	3,279	1,977	0	1,302
PUBLIC SERVICE	140	1	48	91
PUBLIC UTIL COMM	21	0	0	21
RACING COMMISSION	21	12	0	9
REVENUE	3,606	2,751	235	620
SECRETARY OF STATE	128	20	85	23
STATE RETIREMENT	128	120	1	7
STATE UNIV SYSTEM	2,698	10	7	2,681
TEACHERS RETIREMENT	55	31	1	23
TRADE & ECON DEV	344	6	6	332
TRANSPORTATION	2,810	717	1	2,092
TRANSPORTATION REG BD	3	0	0	3
TREASURER	94	0	90	4
VETERANS AFFAIRS	82	1	0	81
WASTE MGMT BD	62	6	16	40
WRKRS COMP CT OF APPEALS	5	1	0	4
ZOO	87	2	25	60
OTHER	1,300	34	137	1,129
TOTAL	38,707	10,628	5,701	22,378

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.

STATE OF MINNESOTA
ADMINISTRATION-OPERATIONS MANAGEMENT
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1988 ACTUAL

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	23,154
PROPERTY MANAGEMENT	31
INFORMATION MANAGEMENT	14
OPERATIONS MANAGEMENT	717
MATERIALS MANAGEMENT	3637
FINANCE	
BUDGET	4,385
ACCOUNTING	18,622
OTHER	2,281
EMPLOYEE RELATIONS	3,230
MEDIATION SERVICES	19
LEGISLATIVE AUDIT	0
TREASURER	514
ATTORNEY GENERAL	0
ISB CREDIT	(73)
TOTAL ALLOCATED ADDITIONS	56,531
TOTAL TO BE ALLOCATED	56,531

SCHEDULE 20.3
ACTUAL 1988

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	56,531	19,505	17,224	19,802
COST BY FUNCTION	56,531	19,505	17,224	19,802
ALLOCABLE COSTS DISALLOWED	56,531 (19,802)	19,505	17,224	19,802 (19,802)
NET ALLOCATION	36,729	19,505	17,224	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
MATERIALS MGMT	38,297	0.50%	98
BUILDING CODE	5,248	0.07%	13
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	610	0.01%	2
STATE REGISTER & DOCUMENTS	60,877	0.80%	156
MICROGRAPHICS	414	0.01%	1
ELECT EQUIP RNTL	37	0.00%	0
TELECOMMUNICATIONS	0	0.00%	0
MOTOR POOL	1,097	0.01%	3
STATE PRINTER	1,179	0.02%	3
CENTRAL STORES	1,460	0.02%	4
FEDERAL SURPLUS	2,244	0.03%	6
RESOURCE RECOVERY	5	0.00%	0
COMMUTER VANS	0	0.00%	0
COMPUTER SERVICES	3,229	0.04%	8
ADDRESSING & INSERT	0	0.00%	0
MOVERS & DELIVERY	0	0.00%	0
CENTRAL MNTNCE REV	0	0.00%	0
CAPITOL PARKING	1,484	0.02%	4
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	586	0.01%	1
MGMT ANALYSIS-SP FD	176	0.00%	0
IISAC	0	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	9,319	0.12%	24
AGRICULTURE	109,669	1.44%	280
ANIMAL HEALTH BD	9,059	0.12%	23
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	66,187	0.87%	169
AUDITOR	18,603	0.24%	48
CAPITOL AREA ARCH PLAN BD	775	0.01%	2
CHARITABLE GAMBLING	16,773	0.22%	43
COMMERCE	115,875	1.52%	296
COMMUNICATION IMPAIRED BD	72	0.00%	0
COMMUNITY COLLEGE BD	65,590	0.86%	168
CORRECTIONS	32,272	0.42%	83
DISABILITY COUNCIL	12,544	0.16%	32
EDUCATION-CENTRAL OFFICE	336,097	4.41%	859
EDUCATION-FARIBAULT SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	77,130	1.01%	197
EMPLOYEE RELATIONS	69,429	0.91%	178
FINANCE	181,395	2.38%	464
HEALTH	19,156	0.25%	49
HEALTH LIC BDS			
MEDICAL EXAMINERS	7,967	0.10%	20
NURSING	36,356	0.48%	93
PHARMACY	0	0.00%	0
DENTISTRY	4,443	0.06%	11
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	313	0.00%	1
HIGHER ED COORD BD	93,869	1.23%	240
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	52,307	0.69%	134
HUMAN RIGHTS	16,965	0.22%	43
HUMAN SERVICES-CENT OFF	989,518	12.97%	2,530
HUMAN SERVICES-INSTITUTNS	2,320	0.03%	6
INDIAN AFFAIRS	331	0.00%	1
INVESTMENT BOARD	2,101	0.03%	5
IRON RANGE RESOURCES	0	0.00%	0
JOBS & TRAINING	9,659	0.13%	25
LABOR & INDUSTRY	135,578	1.78%	347
LEGISLATIVE AUDIT	6,855	0.09%	18
MEDIATION SVCS	8,996	0.12%	23
MILITARY AFFAIRS	10	0.00%	0
MUNICIPAL BOARD	988	0.01%	3
NATURAL RESOURCES	484,296	6.35%	1,238
NON-HEALTH LIC BDS			
BOXING	292	0.00%	1
BARBERS	2,997	0.04%	8
ELECTRICITY	0	0.00%	0
ARCHITECTS & ENG	0	0.00%	0
ABSTRACTORS	271	0.00%	1
ACCOUNTANCY	10,020	0.13%	26
PEACE OFFICERS	6,160	0.08%	16
PLANNING	41,627	0.55%	106
POLLUTION CONTROL	13,327	0.17%	34
PUB EMP RET ASSN	213,391	2.80%	546
PUBLIC SAFETY	1,686,702	22.11%	4,313
PUBLIC SERVICE	23,303	0.31%	60
PUBLIC UTIL COMM	6,639	0.09%	17
RACING COMMISSION	200	0.00%	1
REVENUE	1,402,653	18.39%	3,587
SECRETARY OF STATE	67,941	0.89%	174
STATE RETIREMENT	74,015	0.97%	189
STATE UNIV SYSTEM	59,184	0.78%	151
TEACHERS RETIREMENT	113,890	1.49%	291
TRADE & ECON DEV	404,497	5.30%	1,034
TRANSPORTATION	217,044	2.85%	555
TRANSPORTATION REG BD	3,064	0.04%	8
TREASURER	1,721	0.02%	4
VETERANS AFFAIRS	6,055	0.08%	15
WASTE MGMT BD	4,088	0.05%	10
WRKRS COMP CT OF APPEALS	1,923	0.03%	5
ZOO	0	0.00%	0
OTHER	157,172	2.06%	401
TOTAL	7,627,936	100.00%	19,505

ALLOCATION BASIS: POSTAGE REVOLVING FUND CHARGE 1988
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	49.49	0.14%	25
BUILDING CODE	15.41	0.05%	8
BUILDING CONSTRUCTION	4.08	0.01%	2
PLANT MGMT	157.90	0.46%	79
STATE REGISTER & DOCUMENTS	18.26	0.05%	9
MICROGRAPHICS	13.57	0.04%	7
ELECT EQUIP RNTL	2.13	0.01%	1
TELECOMMUNICATIONS	7.16	0.02%	4
MOTOR POOL	15.65	0.05%	8
STATE PRINTER	51.96	0.15%	26
CENTRAL STORES	11.83	0.03%	6
FEDERAL SURPLUS	6.75	0.02%	3
RESOURCE RECOVERY	2.00	0.01%	1
COMMUTER VANS	0.63	0.00%	0
COMPUTER SERVICES	232.05	0.68%	117
ADDRESSING & INSERT	7.03	0.02%	4
MOVERS & DELIVERY	9.78	0.03%	5
CENTRAL MNTNCE REV	5.27	0.02%	3
CAPITOL PARKING	1.60	0.00%	1
PROC SUR-LOCAL GOVT	1.00	0.00%	1
RECORDS MGMT-LOCAL GOVT	0.50	0.00%	0
MGMT ANALYSIS-SP FD	4.57	0.01%	2
IISAC	0.16	0.00%	0
911 EMERGENCY	3.00	0.01%	2
RISK MANAGEMENT	0.00	0.00%	0
OTHER	1.49	0.00%	1
AGRICULTURE	398.59	1.16%	201
ANIMAL HEALTH BD	34.83	0.10%	18
ARTS BOARD	15.50	0.05%	8
ATTORNEY GENERAL	350.80	1.02%	176
AUDITOR	103.65	0.30%	52
CAPITOL AREA ARCH PLAN BD	7.56	0.02%	4
CHARITABLE GAMBLING	14.75	0.04%	7
COMMERCE	231.04	0.67%	116
COMMUNICATION IMPAIRED BD	0.00	0.00%	0
COMMUNITY COLLEGE BD	2,109.08	6.16%	1,061
CORRECTIONS	1,879.13	5.49%	945
DISABILITY COUNCIL	9.88	0.03%	5
EDUCATION-CENTRAL OFFICE	364.12	1.06%	183
EDUCATION-FARIBAULT SCHOOLS	184.77	0.54%	93
EDUCATION-VO-TECH	105.33	0.31%	53
EMPLOYEE RELATIONS	145.72	0.43%	73
FINANCE	119.24	0.35%	60
HEALTH	745.46	2.18%	375
HEALTH LIC BDS			
MEDICAL EXAMINERS	14.75	0.04%	7
NURSING	17.16	0.05%	9
PHARMACY	6.50	0.02%	3
DENTISTRY	4.58	0.01%	2
CHIROPRACTORS	2.55	0.01%	1
PSYCHOLOGY	3.00	0.01%	2
OPTOMETRY	0.69	0.00%	0
NURSING HOME ADM	2.00	0.01%	1
SOCIAL WRK & MNTL HLTH	0.41	0.00%	0
SOCIAL WRK LIC BD	0.16	0.00%	0
MARR & FAMILY THERAPY BD	0.16	0.00%	0
UNLIC MNTL HLTH PROV BD	0.16	0.00%	0
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.08	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	64.75	0.19%	33
HIGHER ED COORD BD	72.65	0.21%	37
HIGHER ED FAC AUTH	2.08	0.01%	1
HOUSING FINANCE	116.36	0.34%	59
HUMAN RIGHTS	65.72	0.19%	33
HUMAN SERVICES-CENT OFF	824.75	2.41%	415
HUMAN SERVICES-INSTITUTNS	5,581.09	16.30%	2,807
INDIAN AFFAIRS	8.50	0.02%	4
INVESTMENT BOARD	25.41	0.07%	13
IRON RANGE RESOURCES	125.29	0.37%	63
JOBS & TRAINING	1,930.63	5.64%	971
LABOR & INDUSTRY	329.72	0.96%	166
LEGISLATIVE AUDIT	67.33	0.20%	34
MEDIATION SVCS	23.62	0.07%	12
MILITARY AFFAIRS	304.44	0.89%	153
MUNICIPAL BOARD	4.00	0.01%	2
NATURAL RESOURCES	2,305.53	6.73%	1,160
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	1
BARBERS	2.58	0.01%	1
ELECTRICITY	17.25	0.05%	9
ARCHITECTS & ENG	5.25	0.02%	3
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	2
PEACE OFFICERS	0.00	0.00%	0
PLANNING	105.63	0.31%	53
POLLUTION CONTROL	471.00	1.38%	237
PUB EMP RET ASSN	61.66	0.18%	31
PUBLIC SAFETY	1,689.00	4.93%	850
PUBLIC SERVICE	130.46	0.38%	66
PUBLIC UTIL COMM	33.45	0.10%	17
RACING COMMISSION	11.50	0.03%	6
REVENUE	1,091.51	3.19%	549
SECRETARY OF STATE	56.02	0.16%	28
STATE RETIREMENT	37.51	0.11%	19
STATE UNIV SYSTEM	4,435.64	12.95%	2,231
TEACHERS RETIREMENT	46.16	0.13%	23
TRADE & ECON DEV	206.02	0.60%	104
TRANSPORTATION	4,964.94	14.50%	2,498
TRANSPORTATION REG BD	8.00	0.02%	4
TREASURER	12.00	0.04%	6
VETERANS AFFAIRS	402.59	1.18%	203
WASTE MGMT BD	56.41	0.16%	28
WRKRS COMP CT OF APPEALS	13.78	0.04%	7
ZOO	166.23	0.49%	84
OTHER	862.28	2.52%	430
TOTAL	34,240.16	100.00%	17,224

ALLOCATION BASIS: F.Y. 1988 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 20.6
ACTUAL 1988

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

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
ADMINISTRATION			
MATERIALS MGMT	123	98	25
BUILDING CODE	21	13	8
BUILDING CONSTRUCTION	2	0	2
PLANT MGMT	81	2	79
STATE REGISTER & DOCUMENTS	165	156	9
MICROGRAPHICS	8	1	7
ELECT EQUIP RNTL	1	0	1
TELECOMMUNICATIONS	4	0	4
MOTOR POOL	11	3	8
STATE PRINTER	29	3	26
CENTRAL STORES	10	4	6
FEDERAL SURPLUS	9	6	3
RESOURCE RECOVERY	1	0	1
COMMUTER VANS	0	0	0
COMPUTER SERVICES	125	8	117
ADDRESSING & INSERT	4	0	4
MOVERS & DELIVERY	5	0	5
CENTRAL MNTNCE REV	3	0	3
CAPITOL PARKING	5	4	1
PROC SUR-LOCAL GOVT	1	0	1
RECORDS MGMT-LOCAL GOVT	1	1	0
MGMT ANALYSIS-SP FD	2	0	2
IISAC	0	0	0
911 EMERGENCY	2	0	2
RISK MANAGEMENT	0	0	0
OTHER	25	24	1
AGRICULTURE	481	280	201
ANIMAL HEALTH BD	41	23	18
ARTS BOARD	8	0	8
ATTORNEY GENERAL	345	169	176
AUDITOR	100	48	52
CAPITOL AREA ARCH PLAN BD	6	2	4
CHARITABLE GAMBLING	50	43	7
COMMERCE	412	296	116
COMMUNICATION IMPAIRED BD	0	0	0
COMMUNITY COLLEGE BD	1,229	168	1,061
CORRECTIONS	1,028	83	945
DISABILITY COUNCIL	37	32	5
EDUCATION-CENTRAL OFFICE	1,042	859	183
EDUCATION-FARIBAULT SCHOOLS	93	0	93
EDUCATION-VO-TECH	250	197	53
EMPLOYEE RELATIONS	251	178	73
FINANCE	524	464	60
HEALTH	424	49	375
HEALTH LIC BDS			
MEDICAL EXAMINERS	27	20	7
NURSING	102	93	9
PHARMACY	3	0	3
DENTISTRY	13	11	2
CHIROPRACTORS	1	0	1
PSYCHOLOGY	2	0	2
OPTOMETRY	0	0	0
NURSING HOME ADM	1	0	1
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	1	0	1

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

USER DEPARTMENT	TOTAL	CENTRAL MAIL	EMPLOYEE ASSISTANCE
HEARING EXAMINER	34	1	33
HIGHER ED COORD BD	277	240	37
HIGHER ED FAC AUTH	1	0	1
HOUSING FINANCE	193	134	59
HUMAN RIGHTS	76	43	33
HUMAN SERVICES-CENT OFF	2,945	2,530	415
HUMAN SERVICES-INSTITUTNS	2,813	6	2,807
INDIAN AFFAIRS	5	1	4
INVESTMENT BOARD	18	5	13
IRON RANGE RESOURCES	63	0	63
JOBS & TRAINING	996	25	971
LABOR & INDUSTRY	513	347	166
LEGISLATIVE AUDIT	52	18	34
MEDIATION SVCS	35	23	12
MILITARY AFFAIRS	153	0	153
MUNICIPAL BOARD	5	3	2
NATURAL RESOURCES	2,398	1,238	1,160
NON-HEALTH LIC BDS			
BOXING	2	1	1
BARBERS	9	8	1
ELECTRICITY	9	0	9
ARCHITECTS & ENG	3	0	3
ABSTRACTORS	1	1	0
ACCOUNTANCY	28	26	2
PEACE OFFICERS	16	16	0
PLANNING	159	106	53
POLLUTION CONTROL	271	34	237
PUB EMP RET ASSN	577	546	31
PUBLIC SAFETY	5,163	4,313	850
PUBLIC SERVICE	126	60	66
PUBLIC UTIL COMM	34	17	17
RACING COMMISSION	7	1	6
REVENUE	4,136	3,587	549
SECRETARY OF STATE	202	174	28
STATE RETIREMENT	208	189	19
STATE UNIV SYSTEM	2,382	151	2,231
TEACHERS RETIREMENT	314	291	23
TRADE & ECON DEV	1,138	1,034	104
TRANSPORTATION	3,053	555	2,498
TRANSPORTATION REG BD	12	8	4
TREASURER	10	4	6
VETERANS AFFAIRS	218	15	203
WASTE MGMT BD	38	10	28
WRKRS COMP CT OF APPEALS	12	5	7
ZOO	84	0	84
OTHER	831	401	430
TOTAL	36,729	19,505	17,224

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
ACTUAL 1988

STATE OF MINNESOTA

ADMINISTRATION-MATERIALS MANAGEMENT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1988 ACTUAL

ALLOCATED ADDITIONS:

ADMINISTRATION	
ADMINISTRATIVE MANAGEMENT	13,314
PROPERTY MANAGEMENT	37
INFORMATION MANAGEMENT	524
OPERATIONS MANAGEMENT	123
MATERIALS MANAGEMENT	2,120
FINANCE	
BUDGET	1,158
ACCOUNTING	1,950
OTHER	1,407
EMPLOYEE RELATIONS	6,998
MEDIATION SERVICES	44
LEGISLATIVE AUDIT	0
TREASURER	54
ATTORNEY GENERAL	0
ISB CREDIT	(13,195)
 TOTAL ALLOCATED ADDITIONS	 14,534
 TOTAL TO BE ALLOCATED	 14,534

SCHEDULE 21.3
ACTUAL 1988

STATE OF MINNESOTA
ADMINISTRATION-MATERIALS MANAGEMENT
SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	INVENTORY MGMT	PROGRMNT	MTLS SVCS & DIST
ALLOCATED ADDITIONS	14,534	1,220	12,451	863
COST BY FUNCTION	14,534	1,220	12,451	863
ALLOCABLE COSTS DISALLOWED	14,534 (863)	1,220	12,451	863 (863)
NET ALLOCATION	13,671	1,220	12,451	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	64	0.04%	0
BUILDING CONSTRUCTION	56	0.03%	0
PLANT MGMT	1,118	0.65%	8
STATE REGISTER & DOCUMENTS	76	0.04%	1
MICROGRAPHICS	39	0.02%	0
ELECT EQUIP RNTL	448	0.26%	3
TELECOMMUNICATIONS	7	0.00%	0
MOTOR POOL	1,154	0.67%	8
STATE PRINTER	181	0.11%	1
CENTRAL STORES	24	0.01%	0
FEDERAL SURPLUS	17	0.01%	0
RESOURCE RECOVERY	2	0.00%	0
COMMUTER VANS	25	0.01%	0
COMPUTER SERVICES	4,016	2.33%	28
ADDRESSING & INSERT	9	0.01%	0
MOVERS & DELIVERY	76	0.04%	1
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
MGMT ANALYSIS-SP FD	3	0.00%	0
IISAC	6	0.00%	0
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	0	0.00%	0
OTHER	120	0.07%	1
AGRICULTURE	1,275	0.74%	9
ANIMAL HEALTH BD	39	0.02%	0
ARTS BOARD	28	0.02%	0
ATTORNEY GENERAL	3,423	1.99%	24
AUDITOR	113	0.07%	1
CAPITOL AREA ARCH PLAN BD	3	0.00%	0
CHARITABLE GAMBLING	68	0.04%	0
COMMERCE	470	0.27%	3
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	17,958	10.43%	127
CORRECTIONS	8,322	4.83%	59
DISABILITY COUNCIL	38	0.02%	0
EDUCATION-CENTRAL OFFICE	1,486	0.86%	11
EDUCATION-FARIBAULT SCHOOLS	682	0.40%	5
EDUCATION-VO-TECH	760	0.44%	5
EMPLOYEE RELATIONS	199	0.12%	1
FINANCE	387	0.22%	3
HEALTH	2,695	1.57%	19
HEALTH LIC BDS			
MEDICAL EXAMINERS	62	0.04%	0
NURSING	37	0.02%	0
PHARMACY	19	0.01%	0
DENTISTRY	20	0.01%	0
CHIROPRACTORS	11	0.01%	0
PSYCHOLOGY	3	0.00%	0
OPTOMETRY	5	0.00%	0
NURSING HOME ADM	7	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	7	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	258	0.15%	2
HIGHER ED COORD BD	214	0.12%	2
HIGHER ED FAC AUTH	9	0.01%	0
HOUSING FINANCE	627	0.36%	4
HUMAN RIGHTS	118	0.07%	1
HUMAN SERVICES-CENT OFF	2,379	1.38%	17
HUMAN SERVICES-INSTITUTNS	9,276	5.39%	66
INDIAN AFFAIRS	28	0.02%	0
INVESTMENT BOARD	78	0.05%	1
IRON RANGE RESOURCES	1,089	0.63%	8
JOBS & TRAINING	8,603	5.00%	61
LABOR & INDUSTRY	835	0.49%	6
LEGISLATIVE AUDIT	215	0.12%	2
MEDIATION SVCS	115	0.07%	1
MILITARY AFFAIRS	875	0.51%	6
MUNICIPAL BOARD	12	0.01%	0
NATURAL RESOURCES	20,758	12.06%	147
NON-HEALTH LIC BDS			
BOXING	1	0.00%	0
BARBERS	6	0.00%	0
ELECTRICITY	36	0.02%	0
ARCHITECTS & ENG	18	0.01%	0
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	26	0.02%	0
PEACE OFFICERS	32	0.02%	0
PLANNING	598	0.35%	4
POLLUTION CONTROL	1,838	1.07%	13
PUB EMP RET ASSN	41	0.02%	0
PUBLIC SAFETY	10,760	6.25%	76
PUBLIC SERVICE	764	0.44%	5
PUBLIC UTIL COMM	78	0.05%	1
RACING COMMISSION	46	0.03%	0
REVENUE	2,441	1.42%	17
SECRETARY OF STATE	236	0.14%	2
STATE RETIREMENT	62	0.04%	0
STATE UNIV SYSTEM	33,891	19.69%	240
TEACHERS RETIREMENT	146	0.08%	1
TRADE & ECON DEV	872	0.51%	6
TRANSPORTATION	25,355	14.73%	180
TRANSPORTATION REG BD	20	0.01%	0
TREASURER	68	0.04%	0
VETERANS AFFAIRS	1,131	0.66%	8
WASTE MGMT BD	40	0.02%	0
WRKRS COMP CT OF APPEALS	53	0.03%	0
ZOO	1,339	0.78%	9
OTHER	1,172	0.68%	16
TOTAL	172,123	100.00%	1,220

ALLOCATION BASIS: NUMBER OF ITEMS IN INVENTORY AS OF 6-30-88
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	53	0.11%	13
BUILDING CONSTRUCTION	891	1.81%	225
PLANT MGMT	341	0.69%	86
STATE REGISTER & DOCUMENTS	46	0.09%	12
MICROGRAPHICS	26	0.05%	7
ELECT EQUIP RNTL	147	0.30%	37
TELECOMMUNICATIONS	13	0.03%	3
MOTOR POOL	208	0.42%	53
STATE PRINTER	36	0.07%	9
CENTRAL STORES	115	0.23%	29
FEDERAL SURPLUS	0	0.00%	0
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	13	0.03%	3
COMPUTER SERVICES	292	0.59%	74
ADDRESSING & INSERT	5	0.01%	1
MOVERS & DELIVERY	9	0.02%	2
CENTRAL MNTNCE REV	2	0.00%	1
CAPITOL PARKING	15	0.03%	4
PROC SUR-LOCAL GOVT	0	0.00%	0
RECORDS MGMT-LOCAL GOVT	0	0.00%	0
MGMT ANALYSIS-SP FD	0	0.00%	0
IISAC	3	0.01%	1
911 EMERGENCY	0	0.00%	0
RISK MANAGEMENT	12	0.02%	3
OTHER	34	0.07%	9
AGRICULTURE	1,945	3.95%	492
ANIMAL HEALTH BD	28	0.06%	7
ARTS BOARD	219	0.44%	55
ATTORNEY GENERAL	359	0.73%	91
AUDITOR	59	0.12%	15
CAPITOL AREA ARCH PLAN BD	27	0.05%	7
CHARITABLE GAMBLING	34	0.07%	9
COMMERCE	281	0.57%	71
COMMUNICATION IMPAIRED BD	4	0.01%	1
COMMUNITY COLLEGE BD	2,716	5.51%	687
CORRECTIONS	2,616	5.31%	661
DISABILITY COUNCIL	27	0.05%	7
EDUCATION-CENTRAL OFFICE	753	1.53%	190
EDUCATION-FARIBAUT SCHOOLS	218	0.44%	55
EDUCATION-VO-TECH	640	1.30%	162
EMPLOYEE RELATIONS	192	0.39%	49
FINANCE	201	0.41%	51
HEALTH	1,870	3.80%	473
HEALTH LIC BDS			
MEDICAL EXAMINERS	52	0.11%	13
NURSING	17	0.03%	4
PHARMACY	4	0.01%	1
DENTISTRY	24	0.05%	6
CHIROPRACTORS	19	0.04%	5
PSYCHOLOGY	4	0.01%	1
OPTOMETRY	3	0.01%	1
NURSING HOME ADM	3	0.01%	1
SOCIAL WRK & MNTL HLTH	2	0.00%	1
SOCIAL WRK LIC BD	1	0.00%	0
MARR & FAMILY THERAPY BD	1	0.00%	0
UNLIC MNTL HLTH PROV BD	1	0.00%	0
PODIATRY	2	0.00%	1
VETERINARY MEDICINE	4	0.01%	1

SCHEDULE 21.5
ACTUAL 1988

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	139	0.28%	35
HIGHER ED COORD BD	281	0.57%	71
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	102	0.21%	26
HUMAN RIGHTS	57	0.12%	14
HUMAN SERVICES-CENT OFF	1,732	3.52%	438
HUMAN SERVICES-INSTITUTNS	2,602	5.28%	658
INDIAN AFFAIRS	15	0.03%	4
INVESTMENT BOARD	27	0.05%	7
IRON RANGE RESOURCES	464	0.94%	117
JOBS & TRAINING	3,386	6.87%	856
LABOR & INDUSTRY	653	1.33%	165
LEGISLATIVE AUDIT	12	0.02%	3
MEDIATION SVCS	83	0.17%	21
MILITARY AFFAIRS	150	0.30%	38
MUNICIPAL BOARD	27	0.05%	7
NATURAL RESOURCES	4,841	9.83%	1,224
NON-HEALTH LIC BDS			
BOXING	1	0.00%	0
BARBERS	4	0.01%	1
ELECTRICITY	97	0.20%	25
ARCHITECTS & ENG	9	0.02%	2
ABSTRACTORS	2	0.00%	1
ACCOUNTANCY	15	0.03%	4
PEACE OFFICERS	12	0.02%	3
PLANNING	241	0.49%	61
POLLUTION CONTROL	978	1.99%	247
PUB EMP RET ASSN	142	0.29%	36
PUBLIC SAFETY	2,506	5.09%	633
PUBLIC SERVICE	385	0.78%	97
PUBLIC UTIL COMM	37	0.08%	9
RACING COMMISSION	46	0.09%	12
REVENUE	872	1.77%	220
SECRETARY OF STATE	111	0.23%	28
STATE RETIREMENT	38	0.08%	10
STATE UNIV SYSTEM	3,434	6.97%	868
TEACHERS RETIREMENT	28	0.06%	7
TRADE & ECON DEV	1,105	2.24%	279
TRANSPORTATION	8,602	17.46%	2,174
TRANSPORTATION REG BD	3	0.01%	1
TREASURER	27	0.05%	7
VETERANS AFFAIRS	250	0.51%	63
WASTE MGMT BD	70	0.14%	18
WRKRS COMP CT OF APPEALS	31	0.06%	8
ZOO	69	0.14%	17
OTHER	986	2.00%	246
TOTAL	49,259	100.00%	12,451

ALLOCATION BASIS: ENCUMBRANCE TRANSACTIONS (A44) IN F.Y. 1988
SOURCE: SPECIAL COMPUTER REPORT

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

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCURMNT
ADMINISTRATION			
BUILDING CODE	13	0	13
BUILDING CONSTRUCTION	225	0	225
PLANT MGMT	94	8	86
STATE REGISTER & DOCUMENTS	13	1	12
MICROGRAPHICS	7	0	7
ELECT EQUIP RNTL	40	3	37
TELECOMMUNICATIONS	3	0	3
MOTOR POOL	61	8	53
STATE PRINTER	10	1	9
CENTRAL STORES	29	0	29
FEDERAL SURPLUS	0	0	0
RESOURCE RECOVERY	0	0	0
COMMUTER VANS	3	0	3
COMPUTER SERVICES	102	28	74
ADDRESSING & INSERT	1	0	1
MOVERS & DELIVERY	3	1	2
CENTRAL MNTNCE REV	1	0	1
CAPITOL PARKING	4	0	4
PROC SUR-LOCAL GOVT	0	0	0
RECORDS MGMT-LOCAL GOVT	0	0	0
MGMT ANALYSIS-SP FD	0	0	0
IISAC	1	0	1
911 EMERGENCY	0	0	0
RISK MANAGEMENT	3	0	3
OTHER	10	1	9
AGRICULTURE	501	9	492
ANIMAL HEALTH BD	7	0	7
ARTS BOARD	55	0	55
ATTORNEY GENERAL	115	24	91
AUDITOR	16	1	15
CAPITOL AREA ARCH PLAN BD	7	0	7
CHARITABLE GAMBLING	9	0	9
COMMERCE	74	3	71
COMMUNICATION IMPAIRED BD	1	0	1
COMMUNITY COLLEGE BD	814	127	687
CORRECTIONS	720	59	661
DISABILITY COUNCIL	7	0	7
EDUCATION-CENTRAL OFFICE	201	11	190
EDUCATION-FARIBAULT SCHOOLS	60	5	55
EDUCATION-VO-TECH	167	5	162
EMPLOYEE RELATIONS	50	1	49
FINANCE	54	3	51
HEALTH	492	19	473
HEALTH LIC BDS			
MEDICAL EXAMINERS	13	0	13
NURSING	4	0	4
PHARMACY	1	0	1
DENTISTRY	6	0	6
CHIROPRACTORS	5	0	5
PSYCHOLOGY	1	0	1
OPTOMETRY	1	0	1
NURSING HOME ADM	1	0	1
SOCIAL WRK & MNTL HLTH	1	0	1
SOCIAL WRK LIC BD	0	0	0
MARR & FAMILY THERAPY BD	0	0	0
UNLIC MNTL HLTH PROV BD	0	0	0
PODIATRY	1	0	1
VETERINARY MEDICINE	1	0	1

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

USER DEPARTMENT	TOTAL	INVENTORY MANAGEMENT	PROCURMNT
HEARING EXAMINER	37	2	35
HIGHER ED COORD BD	73	2	71
HIGHER ED FAC AUTH	0	0	0
HOUSING FINANCE	30	4	26
HUMAN RIGHTS	15	1	14
HUMAN SERVICES-CENT OFF	455	17	438
HUMAN SERVICES-INSTITUTNS	724	66	658
INDIAN AFFAIRS	4	0	4
INVESTMENT BOARD	8	1	7
IRON RANGE RESOURCES	125	8	117
JOBS & TRAINING	917	61	856
LABOR & INDUSTRY	171	6	165
LEGISLATIVE AUDIT	5	2	3
MEDIATION SVCS	22	1	21
MILITARY AFFAIRS	44	6	38
MUNICIPAL BOARD	7	0	7
NATURAL RESOURCES	1,371	147	1,224
NON-HEALTH LIC BDS			
BOXING	0	0	0
BARBERS	1	0	1
ELECTRICITY	25	0	25
ARCHITECTS & ENG	2	0	2
ABSTRACTORS	1	0	1
ACCOUNTANCY	4	0	4
PEACE OFFICERS	3	0	3
PLANNING	65	4	61
POLLUTION CONTROL	260	13	247
PUB EMP RET ASSN	36	0	36
PUBLIC SAFETY	709	76	633
PUBLIC SERVICE	102	5	97
PUBLIC UTIL COMM	10	1	9
RACING COMMISSION	12	0	12
REVENUE	237	17	220
SECRETARY OF STATE	30	2	28
STATE RETIREMENT	10	0	10
STATE UNIV SYSTEM	1,108	240	868
TEACHERS RETIREMENT	8	1	7
TRADE & ECON DEV	285	6	279
TRANSPORTATION	2,354	180	2,174
TRANSPORTATION REG BD	1	0	1
TREASURER	7	0	7
VETERANS AFFAIRS	71	8	63
WASTE MGMT BD	18	0	18
WRKRS COMP CT OF APPEALS	8	0	8
ZOO	26	9	17
OTHER	262	16	246
TOTAL	13,671	1,220	12,451

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

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

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

SCHEDULE 22.2
ACTUAL 1988

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES-F.Y. 1988 ACTUAL

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	25
INFORMATION MANAGEMENT	1,469
OPERATIONS MANAGEMENT	524
MATERIALS MANAGEMENT	54
FINANCE	135,747
BUDGET	10,426
ACCOUNTING	40,558
OTHER	7,835
EMPLOYEE RELATIONS	16,860
MEDIATION SERVICES	72
LEGISLATIVE AUDIT	33,928
TREASURER	1,120
ATTORNEY GENERAL	16,080
ISB CREDIT	(46,159)
TOTAL ALLOCATED ADDITIONS	218,539
TOTAL TO BE ALLOCATED	218,539

SCHEDULE 21.3
ACTUAL 1988

STATE OF MINNESOTA
FINANCE-FISCAL MGMT & ADMN

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	DEPT ADMN
ALLOCATED ADDITIONS	218,539	218,539
COST BY FUNCTION	218,539	218,539
ALLOCABLE COSTS DISALLOWED	218,539	218,539
NET ALLOCATION	218,539	218,539

SCHEDULE 22.4
ACTUAL 1988

STATE OF MINNESOTA

FINANCE-FISCAL MGMT AND ADMN

SECOND ALLOCATION

DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
FINANCE-BUDGET	29.5	28.42%	62,109
FINANCE-ACCOUNTING	51.3	49.42%	108,006
FINANCE-OTHER	23.0	22.16%	48,424
TOTAL	103.8	100.00%	218,539

ALLOCATION BASIS: ACTUAL EMPLOYEE COUNT F.Y. 1988
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

218,539

SCHEDULE 22.5
ACTUAL 1988

STATE OF MINNESOTA
FINANCE-FISCAL MGMT AND ADMN
SECOND ALLOCATION
DETAIL ALLOCATION-DEPT ADMN

USER DEPARTMENT	TOTAL	DEPT ADMN
FINANCE-BUDGET	62,109	62,109
FINANCE-ACCOUNTING	108,006	108,006
FINANCE-OTHER	48,424	48,424
TOTAL	218,539	218,539

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
ACTUAL 1988

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	62,109
LEGISLATIVE AUDIT	3,511

TOTAL ALLOCATED ADDITIONS	65,620
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TOTAL TO BE ALLOCATED	65,620
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SCHEDULE 23.3
ACTUAL 1988

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	65,620	28,063	26,286	11,271
COST BY FUNCTION	65,620	28,063	26,286	11,271
ALLOCABLE COSTS DISALLOWED	65,620 (11,271)	28,063	26,286	11,271 (11,271)
NET ALLOCATION	54,349	28,063	26,286	0

SCHEDULE 23.4
ACTUAL 1988

STATE OF MINNESOTA

FINANCE-BUDGET

SECOND ALLOCATION

DETAIL ALLOCATION-BUDGET CONTROL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	1,323	0.05%	14
BUILDING CONSTRUCTION	5,251	0.19%	55
PLANT MGMT	9,137	0.34%	95
STATE REGISTER & DOCUMENTS	4,707	0.17%	49
MICROGRAPHICS	1,713	0.06%	18
ELECT EQUIP RNTL	1,674	0.06%	17
TELECOMMUNICATIONS	19,297	0.72%	201
MOTOR POOL	23,453	0.87%	244
STATE PRINTER	14,846	0.55%	154
CENTRAL STORES	20,001	0.74%	208
FEDERAL SURPLUS	1,691	0.06%	18
RESOURCE RECOVERY	420	0.02%	4
COMMUTER VANS	542	0.02%	6
COMPUTER SERVICES	11,236	0.42%	117
ADDRESSING & INSERT	768	0.03%	8
MOVERS & DELIVERY	1,102	0.04%	11
CENTRAL MNTNCE REV	1,797	0.07%	19
CAPITOL PARKING	2,125	0.08%	22
PROC SUR-LOCAL GOVT	5	0.00%	0
RECORDS MGMT-LOCAL GOVT	98	0.00%	1
MGMT ANALYSIS-SP FD	258	0.01%	3
IISAC	34	0.00%	0
911 EMERGENCY	3,774	0.14%	39
RISK MANAGEMENT	595	0.02%	6
OTHER	2,277	0.08%	24
AGRICULTURE	43,135	1.60%	449
ANIMAL HEALTH BD	2,215	0.08%	23
ARTS BOARD	3,091	0.11%	32
ATTORNEY GENERAL	21,844	0.81%	227
AUDITOR	4,773	0.18%	50
CAPITOL AREA ARCH PLAN BD	915	0.03%	10
CHARITABLE GAMBLING	1,871	0.07%	19
COMMERCE	43,606	1.62%	454
COMMUNICATION IMPAIRED BD	405	0.02%	4
COMMUNITY COLLEGE BD	126,050	4.67%	1,311
CORRECTIONS	116,354	4.31%	1,210
DISABILITY COUNCIL	1,214	0.04%	13
EDUCATION-CENTRAL OFFICE	95,594	3.54%	994
EDUCATION-FARIBAUT SCHOOLS	6,157	0.23%	64
EDUCATION-VO-TECH	24,821	0.92%	258
EMPLOYEE RELATIONS	63,701	2.36%	663
HEALTH	69,035	2.56%	718
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.12%	35
NURSING	3,174	0.12%	33
PHARMACY	1,664	0.06%	17
DENTISTRY	1,967	0.07%	20
CHIROPRACTORS	979	0.04%	10
PSYCHOLOGY	1,047	0.04%	11
OPTOMETRY	472	0.02%	5
NURSING HOME ADM	641	0.02%	7
SOCIAL WRK & MNTL HLTH	183	0.01%	2
SOCIAL WRK LIC BD	119	0.00%	1
MARR & FAMILY THERAPY BD	254	0.01%	3
UNLIC MNTL HLTH PROV BD	202	0.01%	2
PODIATRY	237	0.01%	2
VETERINARY MEDICINE	612	0.02%	6

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.24%	66
HIGHER ED COORD BD	12,707	0.47%	132
HIGHER ED FAC AUTH	29	0.00%	0
HOUSING FINANCE	10,887	0.40%	113
HUMAN RIGHTS	2,479	0.09%	26
HUMAN SERVICES-CENT OFF	104,623	3.88%	1,088
HUMAN SERVICES-INSTITUTNS	94,077	3.49%	978
INDIAN AFFAIRS	1,117	0.04%	12
INVESTMENT BOARD	2,769	0.10%	29
IRON RANGE RESOURCES	18,269	0.68%	190
JOBS & TRAINING	240,023	8.90%	2,496
LABOR & INDUSTRY	49,107	1.82%	511
LEGISLATIVE AUDIT	1,804	0.07%	19
MEDIATION SVCS	1,712	0.06%	18
MILITARY AFFAIRS	16,831	0.62%	175
MUNICIPAL BOARD	812	0.03%	8
NATURAL RESOURCES	272,775	10.11%	2,837
NON-HEALTH LIC BDS			
BOXING	433	0.02%	5
BARBERS	1,191	0.04%	12
ELECTRICITY	4,133	0.15%	43
ARCHITECTS & ENG	2,356	0.09%	25
ABSTRACTORS	127	0.00%	1
ACCOUNTANCY	2,148	0.08%	22
PEACE OFFICERS	1,998	0.07%	21
PLANNING	10,400	0.39%	108
POLLUTION CONTROL	30,091	1.12%	313
PUB EMP RET ASSN	5,241	0.19%	55
PUBLIC SAFETY	438,536	16.25%	4,561
PUBLIC SERVICE	11,164	0.41%	116
PUBLIC UTIL COMM	1,709	0.06%	18
RACING COMMISSION	3,184	0.12%	33
REVENUE	48,365	1.79%	503
SECRETARY OF STATE	12,581	0.47%	131
STATE RETIREMENT	4,040	0.15%	42
STATE UNIV SYSTEM	145,927	5.41%	1,518
TEACHERS RETIREMENT	2,539	0.09%	26
TRADE & ECON DEV	31,103	1.15%	323
TRANSPORTATION	218,272	8.09%	2,270
TRANSPORTATION REG BD	370	0.01%	4
TREASURER	2,168	0.08%	23
VETERANS AFFAIRS	23,999	0.89%	250
WASTE MGMT BD	3,804	0.14%	40
WRKRS COMP CT OF APPEALS	735	0.03%	8
ZOO	22,225	0.82%	231
OTHER	65,194	2.42%	677
TOTAL	2,698,208	100.00%	28,063

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

SCHEDULE 23.5
ACTUAL 1988

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	5	0.06%	17
BUILDING CONSTRUCTION	25	0.32%	84
PLANT MGMT	11	0.14%	37
STATE REGISTER & DOCUMENTS	4	0.05%	13
MICROGRAPHICS	2	0.03%	7
ELECT EQUIP RNTL	2	0.03%	7
TELECOMMUNICATIONS	4	0.05%	13
MOTOR POOL	3	0.04%	10
STATE PRINTER	4	0.05%	13
CENTRAL STORES	4	0.05%	13
FEDERAL SURPLUS	6	0.08%	20
RESOURCE RECOVERY	0	0.00%	0
COMMUTER VANS	1	0.01%	3
COMPUTER SERVICES	21	0.27%	70
ADDRESSING & INSERT	1	0.01%	3
MOVERS & DELIVERY	1	0.01%	3
CENTRAL MNTNCE REV	1	0.01%	3
CAPITOL PARKING	3	0.04%	10
PROC SUR-LOCAL GOVT	1	0.01%	3
RECORDS MGMT-LOCAL GOVT	1	0.01%	3
MGMT ANALYSIS-SP FD	1	0.01%	3
IISAC	1	0.01%	3
911 EMERGENCY	1	0.01%	3
RISK MANAGEMENT	1	0.01%	3
OTHER	22	0.28%	74
AGRICULTURE	154	1.96%	516
ANIMAL HEALTH BD	12	0.15%	40
ARTS BOARD	38	0.48%	127
ATTORNEY GENERAL	70	0.89%	235
AUDITOR	10	0.13%	34
CAPITOL AREA ARCH PLAN BD	4	0.05%	13
CHARITABLE GAMBLING	3	0.04%	10
COMMERCE	32	0.41%	107
COMMUNICATION IMPAIRED BD	2	0.03%	7
COMMUNITY COLLEGE BD	95	1.21%	318
CORRECTIONS	660	8.41%	2,211
DISABILITY COUNCIL	10	0.13%	34
EDUCATION-CENTRAL OFFICE	462	5.89%	1,548
EDUCATION-FARIBAULT SCHOOLS	60	0.76%	201
EDUCATION-VO-TECH	181	2.31%	606
EMPLOYEE RELATIONS	44	0.56%	147
HEALTH	544	6.93%	1,823
HEALTH LIC BDS			
MEDICAL EXAMINERS	3	0.04%	10
NURSING	4	0.05%	13
PHARMACY	3	0.04%	10
DENTISTRY	3	0.04%	10
CHIROPRACTORS	5	0.06%	17
PSYCHOLOGY	2	0.03%	7
OPTOMETRY	2	0.03%	7
NURSING HOME ADM	3	0.04%	10
SOCIAL WRK & MNTL HLTH	2	0.03%	7
SOCIAL WRK LIC BD	3	0.04%	10
MARR & FAMILY THERAPY BD	3	0.04%	10
UNLIC MNTL HLTH PROV BD	3	0.04%	10
PODIATRY	2	0.03%	7
VETERINARY MEDICINE	3	0.04%	10

SCHEDULE 23.5
ACTUAL 1988

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	7	0.09%	23
HIGHER ED COORD BD	47	0.60%	157
HIGHER ED FAC AUTH	1	0.01%	3
HOUSING FINANCE	53	0.68%	178
HUMAN RIGHTS	23	0.29%	77
HUMAN SERVICES-CENT OFF	390	4.97%	1,307
HUMAN SERVICES-INSTITUTNS	370	4.72%	1,240
INDIAN AFFAIRS	17	0.22%	57
INVESTMENT BOARD	33	0.42%	111
IRON RANGE RESOURCES	102	1.30%	342
JOBS & TRAINING	138	1.76%	462
LABOR & INDUSTRY	145	1.85%	486
LEGISLATIVE AUDIT	6	0.08%	20
MEDIATION SVCS	4	0.05%	13
MILITARY AFFAIRS	54	0.69%	181
MUNICIPAL BOARD	3	0.04%	10
NATURAL RESOURCES	1,404	17.90%	4,704
NON-HEALTH LIC BDS			
BOXING	2	0.03%	7
BARBERS	2	0.03%	7
ELECTRICITY	5	0.06%	17
ARCHITECTS & ENG	3	0.04%	10
ABSTRACTORS	2	0.03%	7
ACCOUNTANCY	2	0.03%	7
PEACE OFFICERS	3	0.04%	10
PLANNING	60	0.76%	201
POLLUTION CONTROL	305	3.89%	1,022
PUB EMP RET ASSN	9	0.11%	30
PUBLIC SAFETY	290	3.70%	972
PUBLIC SERVICE	38	0.48%	127
PUBLIC UTIL COMM	9	0.11%	30
RACING COMMISSION	25	0.32%	84
REVENUE	314	4.00%	1,052
SECRETARY OF STATE	24	0.31%	80
STATE RETIREMENT	14	0.18%	47
STATE UNIV SYSTEM	71	0.91%	238
TEACHERS RETIREMENT	3	0.04%	10
TRADE & ECON DEV	177	2.26%	593
TRANSPORTATION	501	6.39%	1,679
TRANSPORTATION REG BD	2	0.03%	7
TREASURER	4	0.05%	13
VETERANS AFFAIRS	73	0.93%	245
WASTE MGMT BD	27	0.34%	90
WRKRS COMP CT OF APPEALS	2	0.03%	7
ZOO	93	1.19%	312
OTHER	440	5.61%	1,478
TOTAL	7,845	100.00%	25,286

ALLOCATION BASIS: NUMBER OF AID's (ALLOTMENT ACCOUNTS) 9-4-88
SOURCE: COMPUTER REPORT

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

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
ADMINISTRATION			
BUILDING CODE	31	14	17
BUILDING CONSTRUCTION	139	55	84
PLANT MGMT	132	95	37
STATE REGISTER & DOCUMENTS	62	49	13
MICROGRAPHICS	25	18	7
ELECT EQUIP RNTL	24	17	7
TELECOMMUNICATIONS	214	201	13
MOTOR POOL	254	244	10
STATE PRINTER	167	154	13
CENTRAL STORES	221	208	13
FEDERAL SURPLUS	38	18	20
RESOURCE RECOVERY	4	4	0
COMMUTER VANS	9	6	3
COMPUTER SERVICES	187	117	70
ADDRESSING & INSERT	11	8	3
MOVERS & DELIVERY	14	11	3
CENTRAL MNTNCE REV	22	19	3
CAPITOL PARKING	32	22	10
PROC SUR-LOCAL GOVT	3	0	3
RECORDS MGMT-LOCAL GOVT	4	1	3
MGMT ANALYSIS-SP FD	6	3	3
IISAC	3	0	3
911 EMERGENCY	42	39	3
RISK MANAGEMENT	9	6	3
OTHER	98	24	74
AGRICULTURE	965	449	516
ANIMAL HEALTH BD	63	23	40
ARTS BOARD	159	32	127
ATTORNEY GENERAL	462	227	235
AUDITOR	84	50	34
CAPITOL AREA ARCH PLAN BD	23	10	13
CHARITABLE GAMBLING	29	19	10
COMMERCE	561	454	107
COMMUNICATION IMPAIRED BD	11	4	7
COMMUNITY COLLEGE BD	1,629	1,311	318
CORRECTIONS	3,421	1,210	2,211
DISABILITY COUNCIL	47	13	34
EDUCATION-CENTRAL OFFICE	2,542	994	1,548
EDUCATION-FARIBAULT SCHOOLS	265	64	201
EDUCATION-VO-TECH	864	258	606
EMPLOYEE RELATIONS	810	663	147
HEALTH	2,541	718	1,823
HEALTH LIC BDS			
MEDICAL EXAMINERS	45	35	10
NURSING	46	33	13
PHARMACY	27	17	10
DENTISTRY	30	20	10
CHIROPRACTORS	27	10	17
PSYCHOLOGY	18	11	7
OPTOMETRY	12	5	7
NURSING HOME ADM	17	7	10
SOCIAL WRK & MNTL HLTH	9	2	7
SOCIAL WRK LIC BD	11	1	10
MARR & FAMILY THERAPY BD	13	3	10
UNLIC MNTL HLTH PROV BD	12	2	10
PODIATRY	9	2	7
VETERINARY MEDICINE	16	6	10

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

USER DEPARTMENT	TOTAL	BUDGET CONTROL	BUDGET SUPPORT
HEARING EXAMINER	89	66	23
HIGHER ED COORD BD	289	132	157
HIGHER ED FAC AUTH	3	0	3
HOUSING FINANCE	291	113	178
HUMAN RIGHTS	103	26	77
HUMAN SERVICES-CENT OFF	2,395	1,088	1,307
HUMAN SERVICES-INSTITUTNS	2,218	978	1,240
INDIAN AFFAIRS	69	12	57
INVESTMENT BOARD	140	29	111
IRON RANGE RESOURCES	532	190	342
JOBS & TRAINING	2,958	2,496	462
LABOR & INDUSTRY	997	511	486
LEGISLATIVE AUDIT	39	19	20
MEDIATION SVCS	31	18	13
MILITARY AFFAIRS	356	175	181
MUNICIPAL BOARD	18	8	10
NATURAL RESOURCES	7,541	2,837	4,704
NON-HEALTH LIC BDS			
BOXING	12	5	7
BARBERS	19	12	7
ELECTRICITY	60	43	17
ARCHITECTS & ENG	35	25	10
ABSTRACTORS	8	1	7
ACCOUNTANCY	29	22	7
PEACE OFFICERS	31	21	10
PLANNING	309	108	201
POLLUTION CONTROL	1,335	313	1,022
PUB EMP RET ASSN	85	55	30
PUBLIC SAFETY	5,533	4,561	972
PUBLIC SERVICE	243	116	127
PUBLIC UTIL COMM	48	18	30
RACING COMMISSION	117	33	84
REVENUE	1,555	503	1,052
SECRETARY OF STATE	211	131	80
STATE RETIREMENT	89	42	47
STATE UNIV SYSTEM	1,756	1,518	238
TEACHERS RETIREMENT	36	26	10
TRADE & ECON DEV	916	323	593
TRANSPORTATION	3,949	2,270	1,679
TRANSPORTATION REG BD	11	4	7
TREASURER	36	23	13
VETERANS AFFAIRS	495	250	245
WASTE MGMT BD	130	40	90
WRKRS COMP CT OF APPEALS	15	8	7
ZOO	543	231	312
OTHER	2,155	677	1,478
TOTAL	54,349	28,063	26,286

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
ACTUAL 1988

STATE OF MINNESOTA
FINANCE-ACCOUNTING
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT & ADMN	108,006
LEGISLATIVE AUDIT	60,904
TOTAL ALLOCATED ADDITIONS	168,910
TOTAL TO BE ALLOCATED	168,910

SCHEDULE 24.3
ACTUAL 1988

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	168,910	158,845	10,065
COST BY FUNCTION	168,910	158,845	10,065
ALLOCABLE COSTS DISALLOWED	168,910 (10,065)	158,845	10,065 (10,065)
NET ALLOCATION	158,845	158,845	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	1,323	0.05%	78
BUILDING CONSTRUCTION	5,251	0.19%	309
PLANT MGMT	9,137	0.34%	538
STATE REGISTER & DOCUMENTS	4,707	0.17%	277
MICROGRAPHICS	1,713	0.06%	101
ELECT EQUIP RNTL	1,674	0.06%	99
TELECOMMUNICATIONS	19,297	0.72%	1,136
MOTOR POOL	23,453	0.87%	1,381
STATE PRINTER	14,846	0.55%	874
CENTRAL STORES	20,001	0.74%	1,177
FEDERAL SURPLUS	1,691	0.06%	100
RESOURCE RECOVERY	420	0.02%	25
COMMUTER VANS	542	0.02%	32
COMPUTER SERVICES	11,236	0.42%	661
ADDRESSING & INSERT	768	0.03%	45
MOVERS & DELIVERY	1,102	0.04%	65
CENTRAL MNTNCE REV	1,797	0.07%	106
CAPITOL PARKING	2,125	0.08%	125
PROC SUR-LOCAL GOVT	5	0.00%	0
RECORDS MGMT-LOCAL GOVT	98	0.00%	6
MGMT ANALYSIS-SP FD	258	0.01%	15
IISAC	34	0.00%	2
911 EMERGENCY	3,774	0.14%	222
RISK MANAGEMENT	595	0.02%	35
OTHER	2,277	0.08%	134
AGRICULTURE	43,135	1.60%	2,539
ANIMAL HEALTH BD	2,215	0.08%	130
ARTS BOARD	3,091	0.11%	182
ATTORNEY GENERAL	21,844	0.81%	1,286
AUDITOR	4,773	0.18%	281
CAPITOL AREA ARCH PLAN BD	915	0.03%	54
CHARITABLE GAMBLING	1,871	0.07%	110
COMMERCE	43,606	1.62%	2,567
COMMUNICATION IMPAIRED BD	405	0.02%	24
COMMUNITY COLLEGE BD	126,050	4.67%	7,421
CORRECTIONS	116,354	4.31%	6,850
DISABILITY COUNCIL	1,214	0.04%	71
EDUCATION-CENTRAL OFFICE	95,594	3.54%	5,628
EDUCATION-FARIBAULT SCHOOLS	6,157	0.23%	362
EDUCATION-VO-TECH	24,821	0.92%	1,461
EMPLOYEE RELATIONS	63,701	2.36%	3,750
HEALTH	69,035	2.56%	4,064
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.12%	196
NURSING	3,174	0.12%	187
PHARMACY	1,664	0.06%	98
DENTISTRY	1,967	0.07%	116
CHIROPRACTORS	979	0.04%	58
PSYCHOLOGY	1,047	0.04%	62
OPTOMETRY	472	0.02%	28
NURSING HOME ADM	641	0.02%	38
SOCIAL WRK & MNTL HLTH	183	0.01%	11
SOCIAL WRK LIC BD	119	0.00%	7
MARR & FAMILY THERAPY BD	254	0.01%	15
UNLIC MNTL HLTH PROV BD	202	0.01%	12
PODIATRY	237	0.01%	14
VETERINARY MEDICINE	612	0.02%	36

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.24%	375
HIGHER ED COORD BD	12,707	0.47%	748
HIGHER ED FAC AUTH	29	0.00%	2
HOUSING FINANCE	10,887	0.40%	641
HUMAN RIGHTS	2,479	0.09%	146
HUMAN SERVICES-CENT OFF	104,623	3.88%	6,159
HUMAN SERVICES-INSTITUTNS	94,077	3.49%	5,538
INDIAN AFFAIRS	1,117	0.04%	66
INVESTMENT BOARD	2,769	0.10%	163
IRON RANGE RESOURCES	18,269	0.68%	1,076
JOBS & TRAINING	240,023	8.90%	14,130
LABOR & INDUSTRY	49,107	1.82%	2,891
LEGISLATIVE AUDIT	1,804	0.07%	106
MEDIATION SVCS	1,712	0.06%	101
MILITARY AFFAIRS	16,831	0.62%	991
MUNICIPAL BOARD	812	0.03%	48
NATURAL RESOURCES	272,775	10.11%	16,058
NON-HEALTH LIC BDS			
BOXING	433	0.02%	25
BARBERS	1,191	0.04%	70
ELECTRICITY	4,133	0.15%	243
ARCHITECTS & ENG	2,356	0.09%	139
ABSTRACTORS	127	0.00%	7
ACCOUNTANCY	2,148	0.08%	126
PEACE OFFICERS	1,998	0.07%	118
PLANNING	10,400	0.39%	612
POLLUTION CONTROL	30,091	1.12%	1,771
PUB EMP RET ASSN	5,241	0.19%	309
PUBLIC SAFETY	438,536	16.25%	25,817
PUBLIC SERVICE	11,164	0.41%	657
PUBLIC UTIL COMM	1,709	0.06%	101
RACING COMMISSION	3,184	0.12%	187
REVENUE	48,365	1.79%	2,847
SECRETARY OF STATE	12,581	0.47%	741
STATE RETIREMENT	4,040	0.15%	238
STATE UNIV SYSTEM	145,927	5.41%	8,591
TEACHERS RETIREMENT	2,539	0.09%	149
TRADE & ECON DEV	31,103	1.15%	1,831
TRANSPORTATION	218,272	8.09%	12,850
TRANSPORTATION REG BD	370	0.01%	22
TREASURER	2,168	0.08%	128
VETERANS AFFAIRS	23,999	0.89%	1,413
WASTE MGMT BD	3,804	0.14%	224
WRKRS COMP CT OF APPEALS	735	0.03%	43
ZOO	22,225	0.82%	1,308
OTHER	65,194	2.42%	3,838
TOTAL	2,698,208	100.00%	158,845

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

SCHEDULE 24.5
ACTUAL 1988

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

USER DEPARTMENT	TOTAL	ACCOUNTING
ADMINISTRATION		
BUILDING CODE	78	78
BUILDING CONSTRUCTION	309	309
PLANT MGMT	538	538
STATE REGISTER & DOCUMENTS	277	277
MICROGRAPHICS	101	101
ELECT EQUIP RNTL	99	99
TELECOMMUNICATIONS	1,136	1,136
MOTOR POOL	1,381	1,381
STATE PRINTER	874	874
CENTRAL STORES	1,177	1,177
FEDERAL SURPLUS	100	100
RESOURCE RECOVERY	25	25
COMMUTER VANS	32	32
COMPUTER SERVICES	661	661
ADDRESSING & INSERT	45	45
MOVERS & DELIVERY	65	65
CENTRAL MNTNCE REV	106	106
CAPITOL PARKING	125	125
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	6	6
MGMT ANALYSIS-SP FD	15	15
IISAC	2	2
911 EMERGENCY	222	222
RISK MANAGEMENT	35	35
OTHER	134	134
AGRICULTURE	2,539	2,539
ANIMAL HEALTH BD	130	130
ARTS BOARD	182	182
ATTORNEY GENERAL	1,286	1,286
AUDITOR	281	281
CAPITOL AREA ARCH PLAN BD	54	54
CHARITABLE GAMBLING	110	110
COMMERCE	2,567	2,567
COMMUNICATION IMPAIRED BD	24	24
COMMUNITY COLLEGE BD	7,421	7,421
CORRECTIONS	6,850	6,850
DISABILITY COUNCIL	71	71
EDUCATION-CENTRAL OFFICE	5,628	5,628
EDUCATION-FARIBAULT SCHOOLS	362	362
EDUCATION-VO-TECH	1,461	1,461
EMPLOYEE RELATIONS	3,750	3,750
HEALTH	4,064	4,064
HEALTH LIC BDS		
MEDICAL EXAMINERS	196	196
NURSING	187	187
PHARMACY	98	98
DENTISTRY	116	116
CHIROPRACTORS	58	58
PSYCHOLOGY	62	62
OPTOMETRY	28	28
NURSING HOME ADM	38	38
SOCIAL WRK & MNTL HLTH	11	11
SOCIAL WRK LIC BD	7	7
MARR & FAMILY THERAPY BD	15	15
UNLIC MNTL HLTH PROV BD	12	12
PODIATRY	14	14
VETERINARY MEDICINE	36	36

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

USER DEPARTMENT	TOTAL	ACCOUNTING
HEARING EXAMINER	375	375
HIGHER ED COORD BD	748	748
HIGHER ED FAC AUTH	2	2
HOUSING FINANCE	641	641
HUMAN RIGHTS	146	146
HUMAN SERVICES-CENT OFF	6,159	6,159
HUMAN SERVICES-INSTITUTNS	5,538	5,538
INDIAN AFFAIRS	66	66
INVESTMENT BOARD	163	163
IRON RANGE RESOURCES	1,076	1,076
JOBS & TRAINING	14,130	14,130
LABOR & INDUSTRY	2,891	2,891
LEGISLATIVE AUDIT	106	106
MEDIATION SVCS	101	101
MILITARY AFFAIRS	991	991
MUNICIPAL BOARD	48	48
NATURAL RESOURCES	16,058	16,058
NON-HEALTH LIC BDS		
BOXING	25	25
BARBERS	70	70
ELECTRICITY	243	243
ARCHITECTS & ENG	139	139
ABSTRACTORS	7	7
ACCOUNTANCY	126	126
PEACE OFFICERS	118	118
PLANNING	612	612
POLLUTION CONTROL	1,771	1,771
PUB EMP RET ASSN	309	309
PUBLIC SAFETY	25,817	25,817
PUBLIC SERVICE	657	657
PUBLIC UTIL COMM	101	101
RACING COMMISSION	187	187
REVENUE	2,847	2,847
SECRETARY OF STATE	741	741
STATE RETIREMENT	238	238
STATE UNIV SYSTEM	8,591	8,591
TEACHERS RETIREMENT	149	149
TRADE & ECON DEV	1,831	1,831
TRANSPORTATION	12,850	12,850
TRANSPORTATION REG BD	22	22
TREASURER	128	128
VETERANS AFFAIRS	1,413	1,413
WASTE MGMT BD	224	224
WRKRS COMP CT OF APPEALS	43	43
ZOO	1,308	1,308
OTHER	3,838	3,838
TOTAL	158,845	158,845

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
ACTUAL 1988

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988

ALLOCATED ADDITIONS:

FINANCE-FISCAL MGMT AND ADMN	48,424
LEGISLATIVE AUDITOR	70,052
TOTAL ALLOCATED ADDITIONS	118,476
TOTAL TO BE ALLOCATED	118,476

SCHEDULE 25.3
ACTUAL 1988

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	118,476	20,671	60,963	957	35,885
COST BY FUNCTION	118,476	20,671	60,963	957	35,885
ALLOCABLE COSTS DISALLOWED	118,476 (35,885)	20,671	60,963	957	35,885 (35,885)
NET ALLOCATION	82,591	20,671	60,963	957	0

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	1,323	0.05%	10
BUILDING CONSTRUCTION	5,251	0.19%	40
PLANT MGMT	9,137	0.34%	70
STATE REGISTER & DOCUMENTS	4,707	0.17%	36
MICROGRAPHICS	1,713	0.06%	13
ELECT EQUIP RMTL	1,674	0.06%	13
TELECOMMUNICATIONS	19,297	0.72%	148
MOTOR POOL	23,453	0.87%	180
STATE PRINTER	14,846	0.55%	114
CENTRAL STORES	20,001	0.74%	153
FEDERAL SURPLUS	1,691	0.06%	13
RESOURCE RECOVERY	420	0.02%	3
COMMUTER VANS	542	0.02%	4
COMPUTER SERVICES	11,236	0.42%	86
ADDRESSING & INSERT	768	0.03%	6
MOVERS & DELIVERY	1,102	0.04%	8
CENTRAL MNTNCE REV	1,797	0.07%	14
CAPITOL PARKING	2,125	0.08%	16
PROC SUR-LOCAL GOVT	5	0.00%	0
RECORDS MGMT-LOCAL GOVT	98	0.00%	1
MGMT ANALYSIS-SP FD	258	0.01%	2
IISAC	34	0.00%	0
911 EMERGENCY	3,774	0.14%	29
RISK MANAGEMENT	595	0.02%	5
OTHER	2,277	0.08%	17
AGRICULTURE	43,135	1.60%	330
ANIMAL HEALTH BD	2,215	0.08%	17
ARTS BOARD	3,091	0.11%	24
ATTORNEY GENERAL	21,844	0.81%	167
AUDITOR	4,773	0.18%	37
CAPITOL AREA ARCH PLAN BD	915	0.03%	7
CHARITABLE GAMBLING	1,871	0.07%	14
COMMERCE	43,606	1.62%	334
COMMUNICATION IMPAIRED BD	405	0.02%	3
COMMUNITY COLLEGE BD	126,050	4.67%	966
CORRECTIONS	116,354	4.31%	891
DISABILITY COUNCIL	1,214	0.04%	9
EDUCATION-CENTRAL OFFICE	95,594	3.54%	732
EDUCATION-FARIBAUTL SCHOOLS	6,157	0.23%	47
EDUCATION-VO-TECH	24,821	0.92%	190
EMPLOYEE RELATIONS	63,701	2.36%	488
HEALTH	69,035	2.56%	529
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.12%	26
NURSING	3,174	0.12%	24
PHARMACY	1,664	0.06%	13
DENTISTRY	1,967	0.07%	15
CHIROPRACTORS	979	0.04%	8
PSYCHOLOGY	1,047	0.04%	8
OPTOMETRY	472	0.02%	4
NURSING HOME ADM	641	0.02%	5
SOCIAL WRK & MNTL HLTH	183	0.01%	1
SOCIAL WRK LIC BD	119	0.00%	1
MARR & FAMILY THERAPY BD	254	0.01%	2
UNLIC MNTL HLTH PROV BD	202	0.01%	2
PODIATRY	237	0.01%	2
VETERINARY MEDICINE	612	0.02%	5

STATE OF MINNESOTA

FINANCE-OTHER

SECOND ALLOCATION

DETAIL ALLOCATION-FINANCIAL REPORTING

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.24%	49
HIGHER ED COORD BD	12,707	0.47%	97
HIGHER ED FAC AUTH	29	0.00%	0
HOUSING FINANCE	10,887	0.40%	83
HUMAN RIGHTS	2,479	0.09%	19
HUMAN SERVICES-CENT OFF	104,623	3.88%	802
HUMAN SERVICES-INSTITUTNS	94,077	3.49%	721
INDIAN AFFAIRS	1,117	0.04%	9
INVESTMENT BOARD	2,769	0.10%	21
IRON RANGE RESOURCES	18,269	0.68%	140
JOBS & TRAINING	240,023	8.90%	1,839
LABOR & INDUSTRY	49,107	1.82%	376
LEGISLATIVE AUDIT	1,804	0.07%	14
MEDIATION SVCS	1,712	0.06%	13
MILITARY AFFAIRS	16,831	0.62%	129
MUNICIPAL BOARD	812	0.03%	6
NATURAL RESOURCES	272,775	10.11%	2,090
NON-HEALTH LIC BDS			
BOXING	433	0.02%	3
BARBERS	1,191	0.04%	9
ELECTRICITY	4,133	0.15%	32
ARCHITECTS & ENG	2,356	0.09%	18
ABSTRACTORS	127	0.00%	1
ACCOUNTANCY	2,148	0.08%	16
PEACE OFFICERS	1,998	0.07%	15
PLANNING	10,400	0.39%	80
POLLUTION CONTROL	30,091	1.12%	231
PUB EMP RET ASSN	5,241	0.19%	40
PUBLIC SAFETY	438,536	16.25%	3,360
PUBLIC SERVICE	11,164	0.41%	86
PUBLIC UTIL COMM	1,709	0.06%	13
RACING COMMISSION	3,184	0.12%	24
REVENUE	48,365	1.79%	371
SECRETARY OF STATE	12,581	0.47%	96
STATE RETIREMENT	4,040	0.15%	31
STATE UNIV SYSTEM	145,927	5.41%	1,118
TEACHERS RETIREMENT	2,539	0.09%	19
TRADE & ECON DEV	31,103	1.15%	238
TRANSPORTATION	218,272	8.09%	1,672
TRANSPORTATION REG BD	370	0.01%	3
TREASURER	2,168	0.08%	17
VETERANS AFFAIRS	23,999	0.89%	184
WASTE MGMT BD	3,804	0.14%	29
WRKRS COMP CT OF APPEALS	735	0.03%	6
ZOO	22,225	0.82%	170
OTHER	65,194	2.42%	499
TOTAL	2,698,208	100.00%	20,671

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988
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	3,806	0.04%	23
BUILDING CONSTRUCTION	7,100	0.07%	42
PLANT MGMT	51,105	0.50%	305
STATE REGISTER & DOCUMENTS	5,265	0.05%	31
MICROGRAPHICS	4,475	0.04%	27
ELECT EQUIP RNTL	2,193	0.02%	13
TELECOMMUNICATIONS	1,913	0.02%	11
MOTOR POOL	4,413	0.04%	26
STATE PRINTER	24,437	0.24%	146
CENTRAL STORES	3,863	0.04%	23
FEDERAL SURPLUS	1,845	0.02%	11
RESOURCE RECOVERY	660	0.01%	4
COMMUTER VANS	1,075	0.01%	6
COMPUTER SERVICES	69,238	0.68%	413
ADDRESSING & INSERT	4,916	0.05%	29
MOVERS & DELIVERY	2,954	0.03%	18
CENTRAL MNTNCE REV	1,448	0.01%	9
CAPITOL PARKING	2,824	0.03%	17
PROC SUR-LOCAL GOVT	287	0.00%	2
RECORDS MGMT-LOCAL GOVT	153	0.00%	1
MGMT ANALYSIS-SP FD	1,095	0.01%	7
IISAC	76	0.00%	0
911 EMERGENCY	901	0.01%	5
RISK MANAGEMENT	0	0.00%	0
OTHER	502	0.00%	3
AGRICULTURE	116,889	1.14%	697
ANIMAL HEALTH BD	15,953	0.16%	95
ARTS BOARD	3,845	0.04%	23
ATTORNEY GENERAL	88,191	0.86%	526
AUDITOR	28,285	0.28%	169
CAPITOL AREA ARCH PLAN BD	1,721	0.02%	10
CHARITABLE GAMBLING	3,557	0.03%	21
COMMERCE	57,770	0.56%	344
COMMUNICATION IMPAIRED BD	115	0.00%	1
COMMUNITY COLLEGE BD	456,821	4.47%	2,722
CORRECTIONS	567,739	5.55%	3,383
DISABILITY COUNCIL	2,444	0.02%	15
EDUCATION-CENTRAL OFFICE	98,033	0.96%	584
EDUCATION-FARIBAUTL SCHOOLS	46,782	0.46%	279
EDUCATION-VO-TECH	25,492	0.25%	152
EMPLOYEE RELATIONS	36,938	0.36%	220
HEALTH	197,820	1.93%	1,179
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,783	0.04%	23
NURSING	4,537	0.04%	27
PHARMACY	1,443	0.01%	9
DENTISTRY	1,174	0.01%	7
CHIROPRACTORS	692	0.01%	4
PSYCHOLOGY	779	0.01%	5
OPTOMETRY	291	0.00%	2
NURSING HOME ADM	477	0.00%	3
SOCIAL WRK & MNTL HLTH	88	0.00%	1
SOCIAL WRK LIC BD	30	0.00%	0
MARR & FAMILY THERAPY BD	22	0.00%	0
UNLIC MNTL HLTH PROV BD	29	0.00%	0
PODIATRY	0	0.00%	0
VETERINARY MEDICINE	341	0.00%	2

STATE OF MINNESOTA
FINANCE-OTHER
SECOND ALLOCATION
DETAIL ALLOCATION-CENTRAL PAYROLL

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	15,980	0.16%	95
HIGHER ED COORD BD	55,846	0.55%	333
HIGHER ED FAC AUTH	541	0.01%	3
HOUSING FINANCE	31,980	0.31%	191
HUMAN RIGHTS	16,945	0.17%	101
HUMAN SERVICES-CENT OFF	216,480	2.12%	1,290
HUMAN SERVICES-INSTITUTNS	2,096,351	20.49%	12,492
INDIAN AFFAIRS	2,183	0.02%	13
INVESTMENT BOARD	6,418	0.06%	38
IRON RANGE RESOURCES	30,454	0.30%	181
JOBS & TRAINING	556,545	5.44%	3,316
LABOR & INDUSTRY	112,035	1.10%	668
LEGISLATIVE AUDIT	17,201	0.17%	103
MEDIATION SVCS	5,760	0.06%	34
MILITARY AFFAIRS	110,793	1.08%	660
MUNICIPAL BOARD	1,137	0.01%	7
NATURAL RESOURCES	958,290	9.37%	5,710
NON-HEALTH LIC BDS			
BOXING	525	0.01%	3
BARBERS	745	0.01%	4
ELECTRICITY	4,871	0.05%	29
ARCHITECTS & ENG	1,383	0.01%	8
ABSTRACTORS	0	0.00%	0
ACCOUNTANCY	1,078	0.01%	6
PEACE OFFICERS	1,871	0.02%	11
PLANNING	28,619	0.28%	171
POLLUTION CONTROL	145,141	1.42%	865
PUB EMP RET ASSN	18,355	0.18%	109
PUBLIC SAFETY	517,332	5.06%	3,083
PUBLIC SERVICE	36,561	0.36%	218
PUBLIC UTIL COMM	8,568	0.08%	51
RACING COMMISSION	2,470	0.02%	15
REVENUE	298,683	2.92%	1,780
SECRETARY OF STATE	16,684	0.16%	99
STATE RETIREMENT	11,556	0.11%	69
STATE UNIV SYSTEM	936,608	9.16%	5,581
TEACHERS RETIREMENT	13,148	0.13%	78
TRADE & ECON DEV	52,058	0.51%	310
TRANSPORTATION	1,573,284	15.38%	9,375
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	2,613	0.03%	16
VETERANS AFFAIRS	130,721	1.28%	779
WASTE MGMT BD	14,398	0.14%	86
WRKRS COMP CT OF APPEALS	3,352	0.03%	20
ZOO	50,587	0.49%	301
OTHER	165,549	1.62%	986
TOTAL	10,230,325	100.00%	60,963

ALLOCATION BASIS: PAYROLL TRANSACTIONS PROCESSED IN F.Y. 1988
SOURCE: COMPUTER REPORT

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	2,064,745	0.11%	1
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	59,080,146	3.14%	30
HUMAN RIGHTS	362,609	0.02%	0
HUMAN SERVICES-CENT OFF	1,003,384,629	53.39%	511
HUMAN SERVICES-INSTITUTNS	229,984	0.01%	0
INDIAN AFFAIRS	50,000	0.00%	0
INVESTMENT BOARD	0	0.00%	0
IRON RANGE RESOURCES	206,250	0.01%	0
JOBS & TRAINING	208,850,595	11.11%	106
LABOR & INDUSTRY	2,311,113	0.12%	1
LEGISLATIVE AUDIT	0	0.00%	0
MEDIATION SVCS	11,477	0.00%	0
MILITARY AFFAIRS	9,037,387	0.48%	5
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	14,227,651	0.76%	7
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	780	0.00%	0
PLANNING	7,499,851	0.40%	4
POLLUTION CONTROL	11,987,266	0.64%	6
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	14,704,143	0.78%	7
PUBLIC SERVICE	3,263,042	0.17%	2
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	4,223,100	0.22%	2
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	15,585,172	0.83%	8
TRANSPORTATION	296,890,079	15.80%	151
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	2,459,330	0.13%	1
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	4,964,858	0.26%	5
TOTAL	1,879,455,355	100.00%	957

ALLOCATION BASIS: FEDERAL CASH BASIS RECEIPTS F.Y. 1988
SOURCE: COMPUTER REPORT (FINU 8603)

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	153,957	0.01%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECT EQUIP RNTL	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
COMPUTER SERVICES	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	2,671	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	793,654	0.04%	0
ANIMAL HEALTH BD	102,514	0.01%	0
ARTS BOARD	569,889	0.03%	0
ATTORNEY GENERAL	470,775	0.03%	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
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	3,818,314	0.20%	2
CORRECTIONS	1,746,611	0.09%	1
DISABILITY COUNCIL	1,000	0.00%	0
EDUCATION-CENTRAL OFFICE	148,482,709	7.90%	76
EDUCATION-FARIBAULT SCHOOLS	63,629	0.00%	0
EDUCATION-VO-TECH	17,852,718	0.95%	9
EMPLOYEE RELATIONS	0	0.00%	0
HEALTH	44,002,707	2.34%	22
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

SCHEDULE 25.7
ACTUAL 1988

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

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
HEARING EXAMINER	144	49	95	0
HIGHER ED COORD BD	431	97	333	1
HIGHER ED FAC AUTH	3	0	3	0
HOUSING FINANCE	304	83	191	30
HUMAN RIGHTS	120	19	101	0
HUMAN SERVICES-CENT OFF	2,603	802	1,290	511
HUMAN SERVICES-INSTITUTNS	13,213	721	12,492	0
INDIAN AFFAIRS	22	9	13	0
INVESTMENT BOARD	59	21	38	0
IRON RANGE RESOURCES	321	140	181	0
JOBS & TRAINING	5,261	1,839	3,316	106
LABOR & INDUSTRY	1,045	376	668	1
LEGISLATIVE AUDIT	117	14	103	0
MEDIATION SVCS	47	13	34	0
MILITARY AFFAIRS	794	129	660	5
MUNICIPAL BOARD	13	6	7	0
NATURAL RESOURCES	7,807	2,090	5,710	7
NON-HEALTH LIC BDS				
BOXING	6	3	3	0
BARBERS	13	9	4	0
ELECTRICITY	61	32	29	0
ARCHITECTS & ENG	26	18	8	0
ABSTRACTORS	1	1	0	0
ACCOUNTANCY	22	16	6	0
PEACE OFFICERS	26	15	11	0
PLANNING	255	80	171	4
POLLUTION CONTROL	1,102	231	865	6
PUB EMP RET ASSN	149	40	109	0
PUBLIC SAFETY	6,450	3,360	3,083	7
PUBLIC SERVICE	306	86	218	2
PUBLIC UTIL COMM	64	13	51	0
RACING COMMISSION	39	24	15	0
REVENUE	2,151	371	1,780	0
SECRETARY OF STATE	195	96	99	0
STATE RETIREMENT	100	31	69	0
STATE UNIV SYSTEM	6,701	1,118	5,581	2
TEACHERS RETIREMENT	97	19	78	0
TRADE & ECON DEV	556	238	310	8
TRANSPORTATION	11,198	1,672	9,375	151
TRANSPORTATION REG BD	3	3	0	0
TREASURER	33	17	16	0
VETERANS AFFAIRS	964	184	779	1
WASTE MGMT BD	115	29	86	0
WRKRS COMP CT OF APPEALS	26	6	20	0
ZOO	471	170	301	0
OTHER	1,490	499	986	5
TOTAL	82,591	20,671	60,963	957

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

USER DEPARTMENT	TOTAL	FINANCIAL REPORTING	CENTRAL PAYROLL	SINGLE AUDIT
ADMINISTRATION				
BUILDING CODE	33	10	23	0
BUILDING CONSTRUCTION	82	40	42	0
PLANT MGMT	375	70	305	0
STATE REGISTER & DOCUMENTS	67	36	31	0
MICROGRAPHICS	40	13	27	0
ELECT EQUIP RNTL	26	13	13	0
TELECOMMUNICATIONS	159	148	11	0
MOTOR POOL	206	180	26	0
STATE PRINTER	260	114	146	0
CENTRAL STORES	176	153	23	0
FEDERAL SURPLUS	24	13	11	0
RESOURCE RECOVERY	7	3	4	0
COMMUTER VANS	10	4	6	0
COMPUTER SERVICES	499	86	413	0
ADDRESSING & INSERT	35	6	29	0
MOVERS & DELIVERY	26	8	18	0
CENTRAL MNTNCE REV	23	14	9	0
CAPITOL PARKING	33	16	17	0
PROC SUR-LOCAL GOVT	2	0	2	0
RECORDS MGMT-LOCAL GOVT	2	1	1	0
MGMT ANALYSIS-SP FD	9	2	7	0
IISAC	0	0	0	0
911 EMERGENCY	34	29	5	0
RISK MANAGEMENT	5	5	0	0
OTHER	20	17	3	0
AGRICULTURE	1,027	330	697	0
ANIMAL HEALTH BD	112	17	95	0
ARTS BOARD	47	24	23	0
ATTORNEY GENERAL	693	167	526	0
AUDITOR	206	37	169	0
CAPITOL AREA ARCH PLAN BD	17	7	10	0
CHARITABLE GAMBLING	35	14	21	0
COMMERCE	678	334	344	0
COMMUNICATION IMPAIRED BD	4	3	1	0
COMMUNITY COLLEGE BD	3,690	966	2,722	2
CORRECTIONS	4,275	891	3,383	1
DISABILITY COUNCIL	24	9	15	0
EDUCATION-CENTRAL OFFICE	1,392	732	584	76
EDUCATION-FARIBAULT SCHOOLS	326	47	279	0
EDUCATION-VO-TECH	351	190	152	9
EMPLOYEE RELATIONS	708	488	220	0
HEALTH	1,730	529	1,179	22
HEALTH LIC BDS				
MEDICAL EXAMINERS	49	26	23	0
NURSING	51	24	27	0
PHARMACY	22	13	9	0
DENTISTRY	22	15	7	0
CHIROPRACTORS	12	8	4	0
PSYCHOLOGY	13	8	5	0
OPTOMETRY	6	4	2	0
NURSING HOME ADM	8	5	3	0
SOCIAL WRK & MNTL HLTH	2	1	1	0
SOCIAL WRK LIC BD	1	1	0	0
MARR & FAMILY THERAPY BD	2	2	0	0
UNLIC MNTL HLTH PROV BD	2	2	0	0
PODIATRY	2	2	0	0
VETERINARY MEDICINE	7	5	2	0

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
ACTUAL 1988

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT 25

INFORMATION MANAGEMENT 573

OPERATIONS MANAGEMENT 251

MATERIALS MANAGEMENT 50

FINANCE

BUDGET 810

ACCOUNTING 3,750

OTHER 708

EMPLOYEE RELATIONS 20,604

MEDIATION SERVICES 24

LEGISLATIVE AUDIT 6,296

TREASURER 2,331

ATTORNEY GENERAL 22,327

ISB CREDIT (28,715)

TOTAL ALLOCATED ADDITIONS 29,034

TOTAL TO BE ALLOCATED 29,034

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	PERSONNEL ADMIN	TRAINING SVCS	WKS COMP BENEFITS	EMP INS TRUST	OTHER
ALLOCATED ADDITIONS	29,034	11,996	727	2,637	13,126	548
COST BY FUNCTION	29,034	11,996	727	2,637	13,126	548
ALLOCABLE COSTS	29,034	11,996	727	2,637	13,126	548
DISALLOWED	(17,038)		(727)	(2,637)	(13,126)	(548)
NET ALLOCATION	11,996	11,996	0	0	0	0

SCHEDULE 26.4
ACTUAL 1988

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	15.41	0.05%	5
BUILDING CONSTRUCTION	4.08	0.01%	1
PLANT MGMT	157.90	0.47%	56
STATE REGISTER & DOCUMENTS	18.26	0.05%	6
MICROGRAPHICS	13.57	0.04%	5
ELECT EQUIP RNTL	2.13	0.01%	1
TELECOMMUNICATIONS	7.16	0.02%	3
MOTOR POOL	15.65	0.05%	6
STATE PRINTER	51.96	0.15%	18
CENTRAL STORES	11.83	0.03%	4
FEDERAL SURPLUS	6.75	0.02%	2
RESOURCE RECOVERY	2.00	0.01%	1
COMMUTER VANS	0.63	0.00%	0
COMPUTER SERVICES	232.05	0.68%	82
ADDRESSING & INSERT	7.03	0.02%	2
MOVERS & DELIVERY	9.78	0.03%	3
CENTRAL MNTNCE REV	5.27	0.02%	2
CAPITOL PARKING	1.60	0.00%	1
PROC SUR-LOCAL GOVT	1.00	0.00%	0
RECORDS MGMT-LOCAL GOVT	0.50	0.00%	0
MGMT ANALYSIS-SP FD	4.57	0.01%	2
IISAC	0.16	0.00%	0
911 EMERGENCY	3.00	0.01%	1
RISK MANAGEMENT	0.00	0.00%	0
OTHER	1.49	0.00%	1
AGRICULTURE	398.59	1.17%	141
ANIMAL HEALTH BD	34.83	0.10%	12
ARTS BOARD	15.50	0.05%	5
ATTORNEY GENERAL	350.80	1.03%	124
AUDITOR	103.65	0.31%	37
CAPITOL AREA ARCH PLAN BD	7.56	0.02%	3
CHARITABLE GAMBLING	14.75	0.04%	5
COMMERCE	231.04	0.68%	82
COMMUNICATION IMPAIRED BD	0.00	0.00%	0
COMMUNITY COLLEGE BD	2,109.08	6.22%	746
CORRECTIONS	1,879.13	5.54%	664
DISABILITY COUNCIL	9.88	0.03%	3
EDUCATION-CENTRAL OFFICE	364.12	1.07%	129
EDUCATION-FARIBAULT SCHOOLS	184.77	0.54%	65
EDUCATION-VO-TECH	105.33	0.31%	37
HEALTH	745.46	2.20%	264
HEALTH LIC BDS			
MEDICAL EXAMINERS	14.75	0.04%	5
NURSING	17.16	0.05%	6
PHARMACY	6.50	0.02%	2
DENTISTRY	4.58	0.01%	2
CHIROPRACTORS	2.55	0.01%	1
PSYCHOLOGY	3.00	0.01%	1
OPTOMETRY	0.69	0.00%	0
NURSING HOME ADM	2.00	0.01%	1
SOCIAL WRK & MNTL HLTH	0.41	0.00%	0
SOCIAL WRK LIC BD	0.16	0.00%	0
MARR & FAMILY THERAPY BD	0.16	0.00%	0
UNLIC MNTL HLTH PROV BD	0.16	0.00%	0
PODIATRY	0.00	0.00%	0
VETERINARY MEDICINE	1.08	0.00%	0

SCHEDULE 26.4
ACTUAL 1988

STATE OF MINNESOTA

EMPLOYEE RELATIONS

SECOND ALLOCATION

DETAIL ALLOCATION-PERSONNEL ADMINISTRATION

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	64.75	0.19%	23
HIGHER ED COORD BD	72.65	0.21%	26
HIGHER ED FAC AUTH	2.08	0.01%	1
HOUSING FINANCE	116.36	0.34%	41
HUMAN RIGHTS	65.72	0.19%	23
HUMAN SERVICES-CENT OFF	824.75	2.43%	292
HUMAN SERVICES-INSTITUTNS	5,581.09	16.45%	1,973
INDIAN AFFAIRS	8.50	0.03%	3
INVESTMENT BOARD	25.41	0.07%	9
IRON RANGE RESOURCES	125.29	0.37%	44
JOBS & TRAINING	1,930.63	5.69%	683
LABOR & INDUSTRY	329.72	0.97%	117
LEGISLATIVE AUDIT	67.33	0.20%	24
MEDIATION SVCS	23.62	0.07%	8
MILITARY AFFAIRS	304.44	0.90%	108
MUNICIPAL BOARD	4.00	0.01%	1
NATURAL RESOURCES	2,305.53	6.80%	815
NON-HEALTH LIC BDS			
BOXING	1.50	0.00%	1
BARBERS	2.58	0.01%	1
ELECTRICITY	17.25	0.05%	6
ARCHITECTS & ENG	5.25	0.02%	2
ABSTRACTORS	0.00	0.00%	0
ACCOUNTANCY	4.00	0.01%	1
PEACE OFFICERS	0.00	0.00%	0
PLANNING	105.63	0.31%	37
POLLUTION CONTROL	471.00	1.39%	167
PUB EMP RET ASSN	61.66	0.18%	22
PUBLIC SAFETY	1,689.00	4.98%	597
PUBLIC SERVICE	130.46	0.38%	46
PUBLIC UTIL COMM	33.45	0.10%	12
RACING COMMISSION	11.50	0.03%	4
REVENUE	1,091.51	3.22%	386
SECRETARY OF STATE	56.02	0.17%	20
STATE RETIREMENT	37.51	0.11%	13
STATE UNIV SYSTEM	4,435.64	13.07%	1,568
TEACHERS RETIREMENT	46.16	0.14%	16
TRADE & ECON DEV	206.02	0.61%	73
TRANSPORTATION	4,964.94	14.63%	1,756
TRANSPORTATION REG BD	8.00	0.02%	3
TREASURER	12.00	0.04%	4
VETERANS AFFAIRS	402.59	1.19%	142
WASTE MGMT BD	56.41	0.17%	20
WRKRS COMP CT OF APPEALS	13.78	0.04%	5
ZOO	166.23	0.49%	59
OTHER	862.28	2.54%	307
TOTAL	33,925.71	100.00%	11,996

ALLOCATION BASIS: F.Y. 1988 ACTUAL EMPLOYEE COUNT
SOURCE: COMPLEMENT SUMMARY BY PAY PERIOD

SCHEDULE 26.5
ACTUAL 1988

STATE OF MINNESOTA
EMPLOYEE RELATIONS
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	NET ALLOCATION
ADMINISTRATION		
BUILDING CODE	5	5
BUILDING CONSTRUCTION	1	1
PLANT MGMT	56	56
STATE REGISTER & DOCUMENTS	6	6
MICROGRAPHICS	5	5
ELECT EQUIP RNTL	1	1
TELECOMMUNICATIONS	3	3
MOTOR POOL	6	6
STATE PRINTER	18	18
CENTRAL STORES	4	4
FEDERAL SURPLUS	2	2
RESOURCE RECOVERY	1	1
COMMUTER VANS	0	0
COMPUTER SERVICES	82	82
ADDRESSING & INSERT	2	2
MOVERS & DELIVERY	3	3
CENTRAL MNTNCE REV	2	2
CAPITOL PARKING	1	1
PROC SUR-LOCAL GOVT	0	0
RECORDS MGMT-LOCAL GOVT	0	0
MGMT ANALYSIS-SP FD	2	2
IISAC	0	0
911 EMERGENCY	1	1
RISK MANAGEMENT	0	0
OTHER	1	1
AGRICULTURE	141	141
ANIMAL HEALTH BD	12	12
ARTS BOARD	5	5
ATTORNEY GENERAL	124	124
AUDITOR	37	37
CAPITOL AREA ARCH PLAN BD	3	3
CHARITABLE GAMBLING	5	5
COMMERCE	82	82
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	746	746
CORRECTIONS	664	664
DISABILITY COUNCIL	3	3
EDUCATION-CENTRAL OFFICE	129	129
EDUCATION-FARIBAULT SCHOOLS	65	65
EDUCATION-VO-TECH	37	37
HEALTH	264	264
HEALTH LIC BDS		
MEDICAL EXAMINERS	5	5
NURSING	6	6
PHARMACY	2	2
DENTISTRY	2	2
CHIROPRACTORS	1	1
PSYCHOLOGY	1	1
OPTOMETRY	0	0
NURSING HOME ADM	1	1
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

SCHEDULE 26.5
ACTUAL 1988

STATE OF MINNESOTA
EMPLOYEE RELATIONS
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	NET ALLOCATION
HEARING EXAMINER	23	23
HIGHER ED COORD BD	26	26
HIGHER ED FAC AUTH	1	1
HOUSING FINANCE	41	41
HUMAN RIGHTS	23	23
HUMAN SERVICES-CENT OFF	292	292
HUMAN SERVICES-INSTITUTNS	1,973	1,973
INDIAN AFFAIRS	3	3
INVESTMENT BOARD	9	9
IRON RANGE RESOURCES	44	44
JOBS & TRAINING	683	683
LABOR & INDUSTRY	117	117
LEGISLATIVE AUDIT	24	24
MEDIATION SVCS	8	8
MILITARY AFFAIRS	108	108
MUNICIPAL BOARD	1	1
NATURAL RESOURCES	815	815
NON-HEALTH LIC BDS		
BOXING	1	1
BARBERS	1	1
ELECTRICITY	6	6
ARCHITECTS & ENG	2	2
ABSTRACTORS	0	0
ACCOUNTANCY	1	1
PEACE OFFICERS	0	0
PLANNING	37	37
POLLUTION CONTROL	167	167
PUB EMP RET ASSN	22	22
PUBLIC SAFETY	597	597
PUBLIC SERVICE	46	46
PUBLIC UTIL COMM	12	12
RACING COMMISSION	4	4
REVENUE	386	386
SECRETARY OF STATE	20	20
STATE RETIREMENT	13	13
STATE UNIV SYSTEM	1,568	1,568
TEACHERS RETIREMENT	16	16
TRADE & ECON DEV	73	73
TRANSPORTATION	1,756	1,756
TRANSPORTATION REG BD	3	3
TREASURER	4	4
VETERANS AFFAIRS	142	142
WASTE MGMT BD	20	20
WRKRS COMP CT OF APPEALS	5	5
ZOO	59	59
OTHER	307	307
TOTAL	11,996	11,996

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
ACTUAL 1988

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	25
INFORMATION MANAGEMENT	31
OPERATIONS MANAGEMENT	35
MATERIALS MANAGEMENT	22

FINANCE

BUDGET	31
ACCOUNTING	101
OTHER	47

EMPLOYEE RELATIONS

8

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

0

TREASURER

63

ATTORNEY GENERAL

301

SINGLE AUDIT

0

ISB CREDIT

(52)

TOTAL ALLOCATED ADDITIONS

612

TOTAL TO BE ALLOCATED

612

SCHEDULE 27.3
ACTUAL 1988

STATE OF MINNESOTA

MEDIATION SERVICES

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	STATE AGENCIES	OTHER SERVICES
ALLOCATED ADDITIONS	612	13	599
COST BY FUNCTION	612	13	599
ALLOCABLE COSTS DISALLOWED	612 (599)	13	599 (599)
NET ALLOCATION	13	13	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	17.0	0.05%	0
BUILDING CONSTRUCTION	21.0	0.06%	0
PLANT MGMT	153.0	0.47%	0
STATE REGISTER & DOCUMENTS	18.0	0.06%	0
MICROGRAPHICS	14.5	0.04%	0
ELECT EQUIP RNTL	0.0	0.00%	0
TELECOMMUNICATIONS	8.0	0.02%	0
MOTOR POOL	15.0	0.05%	0
STATE PRINTER	58.0	0.18%	0
CENTRAL STORES	8.0	0.02%	0
FEDERAL SURPLUS	11.0	0.03%	0
RESOURCE RECOVERY	0.0	0.00%	0
COMMUTER VANS	0.0	0.00%	0
COMPUTER SERVICES	198.0	0.61%	0
ADDRESSING & INSERT	7.0	0.02%	0
MOVERS & DELIVERY	11.0	0.03%	0
CENTRAL MNTNCE REV	6.0	0.02%	0
CAPITOL PARKING	0.0	0.00%	0
PROC SUR-LOCAL GOVT	2.0	0.01%	0
RECORDS MGMT-LOCAL GOVT	0.0	0.00%	0
MGMT ANALYSIS-SP FD	5.0	0.02%	0
IISAC	0.0	0.00%	0
911 EMERGENCY	3.0	0.01%	0
RISK MANAGEMENT	0.0	0.00%	0
OTHER	0.0	0.00%	0
AGRICULTURE	403.0	1.25%	0
ANIMAL HEALTH BD	34.0	0.11%	0
ARTS BOARD	12.0	0.04%	0
ATTORNEY GENERAL	100.0	0.31%	0
AUDITOR	94.0	0.29%	0
CAPITOL AREA ARCH PLAN BD	6.0	0.02%	0
CHARITABLE GAMBLING	12.0	0.04%	0
COMMERCE	216.0	0.67%	0
COMMUNICATION IMPAIRED BD	1.0	0.00%	0
COMMUNITY COLLEGE BD	1,924.0	5.95%	1
CORRECTIONS	1,822.0	5.63%	1
DISABILITY COUNCIL	9.0	0.03%	0
EDUCATION-CENTRAL OFFICE	340.0	1.05%	0
EDUCATION-FARIBAULT SCHOOLS	201.0	0.62%	0
EDUCATION-VO-TECH	97.0	0.30%	0
HEALTH	746.0	2.31%	0
HEALTH LIC BDS			
MEDICAL EXAMINERS	16.0	0.05%	0
NURSING	17.0	0.05%	0
PHARMACY	5.0	0.02%	0
DENTISTRY	4.0	0.01%	0
CHIROPRACTORS	3.0	0.01%	0
PSYCHOLOGY	3.0	0.01%	0
OPTOMETRY	1.0	0.00%	0
NURSING HOME ADM	1.0	0.00%	0
SOCIAL WRK & MNTL HLTH	3.0	0.01%	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	1.0	0.00%	0

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	28.0	0.09%	0
HIGHER ED COORD BD	38.0	0.12%	0
HIGHER ED FAC AUTH	1.0	0.00%	0
HOUSING FINANCE	101.0	0.31%	0
HUMAN RIGHTS	63.0	0.19%	0
HUMAN SERVICES-CENT OFF	803.0	2.48%	0
HUMAN SERVICES-INSTITUTNS	5,980.0	18.48%	2
INDIAN AFFAIRS	6.0	0.02%	0
INVESTMENT BOARD	14.0	0.04%	0
IRON RANGE RESOURCES	102.0	0.32%	0
JOBS & TRAINING	1,894.0	5.85%	1
LABOR & INDUSTRY	298.0	0.92%	0
LEGISLATIVE AUDIT	0.0	0.00%	0
MILITARY AFFAIRS	343.0	1.06%	0
MUNICIPAL BOARD	1.0	0.00%	0
NATURAL RESOURCES	2,482.0	7.67%	1
NON-HEALTH LIC BDS			
BOXING	2.0	0.01%	0
BARBERS	2.0	0.01%	0
ELECTRICITY	14.0	0.04%	0
ARCHITECTS & ENG	4.0	0.01%	0
ABSTRACTORS	0.0	0.00%	0
ACCOUNTANCY	3.0	0.01%	0
PEACE OFFICERS	0.0	0.00%	0
PLANNING	96.0	0.30%	0
POLLUTION CONTROL	476.0	1.47%	0
PUB EMP RET ASSN	58.0	0.18%	0
PUBLIC SAFETY	1,616.0	4.99%	1
PUBLIC SERVICE	125.0	0.39%	0
PUBLIC UTIL COMM	29.0	0.09%	0
RACING COMMISSION	12.0	0.04%	0
REVENUE	1,084.0	3.35%	0
SECRETARY OF STATE	47.0	0.15%	0
STATE RETIREMENT	34.0	0.11%	0
STATE UNIV SYSTEM	3,887.0	12.01%	2
TEACHERS RETIREMENT	42.0	0.13%	0
TRADE & ECON DEV	229.0	0.71%	0
TRANSPORTATION	5,025.0	15.53%	2
TRANSPORTATION REG BD	4.0	0.01%	0
TREASURER	8.0	0.02%	0
VETERANS AFFAIRS	473.0	1.46%	0
WASTE MGMT BD	58.0	0.18%	0
WRKRS COMP CT OF APPEALS	4.0	0.01%	0
ZOO	181.0	0.56%	0
OTHER	60.0	0.19%	2
TOTAL	32,353.5	100.00%	13

ALLOCATION BASIS: EMPLOYEES IN BARGAINING UNITS F.Y. 1988
SOURCE: COMPUTER REPORT-EMPLOYEES BY BARGAINING UNIT

SCHEDULE 27.5
ACTUAL 1988

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
ELECT EQUIP RNTL	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
COMPUTER SERVICES	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
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
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	1	1
CORRECTIONS	1	1
DISABILITY COUNCIL	0	0
EDUCATION-CENTRAL OFFICE	0	0
EDUCATION-FARIBAULT 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-CENT OFF	0	0
HUMAN SERVICES-INSTITUTNS	2	2
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	0	0
IRON RANGE RESOURCES	0	0
JOBS & TRAINING	1	1
LABOR & INDUSTRY	0	0
LEGISLATIVE AUDIT	0	0
MILITARY AFFAIRS	0	0
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	1	1
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	1	1
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	2	2
TEACHERS RETIREMENT	0	0
TRADE & ECON DEV	0	0
TRANSPORTATION	2	2
TRANSPORTATION REG BD	0	0
TREASURER	0	0
VETERANS AFFAIRS	0	0
WASTE MGMT BD	0	0
WRKRS COMP CT OF APPEALS	0	0
ZOO	0	0
OTHER	2	2
TOTAL	13	13

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
ACTUAL 1988

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL F.Y. 1988

ALLOCATED ADDITIONS:

ADMINISTRATION	
PROPERTY MANAGEMENT	6
INFORMATION MANAGEMENT	157
OPERATIONS MANAGEMENT	52
MATERIALS MANAGEMENT	5
FINANCE	
BUDGET	39
ACCOUNTING	106
OTHER	117
EMPLOYEE RELATIONS	24
MEDIATION SERVICES	0
LEGISLATIVE AUDIT	55,708
TREASURER	66
ATTORNEY GENERAL	23
ISB CREDIT	(2,460)
TOTAL ALLOCATED ADDITIONS	53,843
TOTAL TO BE ALLOCATED	53,843

SCHEDULE 28.3
ACTUAL 1988

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	53,843	35,956	13,076	4,811
COST BY FUNCTION	53,843	35,956	13,076	4,811
ALLOCABLE COSTS DISALLOWED	53,843 0	35,956	13,076	4,811
NET ALLOCATION	53,843	35,956	13,076	4,811

SCHEDULE 28.4
ACTUAL 1988

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
ELECT EQUIP RNTL	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
COMPUTER SERVICES	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
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	218.5	0.43%	153
AGRICULTURE	633.5	1.24%	445
ANIMAL HEALTH BD	0.0	0.00%	0
ARTS BOARD	543.0	1.06%	381
ATTORNEY GENERAL	3.0	0.01%	2
AUDITOR	0.0	0.00%	0
CAPITOL AREA ARCH PLAN BD	256.5	0.50%	180
CHARITABLE GAMBLING	0.0	0.00%	0
COMMERCE	56.5	0.11%	40
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	4,760.0	9.30%	3,342
CORRECTIONS	3,679.0	7.18%	2,583
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	1,934.0	3.78%	1,358
EDUCATION-FARIBAULT SCHOOLS	617.5	1.21%	434
EDUCATION-VO-TECH	600.0	1.17%	421
HEALTH	251.5	0.49%	177
HEALTH LIC BDS			
MEDICAL EXAMINERS	19.5	0.04%	14
NURSING	14.0	0.03%	10
PHARMACY	14.0	0.03%	10
DENTISTRY	14.0	0.03%	10
CHIROPRACTORS	14.0	0.03%	10
PSYCHOLOGY	14.0	0.03%	10
OPTOMETRY	14.0	0.03%	10
NURSING HOME ADM	14.0	0.03%	10
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	14.0	0.03%	10
VETERINARY MEDICINE	14.0	0.03%	10

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	981.5	1.92%	689
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	5.0	0.01%	4
HUMAN RIGHTS	0.0	0.00%	0
HUMAN SERVICES-CENT OFF	2,565.5	5.01%	1,801
HUMAN SERVICES-INSTITUTNS	1,887.5	3.69%	1,325
INDIAN AFFAIRS	0.0	0.00%	0
INVESTMENT BOARD	3,548.5	6.93%	2,492
IRON RANGE RESOURCES	543.0	1.06%	381
JOBS & TRAINING	2,281.0	4.45%	1,602
LABOR & INDUSTRY	393.0	0.77%	276
MILITARY AFFAIRS	635.0	1.24%	446
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	1,057.0	2.06%	742
NON-HEALTH LIC BDS			
BOXING	0.0	0.00%	0
BARBERS	0.0	0.00%	0
ELECTRICITY	81.5	0.16%	57
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	887.5	1.73%	623
POLLUTION CONTROL	162.5	0.32%	114
PUB EMP RET ASSN	937.0	1.83%	658
PUBLIC SAFETY	1,226.5	2.40%	861
PUBLIC SERVICE	606.0	1.18%	426
PUBLIC UTIL COMM	456.0	0.89%	320
RACING COMMISSION	0.0	0.00%	0
REVENUE	2,642.0	5.16%	1,855
SECRETARY OF STATE	20.0	0.04%	14
STATE RETIREMENT	1,184.0	2.31%	831
STATE UNIV SYSTEM	2,408.5	4.70%	1,691
TEACHERS RETIREMENT	891.0	1.74%	626
TRADE & ECON DEV	758.0	1.48%	532
TRANSPORTATION	2,846.0	5.56%	1,998
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	769.0	1.50%	540
VETERANS AFFAIRS	2,296.5	4.48%	1,613
WASTE MGMT BD	36.0	0.07%	25
WRKRS COMP CT OF APPEALS	4.5	0.01%	3
ZOO	44.0	0.09%	31
OTHER	5,354.0	10.46%	3,760
TOTAL	51,206.0	100.00%	35,956

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1988
SOURCE: DEPUTY LEGISLATIVE AUDITOR

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	0	0.00%	0
BUILDING CONSTRUCTION	0	0.00%	0
PLANT MGMT	0	0.00%	0
STATE REGISTER & DOCUMENTS	0	0.00%	0
MICROGRAPHICS	0	0.00%	0
ELECT EQUIP RNTL	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
COMPUTER SERVICES	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	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	0	0.00%	0
ANIMAL HEALTH BD	0	0.00%	0
ARTS BOARD	0	0.00%	0
ATTORNEY GENERAL	0	0.00%	0
AUDITOR	0	0.00%	0
CAPITOL AREA ARCH PLAN BD	0	0.00%	0
CHARITABLE GAMBLING	0	0.00%	0
COMMERCE	300	1.02%	134
COMMUNICATION IMPAIRED BD	0	0.00%	0
COMMUNITY COLLEGE BD	0	0.00%	0
CORRECTIONS	0	0.00%	0
DISABILITY COUNCIL	0	0.00%	0
EDUCATION-CENTRAL OFFICE	100	0.34%	45
EDUCATION-FARIBAUTL SCHOOLS	0	0.00%	0
EDUCATION-VO-TECH	0	0.00%	0
HEALTH	150	0.51%	67
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

SCHEDULE 28.5
ACTUAL 1988

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

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	0	0.00%	0
HIGHER ED COORD BD	0	0.00%	0
HIGHER ED FAC AUTH	0	0.00%	0
HOUSING FINANCE	133	0.45%	59
HUMAN RIGHTS	0	0.00%	0
HUMAN SERVICES-CENT OFF	450	1.54%	201
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	0	0.00%	0
LABOR & INDUSTRY	200	0.68%	89
MILITARY AFFAIRS	0	0.00%	0
MUNICIPAL BOARD	0	0.00%	0
NATURAL RESOURCES	0	0.00%	0
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	0	0.00%	0
POLLUTION CONTROL	0	0.00%	0
PUB EMP RET ASSN	0	0.00%	0
PUBLIC SAFETY	0	0.00%	0
PUBLIC SERVICE	0	0.00%	0
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	0	0.00%	0
TEACHERS RETIREMENT	0	0.00%	0
TRADE & ECON DEV	0	0.00%	0
TRANSPORTATION	0	0.00%	0
TRANSPORTATION REG BD	0	0.00%	0
TREASURER	0	0.00%	0
VETERANS AFFAIRS	0	0.00%	0
WASTE MGMT BD	0	0.00%	0
WRKRS COMP CT OF APPEALS	0	0.00%	0
ZOO	0	0.00%	0
OTHER	27,954	95.45%	12,481
TOTAL	29,287	100.00%	13,076

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1988
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
ELECT EQUIP RNTL	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
COMPUTER SERVICES	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
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
COMMUNICATION IMPAIRED BD	0.0	0.00%	0
COMMUNITY COLLEGE BD	2,056.0	27.74%	1,335
CORRECTIONS	0.0	0.00%	0
DISABILITY COUNCIL	0.0	0.00%	0
EDUCATION-CENTRAL OFFICE	687.5	9.28%	446
EDUCATION-FARIBAULT SCHOOLS	0.0	0.00%	0
EDUCATION-VO-TECH	225.0	3.04%	146
HEALTH	149.0	2.01%	97
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	41.5	0.56%	27
HIGHER ED FAC AUTH	0.0	0.00%	0
HOUSING FINANCE	0.0	0.00%	0
HUMAN RIGHTS	9.0	0.12%	6
HUMAN SERVICES-CENT OFF	950.0	12.82%	617
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	938.5	12.66%	609
LABOR & INDUSTRY	120.5	1.63%	78
MILITARY AFFAIRS	29.0	0.39%	19
MUNICIPAL BOARD	0.0	0.00%	0
NATURAL RESOURCES	404.0	5.45%	262
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	0.0	0.00%	0
PUB EMP RET ASSN	0.0	0.00%	0
PUBLIC SAFETY	75.0	1.01%	49
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	1,040.0	14.03%	675
TEACHERS RETIREMENT	0.0	0.00%	0
TRADE & ECON DEV	148.0	2.00%	96
TRANSPORTATION	322.0	4.34%	209
TRANSPORTATION REG BD	0.0	0.00%	0
TREASURER	0.0	0.00%	0
VETERANS AFFAIRS	217.0	2.93%	140
WASTE MGMT BD	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	7,412.0	100.00%	4,811

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE F.Y. 1988
SOURCE: DEPUTY LEGISLATIVE AUDITOR

SCHEDULE 28.7
ACTUAL 1988

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
ELECT EQUIP RNTL	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
COMPUTER SERVICES	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
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	153	153	0	0
AGRICULTURE	445	445	0	0
ANIMAL HEALTH BD	0	0	0	0
ARTS BOARD	381	381	0	0
ATTORNEY GENERAL	2	2	0	0
AUDITOR	0	0	0	0
CAPITOL AREA ARCH PLAN BD	180	180	0	0
CHARITABLE GAMBLING	0	0	0	0
COMMERCE	174	40	134	0
COMMUNICATION IMPAIRED BD	0	0	0	0
COMMUNITY COLLEGE BD	4,677	3,342	0	1,335
CORRECTIONS	2,583	2,583	0	0
DISABILITY COUNCIL	0	0	0	0
EDUCATION-CENTRAL OFFICE	1,849	1,358	45	446
EDUCATION-FARIBAULT SCHOOLS	434	434	0	0
EDUCATION-VO-TECH	567	421	0	146
HEALTH	341	177	67	97
HEALTH LIC BDS				
MEDICAL EXAMINERS	14	14	0	0
NURSING	10	10	0	0
PHARMACY	10	10	0	0
DENTISTRY	10	10	0	0
CHIROPRACTORS	10	10	0	0
PSYCHOLOGY	10	10	0	0
OPTOMETRY	10	10	0	0
NURSING HOME ADM	10	10	0	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	10	10	0	0
VETERINARY MEDICINE	10	10	0	0

SCHEDULE 28.7
ACTUAL 1988

STATE OF MINNESOTA
LEGISLATIVE AUDITOR
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	FINANCE AUDITS	PROGRAM AUDITS	SINGLE AUDIT
HEARING EXAMINER	0	0	0	0
HIGHER ED COORD BD	716	689	0	27
HIGHER ED FAC AUTH	0	0	0	0
HOUSING FINANCE	63	4	59	0
HUMAN RIGHTS	6	0	0	6
HUMAN SERVICES-CENT OFF	2,619	1,801	201	617
HUMAN SERVICES-INSTITUTNS	1,325	1,325	0	0
INDIAN AFFAIRS	0	0	0	0
INVESTMENT BOARD	2,492	2,492	0	0
IRON RANGE RESOURCES	381	381	0	0
JOBS & TRAINING	2,211	1,602	0	609
LABOR & INDUSTRY	443	276	89	78
MILITARY AFFAIRS	465	446	0	19
MUNICIPAL BOARD	0	0	0	0
NATURAL RESOURCES	1,004	742	0	262
NON-HEALTH LIC BDS				
BOXING	0	0	0	0
BARBERS	0	0	0	0
ELECTRICITY	57	57	0	0
ARCHITECTS & ENG	0	0	0	0
ABSTRACTORS	0	0	0	0
ACCOUNTANCY	0	0	0	0
PEACE OFFICERS	0	0	0	0
PLANNING	623	623	0	0
POLLUTION CONTROL	114	114	0	0
PUB EMP RET ASSN	658	658	0	0
PUBLIC SAFETY	910	861	0	49
PUBLIC SERVICE	426	426	0	0
PUBLIC UTIL COMM	320	320	0	0
RACING COMMISSION	0	0	0	0
REVENUE	1,855	1,855	0	0
SECRETARY OF STATE	14	14	0	0
STATE RETIREMENT	831	831	0	0
STATE UNIV SYSTEM	2,366	1,691	0	675
TEACHERS RETIREMENT	626	626	0	0
TRADE & ECON DEV	628	532	0	96
TRANSPORTATION	2,207	1,998	0	209
TRANSPORTATION REG BD	0	0	0	0
TREASURER	540	540	0	0
VETERANS AFFAIRS	1,753	1,613	0	140
WASTE MGMT BD	25	25	0	0
WRKRS COMP CT OF APPEALS	3	3	0	0
ZOO	31	31	0	0
OTHER	16,241	3,760	12,481	0
TOTAL	53,843	35,956	13,076	4,811

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
ACTUAL 1988

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL FISCAL YEAR 1988

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	6
INFORMATION MANAGEMENT	94
OPERATIONS MANAGEMENT	10
MATERIALS MANAGEMENT	7

FINANCE

BUDGET	36
ACCOUNTING	128
OTHER	33

EMPLOYEE RELATIONS

4

MEDIATION SERVICES

0

LEGISLATIVE AUDIT

540

TREASURER

79

ATTORNEY GENERAL

5,864

STATE AUDITOR-SINGLE AUDIT

0

ISB CREDIT

0

TOTAL ALLOCATED ADDITIONS

6,801

TOTAL TO BE ALLOCATED

6,801

SCHEDULE 29.3
ACTUAL 1988

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

SCHEDULE OF COSTS TO BE ALLOCATED BY FUNCTION

COST ADJUSTMENTS	TOTAL	TREASURY	GEN GOV'T
ALLOCATED ADDITIONS	6,801	2,685	4,116
COST BY FUNCTION	6,801	2,685	4,116
ALLOCABLE COSTS	6,801	2,685	4,116
DISALLOWED	(4,116)		(4,116)
NET ALLOCATION	2,685	2,685	0

STATE OF MINNESOTA

TREASURER

SECOND ALLOCATION

DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
ADMINISTRATION			
BUILDING CODE	1,323	0.02%	1
BUILDING CONSTRUCTION	5,251	0.09%	2
PLANT MGMT	9,137	0.15%	4
STATE REGISTER & DOCUMENTS	4,707	0.08%	2
MICROGRAPHICS	1,713	0.03%	1
ELECT EQUIP RNTL	1,674	0.03%	1
TELECOMMUNICATIONS	19,297	0.32%	9
MOTOR POOL	23,453	0.38%	10
STATE PRINTER	14,846	0.24%	7
CENTRAL STORES	20,001	0.33%	9
FEDERAL SURPLUS	1,691	0.03%	1
RESOURCE RECOVERY	420	0.01%	0
COMMUTER VANS	542	0.01%	0
COMPUTER SERVICES	11,236	0.18%	5
ADDRESSING & INSERT	768	0.01%	0
MOVERS & DELIVERY	1,102	0.02%	0
CENTRAL MNTNCE REV	1,797	0.03%	1
CAPITOL PARKING	2,125	0.03%	1
PROC SUR-LOCAL GOVT	5	0.00%	0
RECORDS MGMT-LOCAL GOVT	98	0.00%	0
MGMT ANALYSIS-SP FD	258	0.00%	0
IISAC	34	0.00%	0
911 EMERGENCY	3,774	0.06%	2
RISK MANAGEMENT	595	0.01%	0
OTHER	2,277	0.04%	1
AGRICULTURE	43,135	0.71%	19
ANIMAL HEALTH BD	2,215	0.04%	1
ARTS BOARD	3,091	0.05%	1
ATTORNEY GENERAL	21,844	0.36%	10
AUDITOR	4,773	0.08%	2
CAPITOL AREA ARCH PLAN BD	915	0.02%	0
CHARITABLE GAMBLING	1,871	0.03%	1
COMMERCE	43,606	0.72%	19
COMMUNICATION IMPAIRED BD	405	0.01%	0
COMMUNITY COLLEGE BD	126,050	2.07%	56
CORRECTIONS	116,354	1.91%	51
DISABILITY COUNCIL	1,214	0.02%	1
EDUCATION-CENTRAL OFFICE	122,121	2.00%	54
EDUCATION-FARIBAULT SCHOOLS	6,157	0.10%	3
EDUCATION-VO-TECH	24,821	0.41%	11
HEALTH	69,035	1.13%	30
HEALTH LIC BDS			
MEDICAL EXAMINERS	3,333	0.05%	1
NURSING	3,174	0.05%	1
PHARMACY	1,664	0.03%	1
DENTISTRY	1,967	0.03%	1
CHIROPRACTORS	979	0.02%	0
PSYCHOLOGY	1,047	0.02%	0
OPTOMETRY	472	0.01%	0
NURSING HOME ADM	641	0.01%	0
SOCIAL WRK & MNTL HLTH	183	0.00%	0
SOCIAL WRK LIC BD	119	0.00%	0
MARR & FAMILY THERAPY BD	254	0.00%	0
UNLIC MNTL HLTH PROV BD	202	0.00%	0
PODIATRY	237	0.00%	0
VETERINARY MEDICINE	612	0.01%	0

STATE OF MINNESOTA
TREASURER
SECOND ALLOCATION
DETAIL ALLOCATION-TREASURER

USER DEPARTMENT	ALLOCATION UNITS	ALLOCATED PERCENT	NET ALLOCATION
HEARING EXAMINER	6,365	0.10%	3
HIGHER ED COORD BD	124,902	2.05%	55
HIGHER ED FAC AUTH	29	0.00%	0
HOUSING FINANCE	10,887	0.18%	5
HUMAN RIGHTS	2,479	0.04%	1
HUMAN SERVICES-CENT OFF	305,036	5.00%	134
HUMAN SERVICES-INSTITUTNS	94,077	1.54%	41
INDIAN AFFAIRS	1,117	0.02%	0
INVESTMENT BOARD	2,769	0.05%	1
IRON RANGE RESOURCES	18,269	0.30%	8
JOBS & TRAINING	240,023	3.94%	106
LABOR & INDUSTRY	49,107	0.81%	22
MILITARY AFFAIRS	16,831	0.28%	7
MUNICIPAL BOARD	812	0.01%	0
NATURAL RESOURCES	272,775	4.48%	120
NON-HEALTH LIC BDS			
BOXING	433	0.01%	0
BARBERS	1,191	0.02%	1
ELECTRICITY	4,133	0.07%	2
ARCHITECTS & ENG	2,356	0.04%	1
ABSTRACTORS	127	0.00%	0
ACCOUNTANCY	2,148	0.04%	1
PEACE OFFICERS	1,998	0.03%	1
PLANNING	10,400	0.17%	5
POLLUTION CONTROL	30,091	0.49%	13
PUB EMP RET ASSN	224,030	3.68%	99
PUBLIC SAFETY	443,158	7.27%	195
PUBLIC SERVICE	11,164	0.18%	5
PUBLIC UTIL COMM	1,709	0.03%	1
RACING COMMISSION	3,184	0.05%	1
REVENUE	2,601,039	42.67%	1,146
SECRETARY OF STATE	12,581	0.21%	6
STATE RETIREMENT	186,007	3.05%	82
STATE UNIV SYSTEM	145,927	2.39%	64
TEACHERS RETIREMENT	142,029	2.33%	63
TRADE & ECON DEV	31,103	0.51%	14
TRANSPORTATION	218,272	3.58%	96
TRANSPORTATION REG BD	370	0.01%	0
VETERANS AFFAIRS	23,999	0.39%	11
WASTE MGMT BD	3,804	0.06%	2
WRKRS COMP CT OF APPEALS	735	0.01%	0
ZOO	22,225	0.36%	10
OTHER	95,007	1.56%	43
TOTAL	6,095,313	100.00%	2,685

ALLOCATION BASIS: ACCOUNTING TRANSACTIONS PROCESSED IN F.Y. 1988 PLUS SUBSYSTEM WARRANTS
SOURCE: COMPUTER REPORT AND WARRANT LOG

SCHEDULE 29.5
ACTUAL 1988

STATE OF MINNESOTA
TREASURER
SECOND ALLOCATION
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
ADMINISTRATION		
BUILDING CODE	1	1
BUILDING CONSTRUCTION	2	2
PLANT MGMT	4	4
STATE REGISTER & DOCUMENTS	2	2
MICROGRAPHICS	1	1
ELECT EQUIP RNTL	1	1
TELECOMMUNICATIONS	9	9
MOTOR POOL	10	10
STATE PRINTER	7	7
CENTRAL STORES	9	9
FEDERAL SURPLUS	1	1
RESOURCE RECOVERY	0	0
COMMUTER VANS	0	0
COMPUTER SERVICES	5	5
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
MGMT ANALYSIS-SP FD	0	0
IISAC	0	0
911 EMERGENCY	2	2
RISK MANAGEMENT	0	0
OTHER	1	1
AGRICULTURE	19	19
ANIMAL HEALTH BD	1	1
ARTS BOARD	1	1
ATTORNEY GENERAL	10	10
AUDITOR	2	2
CAPITOL AREA ARCH PLAN BD	0	0
CHARITABLE GAMBLING	1	1
COMMERCE	19	19
COMMUNICATION IMPAIRED BD	0	0
COMMUNITY COLLEGE BD	56	56
CORRECTIONS	51	51
DISABILITY COUNCIL	1	1
EDUCATION-CENTRAL OFFICE	54	54
EDUCATION-FARIBAULT SCHOOLS	3	3
EDUCATION-VO-TECH	11	11
HEALTH	30	30
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
DEPARTMENTAL COST ALLOCATION SUMMARY

USER DEPARTMENT	TOTAL	TREASURER
HEARING EXAMINER	3	3
HIGHER ED COORD BD	55	55
HIGHER ED FAC AUTH	0	0
HOUSING FINANCE	5	5
HUMAN RIGHTS	1	1
HUMAN SERVICES-CENT OFF	134	134
HUMAN SERVICES-INSTITUTNS	41	41
INDIAN AFFAIRS	0	0
INVESTMENT BOARD	1	1
IRON RANGE RESOURCES	8	8
JOBS & TRAINING	106	106
LABOR & INDUSTRY	22	22
MILITARY AFFAIRS	7	7
MUNICIPAL BOARD	0	0
NATURAL RESOURCES	120	120
NON-HEALTH LIC BDS		
BOXING	0	0
BARBERS	1	1
ELECTRICITY	2	2
ARCHITECTS & ENG	1	1
ABSTRACTORS	0	0
ACCOUNTANCY	1	1
PEACE OFFICERS	1	1
PLANNING	5	5
POLLUTION CONTROL	13	13
PUB EMP RET ASSN	99	99
PUBLIC SAFETY	195	195
PUBLIC SERVICE	5	5
PUBLIC UTIL COMM	1	1
RACING COMMISSION	1	1
REVENUE	1,146	1,146
SECRETARY OF STATE	6	6
STATE RETIREMENT	82	82
STATE UNIV SYSTEM	64	64
TEACHERS RETIREMENT	63	63
TRADE & ECON DEV	14	14
TRANSPORTATION	96	96
TRANSPORTATION REG BD	0	0
VETERANS AFFAIRS	11	11
WASTE MGMT BD	2	2
WRKRS COMP CT OF APPEALS	0	0
ZOO	10	10
OTHER	43	43
TOTAL	2,685	2,685

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
ACTUAL 1988

STATE OF MINNESOTA
ATTORNEY GENERAL-GENERAL SUPPORT

SECOND ALLOCATION

COSTS TO BE ALLOCATED

EXPENDITURES-ACTUAL FISCAL YEAR 1988

ALLOCATED ADDITIONS:

ADMINISTRATION

PROPERTY MANAGEMENT	80
INFORMATION MANAGEMENT	743
OPERATIONS MANAGEMENT	345
MATERIALS MANAGEMENT	115

FINANCE

BUDGET	462
ACCOUNTING	1,286
OTHER	693

EMPLOYEE RELATIONS	124
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MEDIATION SERVICES	0
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LEGISLATIVE AUDIT	2
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TREASURER	10
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ATTORNEY GENERAL	6,386,826
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STATE AUDITOR-SINGLE AUDIT	18
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ISB CREDIT	(739)
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TOTAL ALLOCATED ADDITIONS	6,389,965
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TOTAL TO BE ALLOCATED	6,389,965
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SCHEDULE 30.3
ACTUAL 1988

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	6,389,965	4,484,351	341,652	1,563,962
COST BY FUNCTION	6,389,965	4,484,351	341,652	1,563,962
ALLOCABLE COSTS	6,389,965	4,484,351	341,652	1,563,962
DISALLOWED	(1,905,614)		(341,652)	(1,563,962)
NET ALLOCATION	4,484,351	4,484,351	0	0

SCHEDULE 30.4
ACTUAL 1988

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	247,558	100.00%	4,484,351		4,484,351
TOTAL	247,558	100.00%	4,484,351		4,484,351

ALLOCATION BASIS: ACTUAL HOURS OF SERVICE PROVIDED TO
CENTRAL SERVICE AGENCIES F.Y. 1988

SOURCE: ATTORNEY GENERAL TIME RECORDS

SCHEDULE 30.5
ACTUAL 1988

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

USER DEPARTMENT	TOTAL	LEGAL SERVICES
OTHER	4,484,351	4,484,351
TOTAL	4,484,351	4,484,351